COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF KENTUCKY UTILITIES COMPANY FOR AN ADJUSTMENT OF ITS ELECTRIC RATES	**)** **)** **)**	**CASE NO. 2014-00371**

RESPONSE OF KENTUCKY UTILITIES COMPANY TO COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION DATED NOVEMBER 14, 2014

FILED: December 12, 2014

VERIFICATION

COMMONWEALTH OF KENTUCKY)
) **SS:**
COUNTY OF JEFFERSON)

The undersigned, **Daniel K. Arbough**, being duly sworn, deposes and says that he is Treasurer for Louisville Gas and Electric Company and Kentucky Utilities Company and an employee of LG&E and KU Services Company, and that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers contained therein are true and correct to the best of his information, knowledge and belief.

Daniel K. Arbough

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 11th day of December 2014.

Notary Public (SEAL)

My Commission Expires:

JUDY SCHOOLER
Notary Public, State at Large, KY
My commission expires July 11, 2018
Notary ID # 512743

VERIFICATION

COMMONWEALTH OF KENTUCKY)
) **SS:**
COUNTY OF JEFFERSON)

The undersigned, **Kent W. Blake**, being duly sworn, deposes and says that he is Chief Financial Officer for Kentucky Utilities Company and Louisville Gas and Electric Company and an employee of LG&E and KU Services Company, and that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers contained therein are true and correct to the best of his information, knowledge and belief.

K t W Blake
Kent W. Blake

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 11th day of December 2014.

Judy Schooler (SEAL)
Notary Public

My Commission Expires:

JUDY SCHOOLER
Notary Public, State at Large, KY
My commission expires July 11, 2018
Notary ID # 512743

VERIFICATION

COMMONWEALTH OF KENTUCKY)
) **SS:**
COUNTY OF JEFFERSON)

The undersigned, **Dr. Martin J. Blake**, being duly sworn, deposes and states that he is a Principal of The Prime Group, LLC, that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers contained therein are true and correct to the best of his information, knowledge and belief.

Martin J Blake
Dr. Martin J. Blake

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 11th day of December 2014.

Judy Schooler (SEAL)
Notary Public

My Commission Expires:

JUDY SCHOOLER
Notary Public, State at Large, KY
My commission expires July 11, 2018
Notary ID # 512743

VERIFICATION

COMMONWEALTH OF KENTUCKY)
) **SS:**
COUNTY OF JEFFERSON)

The undersigned, **Robert M. Conroy**, being duly sworn, deposes and says that he is Director - Rates for Louisville Gas and Electric Company and Kentucky Utilities Company, an employee of LG&E and KU Services Company, and that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers contained therein are true and correct to the best of his information, knowledge and belief.

Robert M. Conroy

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 11th day of December 2014.

Notary Public (SEAL)

My Commission Expires:

JUDY SCHOOLER
Notary Public, State at Large, KY
My commission expires July 11, 2018
Notary ID # 512743

VERIFICATION

COMMONWEALTH OF KENTUCKY)
) **SS:**
COUNTY OF JEFFERSON)

The undersigned, **Christopher M. Garrett**, being duly sworn, deposes and says that he is Director – Accounting and Regulatory Reporting for Kentucky Utilities Company and Louisville Gas and Electric Company and an employee of LG&E and KU Services Company, that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers contained therein are true and correct to the best of his information, knowledge and belief.

Christopher M. Garrett

Christopher M. Garrett

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 11th day of December 2014.

Judy Schooler (SEAL)
Notary Public

My Commission Expires:

JUDY SCHOOLER
Notary Public, State at Large, KY
My commission expires July 11, 2018
Notary ID # 512743

VERIFICATION

COMMONWEALTH OF KENTUCKY)
) **SS:**
COUNTY OF JEFFERSON)

The undersigned, **Russel A. Hudson**, being duly sworn, deposes and says that he is Director of Operations Budgeting/Forecasting for Kentucky Utilities Company and Louisville Gas and Electric Company and an employee of LG&E and KU Services Company, and that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers contained therein are true and correct to the best of his information, knowledge and belief.

Russel A. Hudson
Russel A. Hudson

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 11th day of December 2014.

Judy Schooler (SEAL)
Notary Public

My Commission Expires:

JUDY SCHOOLER
Notary Public, State at Large, KY
My commission expires July 11, 2018
Notary ID # 512743

VERIFICATION

COMMONWEALTH OF KENTUCKY)
) **SS:**
COUNTY OF JEFFERSON)

The undersigned, **Paula H. Pottinger, Ph.D.**, being duly sworn, deposes and says that she is Senior Vice President, Human Resources for Kentucky Utilities Company and Louisville Gas and Electric Company and an employee of LG&E and KU Services Company, and that she has personal knowledge of the matters set forth in the responses for which she is identified as the witness, and the answers contained therein are true and correct to the best of her information, knowledge and belief.

Paula H. Pottinger, Ph.D.

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 11th day of December 2014.

Notary Public (SEAL)

My Commission Expires:

JUDY SCHOOLER
Notary Public, State at Large, KY
My commission expires July 11, 2018
Notary ID # 512743

VERIFICATION

COMMONWEALTH OF KENTUCKY)
) **SS:**
COUNTY OF JEFFERSON)

The undersigned, **Valerie L. Scott**, being duly sworn, deposes and says that she is Controller for Kentucky Utilities Company and Louisville Gas and Electric Company and an employee of LG&E and KU Services Company, and that she has personal knowledge of the matters set forth in the responses for which she is identified as the witness, and the answers contained therein are true and correct to the best of her information, knowledge and belief.

Valerie L. Scott

Valerie L. Scott

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 11th day of December 2014.

Notary Public (SEAL)

My Commission Expires:

JUDY SCHOOLER
Notary Public, State at Large, KY
My commission expires July 11, 2018
Notary ID # 512743

VERIFICATION

COMMONWEALTH OF KENTUCKY)
) **SS:**
COUNTY OF JEFFERSON)

The undersigned, **Edwin R. Staton**, being duly sworn, deposes and says that he is Vice President, State Regulation and Rates, for Kentucky Utilities Company and Louisville Gas and Electric Company and an employee of LG&E and KU Services Company, and that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers contained therein are true and correct to the best of his information, knowledge and belief.

Edwin R. Staton

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 11th day of December 2014.

Notary Public (SEAL)

My Commission Expires:

JUDY SCHOOLER
Notary Public, State at Large, KY
My commission expires July 11, 2018
Notary ID # 512743

VERIFICATION

COMMONWEALTH OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

The undersigned, **Paul W. Thompson**, being duly sworn, deposes and says that he is Senior Vice President, Energy Services for Kentucky Utilities Company and Louisville Gas and Electric Company and an employee of LG&E and KU Services Company, and that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers contained therein are true and correct to the best of his information, knowledge and belief.

Paul W. Thompson

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 8th day of December 2014.

Notary Public (SEAL)

My Commission Expires:

JUDY SCHOOLER
Notary Public, State at Large, KY
My commission expires July 11, 2018
Notary ID # 512743

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 14, 2014

Case No. 2014-00371

Question No. 1

Responding Witness: Edwin R. "Ed" Staton

Q-1. Provide a copy of the current bylaws. Indicate any changes made to the bylaws since the utility's last general rate case.

A-1. See attached for a copy of KU's current bylaws. There have been no changes made to the bylaws since March 31, 2012, the end of the test year in KU's last rate case.

BY-LAWS

OF

KENTUCKY UTILITIES COMPANY

Dated April 28, 1998
(as amended through June 2, 1999)
(as amended through December 16, 2003)

BY-LAWS

OF

KENTUCKY UTILITIES COMPANY

ARTICLE I

STOCK TRANSFERS

Section 1. Each holder of fully paid stock shall be entitled to a certificate or certificates of stock stating the number and the class of shares owned by such holder, provided that, the Board of Directors may, by resolution, authorize the issue of some or all of the shares of any or all classes or series of stock without certificates. All certificates of stock shall, at the time of their issuance, be signed by the Chairman of the Board, the President or a Vice-President and by the Secretary or Assistant Secretary, and may be authenticated and registered by a duly appointed registrar. If the stock certificate is authenticated by a registrar, the signatures of the corporate officers may be facsimiles. In case any officer designated for the purpose who has signed or whose facsimile signature has been used on any stock certificate shall, from any cause, cease to be such officer before the certificate has been delivered by the Company, the certificate may nevertheless be adopted by the Company and be issued and delivered as though the person had not ceased to be such officer.

Section 2. Shares of stock shall be transferable only on the books of the Company and upon proper endorsement and surrender of the outstanding certificates representing the same. If any outstanding certificate of stock shall be lost, destroyed or stolen, the officers of the Company shall have authority to cause a new certificate to be issued to replace such certificate upon the receipt by the Company of satisfactory evidence that such certificate has been lost, destroyed or stolen and of a bond of indemnity deemed sufficient by the officers to protect the Company and any registrar and any transfer agent of the Company against loss which may be sustained by reason of issuing such new certificate to replace the certificate reported lost, destroyed or stolen; and any transfer agent of the Company shall be authorized to issue and deliver such new certificate and any registrar of the Company is authorized to register such new certificate, upon written directions signed by the Chairman of the Board, the President or a Vice-President and by the Treasurer or the Secretary of the Company.

Section 3. All certificates representing each class of stock shall be numbered and a record of each certificate shall be kept showing the name of the person to whom the certificate was issued with the number and the class of shares and the date thereof. All certificates exchanged or returned to the Company shall be cancelled and an appropriate record made.

Section 4. The Board of Directors may fix a date not exceeding seventy days preceding the date of any meeting of shareholders, or the date fixed for the payment of any dividend or distribution, or the date of allotment of rights, or, subject to contract rights with respect thereto,

the date when any change or conversion or exchange of shares shall be made or go into effect, as a record date for the determination of the shareholders entitled to notice of and to vote at any such meeting, or entitled to receive payment of any such dividend, or allotment of rights, or to exercise the rights with respect to any such change, conversion or exchange of shares, and in such case only shareholders of record on the date so fixed shall be entitled to notice of and to vote at such meeting, or to receive payment of such dividend or allotment of rights or to exercise such rights, as the case may be, notwithstanding any transfer of shares on the books of the Company after the record date fixed as aforesaid. The Board of Directors may close the books of the Company against transfer of shares during the whole or any part of such period. When a determination of shareholders entitled to notice of and to vote at any meeting of shareholders has been made as provided in this section, such determination shall apply to any adjournment thereof except as otherwise provided by statute.

ARTICLE II

MEETINGS OF STOCKHOLDERS

Section 1. An Annual Meeting of Stockholders of the Company shall be held at such date and time as shall be designated from time to time by the Board of Directors. Each such Annual Meeting shall be held at the principal office of the Company in Kentucky or at such other place as the Board of Directors may designate from time to time.

Section 2. Special meetings of the stockholders may be called by the Board of Directors or by the holders of not less than 51% of all the votes entitled to be cast on each issue proposed to be considered at the special meeting, or in such other manner as may be provided by statute. Business transacted at special meetings shall be confined to the purposes stated in the notice of meeting.

Section 3. Notice of the time and place of each annual or special meeting of stockholders shall be sent by mail to the recorded address of each stockholder entitled to vote not less than ten or more than sixty days before the date of the meeting, except in cases where other special method of notice may be required by statute, in which case the statutory method shall be followed. The notice of special meeting shall state the object of the meeting. Notice of any meeting of the stockholders may be waived by any stockholder.

Section 4. At an Annual Meeting of the Stockholders, only such business shall be conducted as shall have been properly brought before the meeting in accordance with the procedures set forth in these By-laws. To be properly brought before the Annual Meeting, business must be (a) specified in the notice of meeting (or any supplement thereto) given by or at the direction of the Board of Directors, (b) otherwise properly brought before the meeting by or at the direction of the Board of Directors, or (c) otherwise be a proper matter for consideration and otherwise be properly requested to be brought before the meeting by a stockholder as hereinafter provided. For business to be properly requested to be brought before an Annual Meeting by a stockholder, a stockholder of a class of shares of the Company entitled to vote upon the matter requested to be brought before the meeting (or his designated proxy as provided below) must have given timely and proper notice thereof to the Secretary. To be timely, a

stockholder's notice must be given by personal delivery or mailed by United States mail, postage prepaid, and received by the Secretary not fewer than sixty calendar days prior to the meeting; provided, however, that in the event that the date of the meeting is not publicly announced by mail, press release or otherwise or disclosed in a public report, information statement, or other filing made with the Securities and Exchange Commission, in either case, at least seventy calendar days prior to the meeting, notice by the stockholder to be timely must be received by the Secretary, as provided above, not later than the close of business on the tenth day following the day on which such notice of the date of the meeting or such public disclosure or filing was made. To be proper, a stockholder's notice to the Secretary must be in writing and must set forth as to each matter the stockholder proposes to bring before the Annual Meeting (a) a description in reasonable detail of the business desired to be brought before the Annual Meeting and the reasons for conducting such business at the Annual Meeting, (b) the name and address, as they appear on the Company books, of the stockholder proposing such business or granting a proxy to the proponent or an intermediary, (c) a representation that the stockholder is a holder of record of stock of the Company entitled to vote at such meeting and intends to appear in person or by proxy at the meeting to nominate the person or persons specified in the notice, (d) the name and address of the proponent, if the holder of a proxy from a qualified stockholder of record, and the names and addresses of any intermediate proxies, (e) the class and number of shares of the Company which are beneficially owned by the stockholder, and (f) any material interest of the stockholder or the proponent in such business. The chairman of an Annual Meeting shall determine whether business was properly brought before the meeting, which determination absent manifest error will be conclusive for all purposes.

Section 5. The Chairman of the Board, if present, and in his absence the President, and the Secretary of the Company, shall act as Chairman and Secretary, respectively, at each stockholders meeting, unless otherwise provided by the Board of Directors prior to the meeting. Unless otherwise determined by the Board of Directors prior to the meeting, the Chairman of the stockholders' meeting shall determine the order of business and shall have the authority in his discretion to regulate the conduct of any such meeting, including, without limitation, by imposing restrictions on the persons (other than stockholders of the Company or their duly appointed proxies) who may attend any such stockholders' meeting, by determining whether any stockholder or his proxy may be excluded from any stockholders' meeting based upon any determination by the Chairman, in his sole discretion, that any such person has unduly disrupted or is likely to disrupt the proceedings thereat, and by regulating the circumstances in which any person may make a statement or ask questions at any stockholders' meeting.

Section 6. The Company shall be entitled to treat the holder of record of any share or shares as the holder in fact thereof and, accordingly, shall not be bound to recognize any equitable or other claim to or interest in such share on the part of any other person whether or not it shall have express or other notice thereof, except as expressly provided by law.

Section 7. The Board of Directors may postpone and reschedule any previously scheduled annual or special meeting of stockholders and may adjourn any convened meeting of stockholders to another date and time as specified by the chairman of the meeting.

ARTICLE III

BOARD OF DIRECTORS

Section 1. The Board shall be composed of such number of Directors as shall be set by resolution of the Board. The number of Directors may be changed from time to time by resolution of the Board of Directors or by amendment to these By-laws, but no decrease in the number of Directors shall have the effect of shortening the term of any incumbent Director. Unless a Director dies, resigns or is removed, he shall hold office until the next annual meeting of the shareholders or until a successor is elected, whichever is later. Directors need not be shareholders of the corporation or residents of the Commonwealth of Kentucky or of the Commonwealth of Virginia. Except as otherwise expressly provided by the Articles of Incorporation, the Board of Directors may fill, until the first annual election thereafter and until the necessary election shall have taken place, vacancies occurring at any time in the membership of the Board by death, resignation or otherwise. Written notice of such resignation shall be made as provided by law.

Section 2. Nominations for the election of directors may be made by the Board of Directors or a committee appointed by the Board of Directors or by any stockholder entitled to vote in the election of directors generally. However, any stockholder entitled to vote in the election of directors generally may nominate one or more persons for election as directors at a meeting only if the stockholder has given timely and proper notice thereof to the Secretary. To be timely, a stockholders notice must be given by personal delivery or mailed by United States mail, postage prepaid, and received by the Secretary not fewer than sixty calendar days or more than ninety calendar days prior to the meeting; provided, however, that in the event that the date of the meeting is not publicly announced by mail, press release or otherwise or disclosed in a public report, information statement or other filing made with the Securities and Exchange Commission, in either case, at least seventy calendar days prior to the meeting, notice by the stockholder to be timely must be so received by the Secretary, as provided above, not later than the close of business on the tenth day following the day on which such notice of the date of the meeting or such public disclosure or filing was made. To be proper, a stockholder's notice of nomination to the Secretary must be in writing and must set forth as to each nominee: (a) the name and address, as they appear on the Company books, of the stockholder who intends to make the nomination or granting a proxy to the proponent or an intermediary; (b) the name and address of the person or persons to be nominated; (c) a representation that the stockholder is a holder of record of stock of the Company entitled to vote at such meeting and intends to appear in person or by proxy at the meeting to nominate the person or persons specified in the notice; (d) a description of all arrangements or understandings between the stockholder and each nominee and any other person or persons (naming such person or persons) pursuant to which the nomination or nominations are to be made by the stockholder; (e) such other information regarding each nominee proposed by such stockholder as would be required to be included in a proxy statement filed pursuant to the proxy rules of the Securities and Exchange Commission, had the nominee been nominated, or intended to be nominated, by the Board of Directors, provided that (i) such information does not in any way violate any applicable Securities and Exchange Commission regulation, including regulations concerning public availability of information, and (ii) any information withheld on such basis shall be provided by separate notice

at such time as would not be in violation of any applicable Securities and Exchange Commission regulation, such notice to be a supplement to the notice otherwise required herein; (f) the class and number of shares of the Company which are beneficially owned by the stockholder; and (g) the signed consent of each nominee to serve as a director of the Company if so elected.

Section 3. If the Chairman of the meeting for the election of Directors determines that a nomination of any candidate for election as a director at such meeting was not made in accordance with the applicable provisions of these By-laws, such nomination shall be void.

Section 4. The Board of Directors may adopt such special rules and regulations for the conduct of their meetings and the management of the affairs of the Company as they may determine to be appropriate, not inconsistent with law or these By-laws.

Section 5. A regular meeting of the Board of Directors shall be held as soon as practicable after the annual meeting of stockholders in each year. In addition, regular quarterly meetings of the Board may be held at the general offices of the Company in Kentucky, or at such other place as shall be specified in the notice of such meeting on the last Monday of January, July and October in each year. Written notice of every regular meeting of the Board, stating the time of day at which such meeting will be held, shall be given to each Director not less than two days prior to the date of the meeting. Such notice may be given personally in writing, or by telegraph or other written means of electronic communication, or by depositing the same, properly addressed, in the mail.

Section 6. Special meetings of the Board may be called at any time by the Chairman of the Board, or the President, or by a Vice-President when acting as President, or by any two Directors. Notice of such meeting, stating the place, day and hour of the meeting shall be given to each Director not less than one day prior to the date of the meeting. Such notice may be given personally in writing, or by telegraph or other written means of electronic communication, or by depositing the same, properly addressed, in the mail.

Section 7. Notice of any meeting of the Board may be waived by any Director.

Section 8. A majority of the Board of Directors shall constitute a quorum for the transaction of business at any meeting of the board, but a less number may adjourn the meeting to some other day or sine die. The Board of Directors shall keep minutes of their proceedings at their meetings. The members of the Board may be paid such fees or compensations for their services as Directors as the Board, from time to time, by resolution, may determine.

Section 9. The Chairman of the Board, if such person is present, shall serve as Chairman at each regular or special meeting of the Board of Directors and shall determine the order of business at such meeting. If the Chairman of the Board is not present at a regular or special meeting of the Board of Directors, the Vice Chairman of the Board shall serve as Chairman of such meeting and shall determine the order of business of such meeting. The Board of Directors may elect one of its members as Vice Chairman of the Board.

ARTICLE IV

COMMITTEES

Section 1. The Board of Directors may, by resolution passed by a majority of the whole Board, appoint an Executive Committee of not less than three members of the Board, including the Chairman of the Board, if there be one, and the President of the Company. The Executive Committee may make its own rules of procedure and elect its Chairman, and shall meet where and as provided by such rules, or by resolution of the Board of Directors. A majority of the members of the Committee shall constitute a quorum for the transaction of business. During the intervals between the meetings of the Board of Directors, the Executive Committee shall have all the powers of the Board in the management of the business and affairs of the Company except as limited by statute, including power to authorize the seal of the Company to be affixed to all papers which require it, and, by majority vote of all its members, may exercise any and all such powers in such manner as such Committee shall deem best for the interests of the Company, in all cases in which specific directions shall not have been given by the Board of Directors. The Executive Committee shall keep regular minutes of its proceedings and report the same to the Board at meetings thereof.

Section 2. The Board of Directors may appoint other committees, standing or special, from time to time from among their own number, or otherwise, and confer powers on such committees, and revoke such powers and terminate the existence of such committees at its pleasure.

Section 3. Meetings of any committee may be called in such manner and may be held at such times and places as such committee may by resolution determine, provided that a meeting of any committee may be called at any time by the Chairman of the Board or by the President. Notice of such meeting, stating the place, day and hour of the meeting shall be given to each Director not less than one day prior to the meeting. Such notice may be given personally in writing, or by telegraph or other written means of electronic communication, or by depositing the same, properly addressed, in the mail. Members of all committees may be paid such fees for attendance at meetings as the Board of Directors may determine.

ARTICLE V

OFFICERS

Section 1. The officers of the Company shall be a Chief Executive Officer, President, Chief Operating Officer, Chief Financial Officer, Chief Administrative Officer, one or more Vice Presidents, Secretary, Treasurer, Controller or such other officers (including, if so directed by a resolution of the Board of Directors, the Chairman of the Board) as the Board or the Chief Executive Officer may from time to time elect or appoint. Any two of the offices may be combined in one person, but no officer shall execute, acknowledge, or verify any instrument in more than one capacity. If practicable, officers are to be elected or appointed by the Board of Directors or the Chief Executive Officer at the first meeting of the Board following the annual

meeting of stockholders and, unless otherwise specified, shall hold office for one year or until their successors are elected and qualified. Any vacancy shall be filled by the Board of Directors or the Chief Executive Officer. Except as provided below, officers shall perform those duties usually incident to the office or as otherwise required by the Board of Directors, the Chief Executive Officer, or the officer to whom they report. An officer may be removed with or without cause and at any time by the Board of Directors or by the Chief Executive Officer.

Section 2. The Chief Executive Officer of the Company shall have full charge of all of the affairs of the Company and shall report directly to the Board of Directors.

Section 3. The President, should that office be created and filled, shall exercise such functions as may be delegated by the Chief Executive Officer and shall exercise the functions of the Chief Executive Officer during the absence or disability of the Chief Executive Officer.

Section 4. The Chief Operating Officer, should that office be created and filled, shall have responsibility for the management and direction of the Company, subject to the direction and approval of the Chief Executive Officer.

Section 5. The Chief Financial Officer, should that office be created and filled, shall have responsibility for the financial affairs of the Company, including maintaining accurate books and records, meeting all financial reporting requirements and controlling Company funds, subject to the direction and approval of the Chief Executive Officer.

Section 6. The Chief Administrative Officer, should that office be created and filled, shall have responsibility for the general administrative and human resources operations of the Company, subject to the direction and approval of the Chief Executive Officer.

Section 7. The Vice President or Vice Presidents, should such offices be created and filled, may be designated as Vice President, Senior Vice President or Executive Vice President, as the Board of Directors or Chief Executive Officer may determine.

Section 8. The Secretary shall be present at and record the proceedings of all meetings of the Board of Directors and of the stockholders, give notices of meetings of Directors and stockholders, have custody of the seal of the Company and affix it to any instrument requiring the same, and shall have the power to sign certificates for shares of stock of the Company.

Section 9. The Treasurer, should that office be created and filled, shall have responsibility for all receipts and disbursements of the Company and be custodian of the Company's funds.

Section 10. The Controller, should that office be created and filled, shall have responsibility for the accounting records of the Company.

ARTICLE VI

MISCELLANEOUS

Section 1. The funds of the Company shall be deposited to its credit in such banks or trust companies as are selected by the Treasurer, subject to the approval of the chief executive officer. Such funds shall be withdrawn only on checks or drafts of the Company for the purpose of the Company, except that such funds may be withdrawn without the issuance of a check or draft (a) to effect a transfer of funds between accounts maintained by the Company at one or more depositaries; (b) to effect the withdrawal of funds, pursuant to resolution of the Board of Directors, for the payment of either commercial paper promissory notes of other entities or government securities purchased by the Company; (c) to effect a withdrawal of funds by the Company pursuant to the terms of any agreement or other document, approved by the Board of Directors, which requires or contemplates payment or payments by the Company by means other than a check or draft; or (d) to effect a withdrawal of funds for such other purpose as the Board of Directors by resolution shall provide. All checks and drafts of the Company shall be signed in such manner and by such officer or officers or such individuals as the Board of Directors, from time to time by resolution, shall determine. Only checks and drafts so signed shall be valid checks or drafts of the Company.

Section 2. No debt shall be contracted except for current expenses unless authorized by the Board of Directors or the Executive Committee, and no bills shall be paid by the Treasurer unless audited and approved by the Controller or some other person or committee expressly authorized by the Board of Directors or the Executive Committee, to audit and approve bills for payment. All notes of the Company shall be executed by two different officers of the Company. Either or both of such executions may be by facsimile.

Section 3. The fiscal year of the Company shall close at the end of December annually.

ARTICLE VII

INDEMNIFICATION OF DIRECTORS, OFFICERS, EMPLOYEES AND AGENTS

Section 1. Unless prohibited by law, the Company shall indemnify each of its Directors, officers, employees and agents against expenses (including attorneys fees), judgments, taxes, fines and amounts paid in settlement, incurred by such person in connection with, and shall advance expenses (including attorneys fees) incurred by such person in defending any threatened, pending or completed action, suit or proceeding (whether civil, criminal, administrative or investigative) to which such person was, is, or is threatened to be made a party by reason of the fact that such person is or was a Director, officer, employee or agent of another domestic or foreign corporation, partnership, joint venture, trust, other enterprise, or employee benefit plan. Advancement of expenses shall be made upon receipt of a written statement of his good faith belief that he has met the standard of conduct as required by statute and a written undertaking, with such security, if any, as the Board may reasonably require, by or on behalf of

the person seeking indemnification, to repay amounts advanced if it shall ultimately be determined that such person is not entitled to be indemnified by the Company.

Section 2. In addition (and not by way of limitation of) the foregoing provisions of Section 1 of this Article VII and the provisions of the Kentucky Business Corporation Act, each person (including the heirs, executors, administrators and estate of such person) who is or was or had agreed to become a Director, officer, employee or agent of the Company and each person (including the heirs, executors, administrators and estate of such person) who is or was serving or who had agreed to serve at the request of the Directors or any officer of the Company as a Director, officer, employee, trustee, partner or agent of another corporation, partnership, joint venture, trust, employee benefit plan or other enterprise shall be indemnified by the Company to the fullest extent permitted by the Kentucky Business Corporation Act or any other applicable laws as presently or hereafter in effect. Without limiting the generality or the effect of the foregoing, the Company is authorized to enter into one or more agreements with any person which provide for indemnification greater or different than that provided in this Article VII. Any repeal or modification of this Article by the stockholders of the Company shall not adversely affect any indemnification of any person hereunder in respect of any act or omission occurring prior to the time of such repeal or modification.

Section 3. The Company may purchase and maintain insurance on behalf of any person who is or was entitled to indemnification as described above, whether or not the Company would have the power or duty to indemnify such person against such liability under this Article VII or applicable law.

Section 4. To the extent required by applicable law, any indemnification of, or advance of expenses to, any person who is or was entitled to indemnification as described above, if arising out of a proceeding by or in the right of the Company, shall be reported in writing to the stockholders with or before the notice of the next stockholder' meeting.

Section 5. The indemnification provided by this Article VII: (a) shall not be deemed exclusive of any other rights to which the Company's Directors, officers, employees or agents may be entitled pursuant to the Articles of Incorporation, any agreement of indemnity, as a matter of law or otherwise; and (b) shall continue as to a person who has ceased to be a Director, officer, employee or agent and shall inure to the benefit of such person's heirs, executors and administrators.

ARTICLE VIII

AMENDMENT OR REPEAL OF BY-LAWS

These By-laws may be added to, amended or repealed at any meeting of the Board of Directors, and may also be added to, amended or repealed by the stockholders.

o:\board\corp\corp-doc\kentucky utilities bylaws.doc

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 14, 2014

Case No. 2014-00371

Question No. 2

Responding Witness: Valerie L. Scott

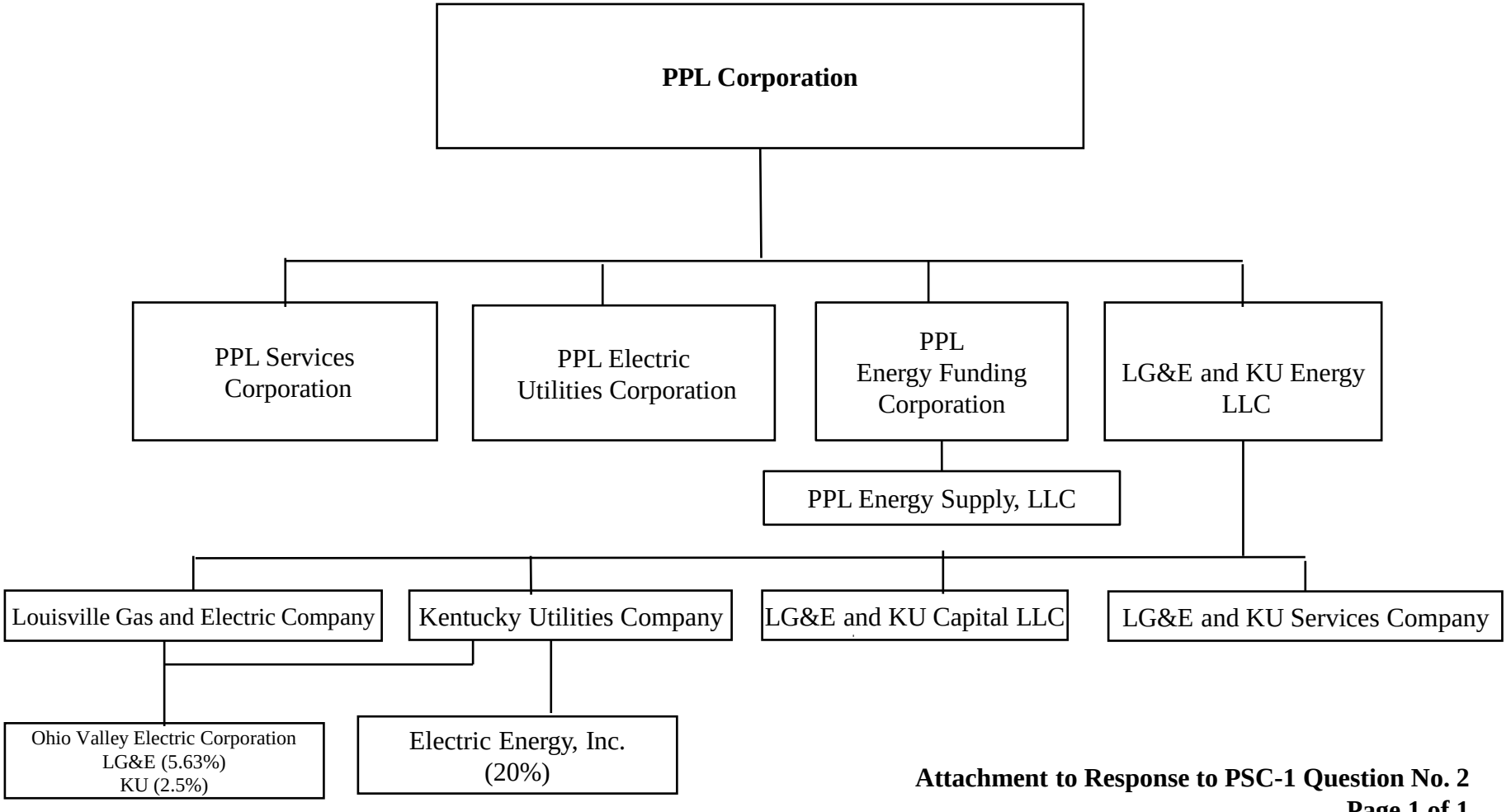
Q-2. Provide the current organization chart, showing the relationship between the utility and any affiliates, divisions, etc. Show the relative positions of all entities and affiliates with which the utility routinely has business transaction.

A-2. A current organization chart is attached showing the ownership chain from KU to its ultimate parent company, PPL Corporation ("PPL"). The chart also shows relationships with PPL and LG&E and KU Energy LLC entities and affiliates with which KU routinely has business transactions, namely:

- LG&E and KU Energy LLC ("LKE") – Parent company of KU
- Louisville Gas and Electric Company – Electric utility subsidiary of LKE and sister company of KU
- LG&E and KU Services Company – Centralized service company as permitted under FERC rules and regulations and sister company of KU. It also acts as payment agent for certain transactions for LKE affiliates.
- LG&E and KU Capital LLC – Non-regulated holding company and sister company of KU
- Electric Energy, Inc. – An entity that owns and operates a coal-fired plant and a natural gas facility in which KU owns a 20% interest
- Ohio Valley Electric Corporation – An entity that owns and operates two coal-fired power plants in which KU owns a 2.5% interest
- PPL Corporation – Parent company of LKE
- PPL Electric Utilities Corporation – Electric utility subsidiary of PPL
- PPL Services Corporation – Centralized service company of PPL as permitted under FERC rules and regulations
- PPL Energy Funding Corporation – a subsidiary of PPL and parent company of PPL Energy Supply, LLC. It acts as payment agent for PPL Services Corporation and certain other PPL affiliates.
- PPL Energy Supply, LLC – a subsidiary of PPL Energy Funding Corporation

See the responses to Question Nos. 55 and 56 for an explanation of the types of charges by affiliate.

Modified Corporate Organization Chart
December 2014



Attachment to Response to PSC-1 Question No. 2
Page 1 of 1
Scott

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 14, 2014

Case No. 2014-00371

Question No. 3

Responding Witness: Daniel K. Arbough

Q-3. Provide the capital structure at the end of 10 most recent calendar years and each of the other periods shown in Schedule 3a and Schedule 3b.

A-3. See attached.

Kentucky Utilities Company
Case No. 2014-00371

Question No. 3

Responding Witness: Daniel K. Arbough

Comparative Capital Structures (Excluding JDIC)
For the Periods as Shown
"000 Omitted"

Schedule 3a

Line No.	Type of Capital	2004 Amount	2004 Ratio	2005 Amount	2005 Ratio	2006 Amount	2006 Ratio	2007 Amount	2007 Ratio	2008 Amount	2008 Ratio
1	Long-Term Debt	$ 726,211	40.73%	$ 746,604	40.19%	$ 842,385	39.50%	$ 1,263,753	46.42%	$ 1,531,779	46.54%
2	Short-Term Debt	34,820	1.95%	69,665	3.75%	97,043	4.55%	23,219	0.85%	16,247	0.49%
3	Preferred Stock	39,727	2.23%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
4	Common Equity	982,204	55.09%	1,041,377	56.06%	1,193,198	55.95%	1,435,516	52.73%	1,743,493	52.97%
5	Other	-	-	-	-	-	-	-	-	-	-
6	Total Capitalization	$ 1,782,962	100.00%	$ 1,857,647	100.00%	$ 2,132,626	100.00%	$ 2,722,488	100.00%	$ 3,291,520	100.00%

Line No.	Type of Capital	2009 Amount	2009 Ratio	2010 Amount	2010 Ratio	2011 Amount	2011 Ratio	2012 Amount	2012 Ratio	2013 Amount	2013 Ratio	Latest Available Quarter 09/30/2014 Amount	Latest Available Quarter 09/30/2014 Ratio
1	Long-Term Debt	$ 1,681,779	45.72%	$ 1,839,956	46.87%	$ 1,840,592	46.38%	$ 1,841,227	45.04%	$ 2,090,070	44.69%	$ 2,090,592	43.70%
2	Short-Term Debt	44,975	1.22%	10,434	0.27%	-	0.00%	69,992	1.71%	149,967	3.21%	129,991	2.72%
3	Preferred Stock	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
4	Common Equity	1,951,966	53.06%	2,075,467	52.86%	2,128,238	53.62%	2,176,783	53.25%	2,437,296	52.10%	2,563,480	53.58%
5	Other	-	-	-	-	-	-	-	-	-	-	-	-
6	Total Capitalization	$ 3,678,721	100.00%	$ 3,925,857	100.00%	$ 3,968,830	100.00%	$ 4,088,001	100.00%	$ 4,677,333	100.00%	$ 4,784,064	100.00%

Note: Total long-term debt includes the short-term portion of long-term debt.
Numbers may not foot to total due to rounding.

Kentucky Utilities Company
Case No. 2014-00371

Question No. 3

Responding Witness: Daniel K. Arbough

Calculation of Average Capital Structure
12 Months Ended December 31, 2014
"000 Omitted"

Schedule 3b

Line No.	Item (a)	Total Capital (b)	Long-Term Debt (c)	Short-Term Debt (d)	Preferred Stock (f)	Common Stock (g)	Retained Earnings (h)	Total Common Equity (i)
1	Balance Beginning of Test Year	4,677,333	2,090,070	149,967	-	779,760	1,657,536	2,437,296
2	January 2014	4,667,866	2,090,128	106,990	-	779,760	1,690,989	2,470,749
3	February 2014	4,665,986	2,090,185	116,991	-	779,760	1,679,050	2,458,809
4	March 2014	4,716,641	2,090,243	109,989	-	819,577	1,696,831	2,516,408
5	April 2014	4,695,151	2,090,301	81,989	-	819,577	1,703,285	2,522,861
6	May 2014	4,704,343	2,090,359	124,994	-	819,314	1,669,675	2,488,989
7	June 2014	4,799,254	2,090,417	174,979	-	845,416	1,688,442	2,533,858
8	July 2014	4,802,865	2,090,476	159,990	-	845,411	1,706,987	2,552,398
9	August 2014	4,769,916	2,090,535	129,991	-	845,486	1,703,904	2,549,390
10	September 2014	4,784,064	2,090,592	129,991	-	845,451	1,718,029	2,563,480
11	October 2014	4,796,092	2,090,652	129,990	-	845,451	1,729,999	2,575,450
12	November 2014							
13	December 2014							
14	Total	52,079,510	22,993,958	1,415,863	-	9,024,963	18,644,726	27,669,689
15	Average Balance	4,734,501	2,090,360	128,715	-	820,451	1,694,975	2,515,426
16	Average Capitalization Ratios		44.15%	2.72%	0.00%	17.33%	35.80%	53.13%
17	End-of-period Capitalization Ratios		43.59%	2.71%	0.00%	17.63%	36.07%	53.70%

Note: (1) Common Stock (g) includes Common Stock, Common Stock Expense, Paid in Capital, and Other Comprehensive Income.
Numbers may not foot to total due to rounding.

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 14, 2014

Case No. 2014-00371

Question No. 4

Responding Witness: Daniel K. Arbough

Q-4. Provide the following:

a. A list of all outstanding issues of long-term debt as of the end of the latest calendar year together with the related information as shown in Schedule 4a.

b. An analysis of short-term debt as shown in Schedule 4b as of the end of the latest calendar year.

A-4. a. See attached.

b. See attached.

Kentucky Utilities
Case No. 2014-00371

Question No. 4a

Responding Witness: Daniel K. Arbough

Schedule of Outstanding Long-Term Debt
For the Year Ended December 31, 2013

Schedule 4a

Line No.	Type of Debt Issue (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (5) (d)	Coupon Interest Rate (1) (e)	Cost Rate at Issue (2) (f)	Cost Rate at Maturity at 12/31/2013 (3) (g)	Bond Rating at Issuance (4) (h)	Type of Obligation (i)	Annualized Cost Col. (d) x Col. (g) (j)
1	Pollution Control Bond (Variable Rate)	5/19/2000	5/1/2023	12,900,000	0.060%	0.060%	1.492%	AAA; Aaa	Secured	$ 192,497
2	Pollution Control Bond (Variable Rate)	5/23/2002	2/1/2032	20,930,000	0.300%	0.300%	0.593%	A-/A2; A1/P-1	Secured	$ 124,124
3	Pollution Control Bond (Variable Rate)	5/23/2002	2/1/2032	2,400,000	0.300%	0.300%	0.693%	A-/A2; A1/P-1	Secured	$ 16,620
4	Pollution Control Bond (Variable Rate)	5/23/2002	2/1/2032	2,400,000	0.300%	0.300%	0.979%	A-/A2; A1/P-1	Secured	$ 23,484
5	Pollution Control Bond (Variable Rate)	5/23/2002	2/1/2032	7,400,000	0.300%	0.300%	0.617%	A-/A2; A1/P-1	Secured	$ 45,680
6	Pollution Control Bond (Variable Rate)	10/3/2002	10/1/2032	96,000,000	0.100%	0.100%	0.684%	AAA; Aaa	Secured	$ 656,232
7	Pollution Control Bond (Variable Rate)	10/20/2004	10/1/2034	50,000,000	0.060%	0.060%	1.343%	AAA; Aaa	Secured	$ 671,741
8	Pollution Control Bond (Variable Rate)	2/23/2007	10/1/2034	54,000,000	0.060%	0.060%	1.223%	AAA; Aaa	Secured	$ 660,599
9	Pollution Control Bond	5/24/2007	2/1/2026	17,875,000	5.750%	5.750%	5.937%	AAA; Aaa	Secured	$ 1,061,155
10	Pollution Control Bond	5/24/2007	3/1/2037	8,927,000	6.000%	6.000%	6.180%	AAA; Aaa	Secured	$ 551,701
11	Pollution Control Bond (Variable Rate)	10/17/2008	2/1/2032	77,947,405	0.060%	0.060%	1.179%	BBB+/A-2; A2/VMIG 1	Secured	$ 918,755
12	First Mortgage Bond	11/16/2010	11/1/2015	249,671,875	1.625%	1.697%	1.882%	A/A2	Secured	4,698,626
13	First Mortgage Bond	11/16/2010	11/1/2020	498,700,625	3.250%	3.296%	3.380%	A/A2	Secured	16,857,360
14	First Mortgage Bond	11/16/2010	11/1/2040	742,710,156	5.125%	5.212%	5.245%	A/A2	Secured	38,958,391
15	First Mortgage Bond	11/14/2013	11/15/2043	248,207,507	4.650%	4.129%	4.164%	A-/A2	Secured	10,336,188
16	Revolving Credit Facility									1,176,646
17	Letter of Credit Facility									191,992
18	Interest Rate Swaps									0
19	Called Bond Expense									1,183,236
20	S-3 SEC Shelf Registration									2,292
21										
22	Total Long-Term Debt and Annualized Cost			$ 2,090,069,568						$ 78,327,318
23										
24	Annualized Cost Rate (Total col (j) / Total Col. (d))			3.748%						

(1) Nominal Rate. (For Variable Rate Bonds - Nominal Rate is interest rate as of 12/31/2013)
(2) Nominal Rate Plus Discount or Premium Amortization
(3) Nominal Rate Plus Discount or Premium Amortization and Issuance and Credit Enhancement Cost
(4) Standard and Poor's / Moody's
(5) Bonds are shown net of discount.

Kentucky Utilities Company
Case No. 2014-00371

Question No. 4b

Responding Witness: Daniel K. Arbough

Schedule of Outstanding Short-Term Debt
For the 12 Months Ended December 31, 2013

Line No.	Type of Debt Instrument (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Nominal Interest Rate (e)	Effective Interest Rate (f)	Annualized Interest Cost Col. (f) x Col. (d) (g)
1	Commercial Paper Program	Various	Various	$ 149,967,366	Various	0.319%	$ 478,396
2	Total Short-Term Debt and Annualized Cost			$ 149,967,366			$ 478,396
3	Annualized Cost Rate (Total col (g) / Total Col. (d))			0.319%			
4	Actual Interest Paid or Accrued on Short-Term Debt During the Test Year						427,142
5	Average Short-Term Debt, Test-Year						124,605,540
6	Test-Year Interest Cost Rate (Actual Interest / Average Short-Term Debt)						0.343%

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 14, 2014

Case No. 2014-00371

Question No. 5

Responding Witness: Daniel K. Arbough

Q-5. Provide a list of all outstanding issues of preferred stock as of the end of the latest calendar year as shown in Schedule 5.

A-5. There were no outstanding issues of preferred stock during the twelve months ended December 31, 2013.

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 14, 2014

Case No. 2014-00371

Question No. 6

Responding Witness: Daniel K. Arbough

Q-6. Provide the following:

a. List all issues of common stock in the primary market during the 10 most recent calendar years as shown in Schedule 6a.

b. The common stock information on a quarterly and yearly basis for the five most recent calendar years available, and through the latest available quarter as shown in Schedule 6b.

c. The market prices for common stock for each month during the five most recent calendar years and for succeeding months through the date the application is filed. List all stock splits and stock dividends by date and type.

A-6. a. There were no issues of KU common stock during the 10 most recent calendar years.

b. See attached.

c. All KU outstanding common stock is held by LG&E and KU Energy LLC, and is not listed on a stock exchange, thus KU common stock does not have a market price. There have been no stock splits or stock dividends during the five most recent calendar years and for the succeeding months through the date the application is filed.

Kentucky Utilities
Case No. 2014-00371

Question No. 6b

Responding Witness: Daniel K. Arbough

Quarterly and Annual Common Stock Information
For the Periods as shown

Period Equity	Average Number of Shares Outstanding	Book Value ($)	Earnings Per Share (1) ($)	Dividend Rate per Share (2) ($)	Return on Average Common (3) (4) (%)
2009 Calendar Year:					
1st Quarter	37,817,878	308,139,978	0.19	0	0.41%
2nd Quarter	37,817,878	308,139,978	0.67	0	1.38%
3rd Quarter	37,817,878	308,139,978	1.75	0	3.51%
4th Quarter	37,817,878	308,139,978	0.91	0	1.78%
Annual	37,817,878	308,139,978	3.53	0	7.19%
2010 Calendar Year:					
1st Quarter	37,817,878	308,139,978	1.16	0	2.22%
2nd Quarter	37,817,878	308,139,978	0.81	0	1.52%
3rd Quarter	37,817,878	308,139,978	1.45	1.32	2.70%
4th Quarter	37,817,878	308,139,978	1.23	0	2.26%
Annual	37,817,878	308,139,978	4.64	1.32	8.71%
2011 Calendar Year:					
1st Quarter	37,817,878	308,139,978	1.49	0.82	2.70%
2nd Quarter	37,817,878	308,139,978	0.79	0.98	1.42%
3rd Quarter	37,817,878	308,139,978	1.47	0.52	2.64%
4th Quarter	37,817,878	308,139,978	0.92	0.95	1.64%
Annual	37,817,878	308,139,978	4.67	3.27	8.39%
2012 Calendar Year:					
1st Quarter	37,817,878	308,139,978	0.99	0.63	1.76%
2nd Quarter	37,817,878	308,139,978	0.80	0.63	1.41%
3rd Quarter	37,817,878	308,139,978	1.31	0.52	2.29%
4th Quarter	37,817,878	308,139,978	0.76	0.85	1.32%
Annual	37,817,878	308,139,978	3.86	2.63	6.78%
2013 Calendar Year:					
1st Quarter	37,817,878	308,139,978	1.70	0.34	2.89%
2nd Quarter	37,817,878	308,139,978	1.14	1.11	1.88%
3rd Quarter	37,817,878	308,139,978	1.67	0.74	2.70%
4th Quarter	37,817,878	308,139,978	1.52	1.08	2.40%
Annual	37,817,878	308,139,978	6.03	3.28	9.85%
2014 Calendar Year:					
1st Quarter	37,817,878	308,139,978	2.02	0.98	3.08%
2nd Quarter	37,817,878	308,139,978	1.07	1.30	1.61%
3rd Quarter	37,817,878	308,139,978	1.47	0.69	2.18%

(1) Kentucky Utilities Company does not report earnings per share numbers, these are calculated for this response.

(2) LG&E and KU Energy LLC (LKE) is Kentucky Utilities Company's sole shareholder. Kentucky Utilities Company pays dividends to LKE.

(3) Return on average common equity is calculated using two point average for quarterly calculations and five point average of common equity for annual calculations.

(4) Calculation includes income/loss associated with EEI and $6 million write-off of the investment in December 2012.

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 14, 2014

Case No. 2014-00371

Question No. 7

Responding Witness: Daniel K. Arbough

Q-7. Provide a computation of fixed charge coverage ratios for the 10 most recent calendar years as shown in Schedule 7.

A-7. See attached.

The Kentucky Utilities Company's current first mortgage bond indenture does not contain a covenant for the fixed charge coverage ratio; therefore, the calculation of the fixed charge coverage ratio on the attachment is based solely upon the Securities and Exchange Commission Method.

Kentucky Utilities Company
Case No. 2014-00371

Computation of Fixed Charge Coverage Ratios
For the Periods as Shown
"000,000 Omitted"

		2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Earnings:											
Net Income		133	112	152	167	157	133	175	177	146	228
Add:											
Federal income taxes - current		39	57	51	28	45	(6)	60	(8)	(20)	51
State income taxes - current		18	11	11	13	10	2	13	4	(1)	11
Deferred federal income taxes - net		22	(2)	-	(5)	(10)	42	23	103	96	63
Deferred state income taxes - net		(1)	-	1	-	(3)	8	3	10	12	8
Investment tax credit - net		(2)	(2)	11	42	25	21	-	(3)	(3)	(2)
Mark to market impact of derivative instruments		-	-	-	-	(1)	1	-	-	-	-
Undistributed income of Electric Energy, Inc.		(3)	(2)	(2)	(5)	-	11	(4)	(1)	16	-
Fixed charges		29	34	41	59	77	79	82	73	72	73
Earnings	**(A)**	235	208	265	299	300	291	352	355	318	432
Fixed Charges **(1)**:											
Interest Charges per statements of income		26	31	39	57	74	76	79	70	69	70
Preferred Stock dividends per statements of income		2	2	-	-	-	-	-	-	-	-
Add:											
One-third of rentals charged to operating expense		1	1	2	2	3	3	3	3	3	3
Fixed charges	**(B)**	29	34	41	59	77	79	82	73	72	73
Ratio of Earnings to Fixed Charges	**(A) ÷ (B)**	8.10	6.12	6.46	5.07	3.90	3.68	4.29	4.86	4.42	5.92

Note (1): Fixed charges do not include long-term purchased power obligations. These are considered by rating agencies in evaluating the financial condition of the Company.

The above calculations exclude all purchase accounting adjustments

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 14, 2014

Case No. 2014-00371

Question No. 8

Responding Witness: Valerie L. Scott

Q-8. Provide the utility's internal accounting manuals, directives, and policies and procedures.

A-8. See attached.

Kentucky Utilities
Case No. 2014-00371

Internal Accounting Policies Index

Policy #	**Subject**
250	Balance Sheet Acct Reconciliation
251	Journal Entries
253	Intercompany Billing & Settlement
254	Consolidation Process
354	Materiality
354	Materiality - Appendix A - Error Assessment Memo
354	Materiality - Appendix B - Guidance for reporting SOX Issues in EAMs
355	SEC Reporting Requirements
356	Subsequent Events
357	Asset Liability Classification
358	Waived Adjustments
359	Financial Statements Disclosures and Filing Requirements
359	Appendix 1 Backup Certification Organization Chart
450	Derivatives and Hedging
451	Contractual Review
452	Goodwill
454	Leases
455	Contingencies
456	Pension and Postretirement Plans
550	COA and GLAFF Updates
551	Oracle System Interface Balancing
552	EiS Governance
650	Capital - Additions and Retirements Policy and Procedures
651	Capital - AFUDC Policy and Procedures
651	Capital - AFUDC Policy and Procedures Appendix A
652	Capital - ARO Policies and Procedures
653	Capital - Depreciation
654	Asset Impairment
654	Impairment Questionnaire - Part A
654	Impairment Questionnaire - Part B
655	Capital - Hardware and Software Capitalization
656	Capitalized Property Taxes
657	Capital Project Approval
658	Joint Ownership-Use Assets
658	Appendix A LKE Allocation

Policy #	Subject
660	Contract Retainage
750	Oracle Burdening Process
751	AP-Manual Accrual
850	Appendix - Excess Obsolete Inventory Quarterly Form
850	Inventory Management
950	Comprehensive Spreadsheet
953	Reserve for Bad Debts
954	Coal Inventory Valuation
959	Escheatment
960	Discounting
961	CSV of Key Man Life Ins
962	Compliance with GAAP
963	Certain Investments in Debt and Equity Securities
964	Debt and Interest Risk Management
966	Intracompany Interest
967	Prepaids
969	Liquidated Damages
970	Lower of Cost or Market Inventory Valuation
971	Sundry Billing
1050	Purchase Accounting
1051	Emission Allowances
1055	Regulatory Asset Liability
1055	Regulatory Asset Liability Policy Appendix A
1057	Guarantees
1058	Variable Interest Entities
1059	Unbilled Revenues
1060	Regulatory Compliance
1061	Renewable Energy Certificates
1150	Technical Research and Whitepapers
1150	Technical Research and Whitepapers Template
1151	Policy & Procedures Development & Maintenance
1151	Policy & Procedures Development & Maintenance Template
-----	Tax Audits
-----	Income Tax Provision
-----	Tax Return Compliance
-----	Sales and Use (Tax)

LG&E and KU Energy LLC Accounting Policy and Procedures

250 - Balance Sheet Account Reconciliation

Policy: All LG&E and KU Energy LLC ("LKE" or the "Company") (including its subsidiaries) balance sheet accounts will be reconciled and reviewed at least quarterly.

Procedure: The balance sheet reconciliation procedure is performed per the detailed instructions below.

Scope: All Company balance sheet accounts (referenced as simply "accounts" in the remainder of this policy), other than accounts belonging to Oracle consolidation companies since they have mitigating controls (see cycle/transaction *80.07 Control Activity 2* in the Sarbanes-Oxley Compliance documentation) and since Hyperion Financial Management is the system of record for consolidation.

Objective of Procedure: The objective of reconciling balance sheet accounts is to detect any misclassifications or omissions made through journal entries or integrated systems within the balance sheet accounts and to ensure completeness and accuracy of the accounts. The procedure assists the accountants in identifying and investigating unusual items in the accounts. Assignment of accounts to be reconciled to specific accountants is made consistent with appropriate segregation of duties.

General Requirements:

Detailed Procedures Performed:

1. See the 354 – Materiality Policy for determining quantitative and qualitative measures for purposes of this policy.

2. All accounts must be reviewed for reconciliation procedures:
   - All open accounts must be assigned on the account control listing to a department to ensure that reconciliations are performed or that accounts are open only because other companies need them. (If an account is open for one Oracle company, it must be open for all Oracle companies. In order to detect a coding error, open accounts that should have a zero balance must be verified.)
   - All closed accounts must be either analyzed or contain a zero balance. (Accounts in Oracle can be closed even if they have a balance. Closed accounts can be reopened, if necessary, to continue processing of other systems (e.g., PeopleSoft) where projects have been charged using a closed account in order to prevent delays during monthly closings.) Closed accounts requiring analysis will be included on the balance sheet reconciliation checklist.
   - An account-level trial balance must be run monthly by Corporate Accounting to determine the completeness of the account control listing. If the books are reopened after the control listing has been prepared, the balances in the control listing must be updated and the control listing re-balanced to ensure that it nets to zero when including the current year net income. (See cycle/transaction *80.05 Control Activity 9* in the Sarbanes-Oxley Compliance documentation.)

LG&E and KU Energy LLC Accounting Policy and Procedures

250 - Balance Sheet Account Reconciliation

3. Periodically (annually at a minimum) all accounts meeting the criteria above will be reviewed to determine their risk ranking. The manager of the department assigned to each account will review the previous rankings and determine if they need to be changed. Both quantitative and qualitative factors will be used to determine an overall risk ranking to be applied to the account, as follows:

	High Risk	Medium Risk*	Low Risk
Material balance	Yes	Yes or No	No
Material activity	Yes	Yes or No	No
Material qualitative factor	Yes	Yes or No	No

*Any combination including both Yes's and No's is Medium Risk.

A **material balance** is defined as having greater absolute value than the threshold per the 354 – Materiality Policy identifying High-Risk or complex journal entries and key SOX controls, which is 1.75% of full year pretax income from LG&E, KU or LKE, from the current year budget/forecast as stated in the waived adjustment file for the most recent quarter ended at the time of the risk assessment. This materiality threshold will be stated in the risk assessment file and used to calculate risk level.

Material activity is defined as having average annual debits or average annual credits which are greater than the materiality threshold as defined above. The average annual debits and credits are calculated using the totals of the most recent twelve months' transactions as of the month used for the risk assessment, divided by 12.

Material qualitative factor is defined as the calculated average of the seven qualitative factors listed in the 354 – Materiality Policy (not including the "risk level of the account involved"), as ranked from 1 to 3, where the average is >2.5.

Managers may override the risks to a lower level than determined per the table above at their discretion, but must document the justification for their override in the risk assessment file. Overrides of High Risk must be approved via e-mail by the Director, Accounting and Regulatory Reporting or the Controller. Documentation of such approval must be retained in the folder where the risk assessment file is saved. Approval is required only when the initial override occurs and will be carried forward in subsequent updates to the file.

4. When new accounts are requested, an Account Segment Change Request Form is prepared. One section of that form is the qualitative risks (for balance sheet reconciliation ranking). New accounts are required to be ranked on a low, medium, high scale for seven criteria and

an eighth segment asks if the account should be given a qualitative risk ranking of 3 (high) regardless of the responses to the seven preceding questions. These rankings are then entered into a master file detailing the rankings of all accounts by an Accounting Analyst in Corporate Accounting and the risk as determined is entered into Oracle by the Senior Accounting Systems Support Analyst.

5. Changes in financial statement classification for existing accounts also require an Account Segment Change Request Form. The risk section of the form must be completed for these changes. These rankings are then entered into a master file detailing the rankings of all accounts by an Accounting Analyst in Corporate Accounting and the risk as determined is entered into Oracle by the Senior Accounting Systems Support Analyst.

6. Subsequent to the risk assessment, managers may become aware of significant changes in the usage, activity and/or balance of an account which may indicate a change needed to the risk level. The manager should submit any needed changes in risk via e-mail to the Senior Accounting Systems Support Analyst who will make the changes in Oracle.

7. Managers must notify the reconciliation preparers of any change in risk.

8. A centralized control listing of all open balance sheet accounts will be created monthly by an Accounting Analyst in Corporate Accounting and saved to the shared drive fs1\acctpolicies\Account Recs Procedures The listing will contain (at a minimum) the account number, the account description, the current month balance, the department name, the reviewer's initials and date reviewed, the U.S. GAAP financial statement line item and the FERC (Utility) financial statement line item. Optional columns for the preparer's initials and date prepared will also be included. This listing will identify accounts according to their risk, per Item 3 above:
    - High – These accounts must be reconciled before noon on the 7th working day and the reconciliation reviewed by the 9th work day of each month following the month end.
    - Medium – These accounts must be reconciled and the reconciliation reviewed by the 14th work day of each month following the quarter end and by the last working day following non-quarter-end months.
    - Low – These accounts must be reconciled and the reconciliation reviewed at least quarterly by the end of the month following the quarter end, or by one working day prior to the issue date of the 10-Q or 10-K, whichever is sooner, except for bank reconciliations which must be reconciled and reviewed monthly per the Cash Reconciliation Policy. However, for reconciliations not complete by the 14th work day following quarter end, a review of the balance must take place with documentation of such review signed and dated by an Accounting Analyst or Associate in each department and then attached to the final reconciliation when it is complete. Low risk accounts will be marked with "N/A" in the non-quarter-end months. However, if a preparer wishes to prepare them on a non-quarter, the "N/A" can be overridden.

For zero-balance accounts (other than ZBA bank accounts), a reconciliation does not have to be prepared separately, but only require a reviewer's sign-off on the checklist to confirm that the balance is zero and should be zero, quarterly.

All account reconciliations, including the process for zero-balance accounts, must be completed and reviewed by the end of the month following the quarter-end, or by one working day prior to the issue date of the 10-Q or 10-K, whichever is sooner. The checklist is reviewed monthly for completeness, with resolution of any open items needed to complete the checklist by the last business day of each month, or by one working day prior to the issue date of the 10-Q or 10-K, whichever is sooner. (See cycle/transaction *80.05 Control Activity 9* in the Sarbanes-Oxley Compliance documentation.*)*

9. The Accounting Analyst or Associate responsible for the reconciliation will review the monthly transactions in each active balance sheet account and prepare a reconciliation of the account. Reconciling items must be evaluated and resolved in a timely manner.

10. Reconciliations will be maintained in hard copy in a file or binder and contain the following elements, at a minimum (alternative formats may be appropriate, but these elements must still be contained on each reconciliation):
    - The company name;
    - The month;
    - The general ledger account name;
    - The general ledger account number;
    - A brief description of the account and its use;
    - The ending balance per the general ledger,
    - Support of the general ledger balance. The best, most independent source should be used:
        i. Examples include – subsidiary ledgers, bank statements, support prepared by other departments, source documentation from other systems, invoices, contracts, or rate orders; or
        ii. In cases where the balance cannot be tied to a specific source, evidence of analysis of what makes up the account balance, ensuring that the transactions in the account appear to be reasonable.
        iii. Electronic evidence which is used to calculate, develop or support the amounts in the SEC financial statements, including disclosures and Management's Discussion and Analysis, must be provided to document the following:
            - Verification of query parameters for reports run from an IT system to document time periods, accounts, business unit, etc. used as parameters;
            - Tie out to an independent source, when available and appropriate;

  - Tie out to a general ledger balance, when available and appropriate; and/or
  - Changes made to source data downloaded from an IT system.
    - When multiple queries are exported to a spreadsheet, each query, in its original form, must be included on a tab in the spreadsheet and a lead sheet must be used to perform relevant calculations from those tabs.
    - See also PPL's guidance regarding Electronic Evidence Requirements.
- Evidence of reconciliation of the ending balance per the general ledger to the supporting documentation. The preparer must also agree the ending balance per the general ledger to the balance on the control listing.
- Evidence of pre-close preparation by noon on the 7th work day and review by the 9th work day in the case of high risk accounts,
- The reconciling items, individually listed, including a detailed explanation of the item, whether the item is the result of an error (errors must be evaluated based on the 354 - Materiality Policy), a status update of the last action taken and the date the item is expected to be resolved;
- The source of all amounts presented on the reconciliation. ;
- Column headings and line item descriptions for all data presented;
- The file path and file name; and
- The sign-off and date signed for both the preparer and the reviewer. (The reviewer will generally be the responsible manager or a delegate assigned by the manager). The reviewer's sign-off indicates that the balance sheet reconciliation was completed according to the requirements listed above and that the balance on the reconciliation ties to the control listing.

NOTE: Electronic evidence is defined as reports, queries, spreadsheets, e-mails or other data generated by an IT application, reporting database or End User Computing Tool (EUCT) that is used in the performance of internal controls over financial reporting that are in the scope of the company's Sarbanes-Oxley assessment. EUCTs are applications that usually reside on an end user's desktop, and therefore are not traditionally subject to rigorous application and general computer controls. Microsoft Excel spreadsheets and Access databases are examples of common EUCTs.

11. A manager or a delegate assigned by the manager will evaluate all unreconciled items or reconciling errors monthly to determine whether further action should be taken. Reconciling items may be written off at the manager's discretion. Reconciling items requiring write off are to be appropriately documented and are subject to review and approval consistent with the limits contained in the Authority Limit Matrices.

Reports Generated and Recipients:

- Balance sheet reconciliations.

LG&E and KU Energy LLC Accounting Policy and Procedures

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- Balance sheet reconciliation control listing on fs1\acctpolicies\Account Recs Procedures
- All reconciliations are stored on a shared drive accessible by all of the members of a given department.

Additional Controls or Responsibility Provided by Other Procedures:
None

Regulatory Requirements:
None

Reference:
Authority Limit Matrix Company Policy
Cash Reconciliation Company Policy
354 – Materiality Policy
Electronic Evidence Requirements (see PPL Policies directory on the acctrestricted drive)

Key Contact:
Manager, Corporate Accounting

Corresponding PPL Policy No. and Name:
200 – Account Analysis Procedures

Administrative Responsibility:
Controller
Director, Accounting and Regulatory Reporting

Date created: 9/30/04
Dates revised: 10/29/04, 8/19/05, 12/02/05, 6/16/06, 4/8/09, 9/1/09, 4/20/11, 8/5/11, 3/4/13, 11/12/13, 12/17/13, 7/16/14, 8/27/14

LG&E and KU Energy LLC Accounting Policy and Procedures

251 - Journal Entries Policy and Procedures

Policy: Manual journal entries are necessary to record transactions which are not included in the Oracle General Ledger via an automated interface, to record non-customer related transactions in the Customer Care Solution ("CCS"), and to record consolidation entries in the Hyperion Financial Management (HFM) system in order to complete the financial statements.

Procedure: Journal entries are prepared, entered and posted in Oracle, CCS and HFM by authorized personnel per the detailed instructions below.

Scope: Includes journal entries for companies on Oracle either uploaded via Application Desktop Integrator ("ADI") (with a source of Spreadsheet) or entered directly into Oracle (with a source of Manual), manual journal entries for companies on CCS and manual journal entries entered into HFM. Excludes automated journal entries created by interfaces and Oracle mass allocations.

Objective of Procedure: Journal entries must be authorized, accurate, timely and complete.

General Requirements

Detailed Procedures Performed:

All-inclusive checklists are maintained by Corporate Accounting on a shared drive accessible to all departments. Separate files are maintained for LG&E, KU and all other companies. For LG&E and KU, the files contain one tab for standard Oracle journal entries (routine monthly entries) , one for non-standard Oracle (ad hoc, non-routine) entries and one tab for CCS standard entries (KU only). In the file for all other companies, the non-standard journal entry section is below the standard journal entry section and a separate tab exists for HFM entries. The checklists list the journal entry number, general description, the initials of the persons who uploaded and approved the entry, the date posted, an intercompany indicator, a reversing entry indicator and optional comments. If a standard entry does not need to be completed for a certain month, this fact is indicated by "N/A".

Supporting documents needed to prepare journal entries are sent to or compiled by the department responsible for the entries. Electronic evidence which is used to calculate, develop or support the amounts in the SEC financial statements, including disclosures and Management's Discussion and Analysis, must be provided to document the following:

- Verification of query parameters for reports run from an IT system to document time periods, accounts, business unit, etc. used as parameters;
- Tie out to an independent source, when available and appropriate;
- Tie out to a general ledger balance, when available and appropriate; and/or
- Changes made to source data downloaded from an IT system.

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When multiple queries are exported to a spreadsheet, each query, in its original form, must be included on a tab in the spreadsheet and a lead sheet must be used to perform relevant calculations from those tabs.

Electronic evidence is defined as reports, queries, spreadsheets, e-mails or other data generated by an IT application, reporting database or End User Computing Tool (EUCT) that is used in the performance of internal controls over financial reporting that are in the scope of the company's Sarbanes-Oxley assessment. EUCTs are applications that usually reside on an end user's desktop, and therefore are not traditionally subject to rigorous application and general computer controls. Microsoft Excel spreadsheets and Access databases are examples of common EUCTs.

See also PPL's guidance regarding Electronic Evidence Requirements.

If the journal supporting documents contain confidential information, the documents will be maintained in the originating department and a footnote indicating the location of the documents will be contained on the lower left side of the journal.

Oracle Journal Entries:

Oracle journal entries are prepared using an ADI template spreadsheet unless the journal entry needs to be keyed directly into Oracle as an exception, as discussed below. The ADI template is a standard form which may not be changed without approval from the Manager, Corporate Accounting and the Senior Oracle Business Support Analyst. All journal entries must include a description of the transaction and/or the reason for the journal entry.

The ADI spreadsheet should contain the following elements (see Appendix A for example):

ADI Journal Entry Header Information:

- Category: Describes the type of journal entry, based on a predefined list in Oracle selected by the user, except that "Prior Period Adjustment" must be used as the Category if the entry should have been made in another period.
- Source: Describes how the journal entry was input into Oracle. Journal entries uploaded from ADI must have a Spreadsheet source.
- Currency: Lists the type of currency in which the journal entry is being booked. The only currency allowed is USD (U.S. Dollars) or STAT for statistics.
- Accounting Date: Lists the date which determines the General Ledger period in which the journal entry will be posted. This field is normally limited to the current open period for which the books are being closed and to the next open period. Occasionally, the books are reopened to allow posting to a prior period.
- Group ID: The employee number of the person uploading the journal entry, excluding the leading letter and leading zeros.

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- Batch Name: The 3 letter initials in ALL-CAPS of the employee or of the department preparing the journal entry.
- Journal Name: The unique journal entry number stored in Oracle, using the following syntax: J###-cccc-mmyy, where ### = 3 digit journal entry number from the journal entry checklist, cccc = 4 digit company number, mm = 2 digit month and yy = 2 digit year.
- Journal Description: A short description of the journal entry.
- Reverse Journal: Yes, if set to auto-reverse in Oracle; No, or null, if not set to auto-reverse in Oracle
- Reversal Period: Completed only if Reverse Journal is set to Yes; defines the General Ledger period in which the auto-reversal will post in Oracle. This field is limited to the current open period for which the books are being closed and the next open period.

ADI Journal Entry Line Information:

- Upload flag column: All lines to be uploaded must be populated with a flag.
- General Ledger Accounting Flexfield ("GLAFF") Columns: These columns make up the account number to which the journal entry will be posted.
    - Company: Four-digit code with a leading zero, generally representing the legal entity or other entity set up in Oracle.
    - Product: Three-digit code, generally denoting whether the charge relates to electric, gas, common or wholesale products.
    - Organization: Six-digit code with a leading zero, representing the cost center which is being charged or credited by the transaction.
    - Expenditure Org: Six-digit code with a leading zero, representing the cost center which is the source of the transaction.
    - Account: Six-digit code for the natural account number based on the Federal Energy Regulatory Commission ("FERC") chart of accounts, as expanded by LG&E and KU Energy LLC.
    - Intercompany: Four-digit affiliate company code populated on all intercompany transaction journal entry lines. This field is populated with zeros on non-intercompany journal entry lines.
    - Expenditure Type: Four-digit code with a leading zero further describing the type of transaction.
    - Location: Four-digit code representing the physical location of the transaction.

- Debit and Credit: Dollar amount of the transaction. An amount can only be entered in either the debit or credit column. Although Oracle will accept negative debit and credits, they should be entered as positive numbers.
- Line Description: Specific journal entry line description of the transaction. May use journal entry header description, if no other specific description needed. This field must always be populated in order to send the journal entry description to Project Accounting.

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- Stat Amount: Only populated when posting statistical data (i.e., tons, mmbtu).
- Line DFF Segment for a Web ADI template:
  - Line DFF column is segregated by a period/decimal point – Yes if transaction is project-related. Example: Yes.Project.Task (no period after Task).
  - If no project/task is being charged, type No in the column or leave the column blank.

ADI Journal Entry Footer Information:

- Description: This field must contain a complete description of the journal entry. It must provide enough information for someone unfamiliar with the transaction to understand the purpose of the entry.
- Prepared By: The person preparing the journal entry signs or initials here (include the date prepared)**.**
- Upload/Concurrent ID: The Concurrent ID number for the journal entry upload job in Oracle must be written here when the upload is successful.
- Approved By: The approver of the journal entry signs or initials here (include date approved). All non-standard journal entries and standard journal entries with total debits greater than $50,000 must be approved either by the manager or by another person with the requisite level of knowledge. Each manager may determine whether approval is required and at what level for standard journal entries with total debits less than or equal to $50,000.
- Posted By: The person posting the journal entry, if different than person who uploaded it, signs or initials here (include posted date).
- Posted/Concurrent ID: The Concurrent ID number for the Oracle posting job is written here after the job report is checked on-line to ensure that there are no posting errors.

ADI journal entries are printed and all supporting documentation must be attached, such that a knowledgeable third party could understand the journal entry. If the supporting documentation is too voluminous to be attached or confidential, the entry shall state where the detailed information is maintained.

The journal entries are then uploaded into Oracle. Validation occurs at two stages. The first stage is based on General Ledger validation and prevents the journal entry from being uploaded to the interface table until all corrections are made to the ADI template. General Ledger validation includes the following: The category, source, currency, reversal period, and each account segment value are compared against tables containing valid and enabled lists of values. The accounting date is checked to ensure that it falls within an open period. Cross-validation rules control which account segment values can be used together. If the journal entry does not balance, a warning is given to the user who must correct the entry to be in balance. An unbalanced entry cannot be uploaded to Oracle.

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The second stage of journal entry validation occurs against set-up values within the Project Accounting system and occurs after the journal entry is uploaded to the interface table. The system checks to ensure that the specified project and task numbers exist and are not closed. Also, the system compares the account segment values set up on the projects and tasks to the General Ledger account number on the same journal entry line to ensure that they match. In addition, certain accounts require a project and task and the system verifies that a project and task are entered for all journal entry lines containing the project-required accounts.

The person uploading the journal entry reviews the upload error report and if there are errors, must query all journal entries under his user id and delete them from the interface table before correcting the errors and re-uploading. Therefore, it is recommended that only one journal entry be uploaded at a time with a review of the error report for each one before uploading the next one.

After the journal entry is uploaded with no errors, the Concurrent ID number of the upload job is written on the appropriate line of the journal entry hard copy. The journal entry is then available for posting. The person selects the journal entries to be posted in Oracle, submits the posting job, and checks the job error report. If there are errors, the person who uploaded the journal entry corrects the errors and the posting job is resubmitted and the error report is checked again. When there are no errors, the Concurrent ID number of the posting job is written on the appropriate line of the hard copy of the journal entry.

On occasion, in order to correct errors, certain journal entries may need to be booked which override the validation between the General Ledger and the Project Accounting system. These entries are always non-standard entries and are therefore always reviewed and approved.

Managers are not to be the direct preparer of journal entries or journal entry support, except as authorized by their respective senior manager or officer.

Reversals of Journal Entries

Journal entries uploaded into Oracle may be reversed in Oracle by clicking the Reverse button on the journal entry, or they may be auto-reversed as a batch if they have been uploaded as Reversing with the Reversal Period specified. Entries posted in Oracle can be reversed in the current or the next accounting period. When practicable, entries should be reversed in Oracle instead of by preparing a new manual reversing entry. Reversals of journal entries should be noted on the journal entry form by adding the following information to the footer section of the original copy of posted journal entry:

- Reversal Upload/Concurrent ID: The Concurrent ID number for the journal entry reversal job in Oracle must be written here when the reversal is successful.
- Posted By: The person posting the auto-reversal

- Date: The date the auto-reversal was posted
- Reversal Posted/Concurrent ID: The Concurrent ID number for the Oracle posting job (on the reversal) is written here after the job report is checked on-line to ensure that there are no posting errors.

In some cases the original copy of the posted journal entry may have already been imaged into Oracle IPM and sent to off-site storage. This most likely occurs when an entry has been posted in one period and is being reversed in a subsequent period and it was not known at the time of the posting of the original entry that it would be subsequently reversed. In these cases, a copy of the original entry and supporting documentation should be printed from Oracle IPM and the information addressed above included on the copy of the entry. If the reversing entry is not to be included in the support of a current period entry, the reversing entry should be separately logged on the checklist in a separate Reversal section at the bottom as "Reversal of [original journal entry number] and imaged into Oracle IPM.

Out of Period Adjustments and Reclassifications

Out-of-period adjustments are entries which pertain to and should have been booked in a different period. These adjustments may include reclassifications or other entries, including system entries which are out of scope for this policy. Preferably, these entries should be booked as separate non-standard journal entries using the "Prior Period Adjustment" journal category with the amounts and periods they relate to clearly identified in the journal lines. In some situations, it may not be practical to separate an out-of-period adjustment component from a standard entry. In these situations, a copy of the out-of period component must be provided to the Regulatory Accounting and Reporting Department if LG&E or KU are affected, or to the Sarbanes-Oxley Department if only non-utility companies are affected.

Reclassifications which are non-routine and non-recurring must not be added to a standard journal entry, but must be booked using a non-standard journal entry. The Manager, Financial Reporting must be notified of any significant reclassifications between financial statement line items which affect prior reporting periods if no update to the waived adjustments file is required.

The sign-off by the preparer and the reviewer of out-of-period and reclassification journal entries indicates an assessment of the potential Sarbanes-Oxley impact was performed (e.g., an adjustment not timely identified by an internal control could indicate a potential internal control deficiency) and any potential internal control deficiency was communicated to the Sarbanes-Oxley Compliance Department.

Review and Approval of Entries

The Accounting Manager or her/his delegate must review and approve all non-standard journal entries, any new standard entries the first time that they are prepared and any entry (standard or non-standard) that has total debits greater than $5 million, prior to closing the books. If a journal

entry changes for any reason after it has been reviewed and approved, it must be re-reviewed and re-approved by the manager or her/his delegate.

Journal entries, which meet any of following criteria, must be reviewed and approved by the respective Director or Officer and the Controller prior to closing the books:

- Non-recurring entries that have a pre-tax income impact of $5 million or greater per legal entity, including the LKE consolidated legal entity
- Non-recurring entries that have a financial statement line item impact of $20 million or greater
- Non-recurring entries that relate to important issues which involve significant judgment
- Entries posted after noon on workday 5 (with the exception of recurring consolidation and STAT only entries) or the reversal of any entries into the current month after noon on workday 5.

Corporate Accounting will send PPL a copy of the entry if any of the first three criteria above are met. An entry shall not be broken into several pieces to avoid meeting any of the criteria above.

If the entry is greater than the thresholds above, but only reclassifies between different GLAFFs that roll up to the same financial statement line, it is exempt from the process above.

Any Director or Officer, including the Controller should not be the first level reviewer of any entries unless he or she has an individual contributor direct report who is the Journal Entry Preparer.

Each individual who signs off on a journal entry is signing as to performing the following functions:

I. Journal Entry Preparer sign-off indicates:

- The entry is prepared in accordance with GAAP and regulatory requirements.
- All the relevant information has been included in the journal entry. Calculations or information provided by other departments have been verified.
- A description is included in the entry, identifying the purpose of the entry and any unusual or non-recurring items for that entry.
- Line items are consistent with and all details have been agreed to supporting documentation.
- All spreadsheets prepared by the Journal Entry Preparer and used in the preparation of the entry are maintained in accordance with the 950 – Comprehensive Spreadsheet Policy and PPL's Guidelines for Spreadsheets and Other End User Computing Tools.

- Confirmation has been received from the source of all spreadsheets prepared by others and used in the preparation of the entry that the spreadsheet complies with the requirements in the 950 –Comprehensive Spreadsheet Policy and PPL's Guidelines for Spreadsheets and Other End User Computing Tools.
- For out-of-period or reclassification journal entries, potential internal control deficiencies have been communicated to the Sarbanes-Oxley Compliance Department.

II. Journal Entry Reviewer/Approver (first level review, could be a manager, a manager's delegate, or a Director/ Officer who has an individual contributor direct report who is the Journal Entry Preparer) sign-off indicates:

- The reviewer/approver has requisite knowledge of the subject matter.
- Known issues associated with the journal entry have been addressed.
- The journal entry has been prepared in accordance with GAAP and regulatory requirements.
- The accounts affected in the entry are reasonable considering the purpose of the entry.
- The journal entry description is complete, relevant to the journal and factually correct.
- Line items are consistent with and all details have been agreed to supporting documentation.
- For out-of-period or reclassification journal entries, potential internal control deficiencies have been communicated to the Sarbanes-Oxley Compliance Department.

III. Manager Review/Approval (required when above manager-level approval is required) sign-off indicates:

- The journal entry has been prepared in accordance with GAAP and regulatory requirements.
- The Balance Sheet and Income Statement effects are reasonable based on the purpose of entry.
- The journal entry description is complete and factually correct.
- The journal entry addresses known outstanding issues associated with the entry.

IV. Director or Officer and Controller Review/Approval sign-off indicates:

- The journal entry has been prepared in accordance with GAAP and regulatory requirements.
- The Balance Sheet and Income Statement effects are reasonable based on the purpose of entry.
- The journal entry addresses known outstanding issues associated with the entry.

During close, an Accounting Analyst in Corporate Accounting runs an EiS report that list the entries that require further review/approval and provides the list to the Controller and the

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Director, Accounting and Regulatory Reporting so that they can perform the necessary reviews/approvals. The Accounting Analyst in Corporate Accounting keeps track of the journal entries reviewed to ensure that all of the required entries have been approved before the closing meeting with PPL on workday 7. All entries that meet the first three criteria under Review and Approval of Entries above are included on a monthly summary to PPL developed from the EiS report.

During close, each Accounting Manager or his or her delegate reviews the centralized journal entry checklist saved on the \\fs1\acctpolicies share drive and filtered by his or her department to ensure that all necessary journal entries have been completed. Once all entries have been completed for a department, the Accounting Managers or their delegates then send an e-mail to the Manager and Accounting Analyst in Corporate Accounting confirming that all entries have been posted for the month.

During close, each Accounting Manager or his or her delegate reviews the centralized journal entry checklist saved on the \\fs1\acctpolicies share drive and filtered by his or her department to ensure that all necessary journal entries have been signed off or marked as not applicable. Once all entries have been signed-off or marked as not applicable, the Accounting Managers or their delegates then send an e-mail to the Manager and Accounting Analyst in Corporate Accounting confirming that all entries have been signed off or marked as not applicable.

On workday 4, an Accounting Analyst in Corporate Accounting reviews the journal entry checklist to ensure that all necessary journal entries have been posted to Oracle by running a list of posted entries from EiS reports and comparing it in Excel to the printed company checklists. After open journal entry sign-offs are resolved, the checklists incorporating the query result are signed by the Accounting Analyst and approved and signed by the Manager, Corporate Accounting or his/her delegate. These EiS reports are run again by the Accounting Analyst in Corporate Accounting on workday 5 and when all entries, including STAT entries, are completed showing only entries posted after workday 4. These queries are compared to the updated centralized journal entry checklist to ensure that all journal entries have been posted to Oracle and are signed by the preparer and approved by the Manager, Corporate Accounting or his/her delegate.

All journal entries are compiled with their support and are maintained in the accounting departments until they are sent to Xerox for document imaging into Oracle IPM normally by the middle of each month. Prior to sending the journal entries to Xerox for document imaging, the Senior Secretary performs a final comparison of the journal entry checklist to the Oracle listing of posted entries. The Senior Secretary also ensures that all entries listed on the checklist are included for imaging. After all of the journal entries are imaged in Oracle IPM, they are sent to off-site storage.

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CCS Journal Entries:

Supporting documents needed to prepare journal entries in CCS are sent to or compiled by Corporate Accounting or Revenue Accounting. Journal entries are then entered directly into CCS by the accounting staff.

CCS Journal Entry Header Information:

- Document Date: Lists the date the entry is entered into CCS.
- Posting Date: Lists the effective date for the entry.
- Reference: The unique journal entry number assigned to the entry, using the following syntax: C###-cccc-mmyy, where ### = 3 digit journal entry number from the journal entry checklist, cccc = 4 digit company number, mm = 2 digit month and yy = 2 digit year.
- Doc Header Text: Provides a general description of the purpose of the journal entry.

CCS Journal Entry Line Information:

- G/L acct: Six-digit code for the natural account number based on the Federal Energy Regulatory Commission ("FERC") chart of accounts, as expanded by PPL.
- D/C: Lists if the line is a debit or credit.
- Amount in doc. Curr.: Provides the amount of the entry for the specific line. All numbers are entered as positives within CCS.
- Assignment no.: Displays additional information. Any project and task information can be included for reference. This is a free character field.

The CCS journal entries are printed and all supporting documentation must be attached, such that a knowledgeable third party could understand the journal entry.

After the journal entry is entered and "saved as completed", the document number of the saved entry is written on the bottom of the journal entry hard copy. The journal entry is then available for posting. After approving, the Accounting Manager or her/his delegate selects the journal entries to be posted in CCS and releases (posts) them. When the entry posts, the initials of the person posting are written on the bottom of the entry with the date the entry was posted.

As a final step, a check of CCS is done to ensure all entries are posted. A screenshot is taken and printed to confirm that no other entries are waiting to be posted, and a copy of screenshot is attached to the journal entry and filed with the journal entry checklist. The Manager, Corporate Accounting or his/her delegate reviews the journal entry checklist to ensure that all necessary journal entries have been completed and signs the checklist.

All CCS journal entries are compiled with their support and are filed in Corporate Accounting.

LG&E and KU Energy LLC Accounting Policy and Procedures

251 - Journal Entries Policy and Procedures

HFM Journal Entries

HFM Journal Entry Header Information:

- Label: The unique journal entry number stored in HFM, using the following syntax: ddd###-ccccc, where aaa means data type, ### means journal entry number, and ccccc means company number.
- Group: A three-character abbreviation of the data type of the entry.
- Balance type: Indicates whether the entry is balanced, unbalanced, or balanced by entity.
- Security: Indicates the security level of the entry.
- Description: A short description of the journal entry.

HFM Journal Entry Line Information:

- Entity: In the case of LKE, the four-digit Oracle company number preceded by an "L."
- Account: In the case of LKE, the six-digit code for the natural account number based on the Federal Energy Regulatory Commission ("FERC") chart of accounts, as expanded by LG&E and KU Energy LLC.
- ICP: The affiliate company code populated on all intercompany transaction journal entry lines. This field is populated with "[ICP None]" on non-intercompany journal entry lines.
- Data type: The data type of the journal-entry line.
- Custom 2, Custom 3, and Custom 4: Not used currently, but must be filled in with "[None]."
- Description (Optional): A description of the journal-entry line.
- Debit and Credit: Dollar amount of the transaction.

On workday 5, an Accounting Analyst in Corporate Accounting reviews the HFM journal entry checklist to ensure that all necessary journal entries have been posted to HFM by comparing a report from HFM (JOURReport 1, section L0800), which lists all posted HFM entries for LKE for the current month, to the printed company checklist. The Accounting Analyst also reviews the checklist to ensure that all listed entries are either signed off or marked as not applicable. After any open journal entry sign-offs are resolved, the checklist is signed by the Accounting Analyst and approved and signed by the Manager, Corporate Accounting or his/her delegate.

All HFM journal entries are compiled with their support and are filed in Financial Reporting.

251 - Journal Entries Policy and Procedures

Reports Generated and Recipients:

- ADI journal entries (scanned into Oracle IPM and available to accounting staff, external auditors, budgeting users and other users who have been granted access.)
- Journals-Enter standard Oracle report (scanned into Oracle IPM; used by accounting staff upon the rare occasion that a journal entry is keyed directly into Oracle)
- Posted journal entry download report (used by Corporate Accounting)
- Journal entry checklists (used by all preparers of journal entries)
- CCS journal entries (scanned into Oracle IPM; used by Corporate Accounting and Revenue Accounting and Analysis departments)
- CCS unposted document check (used by Corporate Accounting and Revenue Accounting and Analysis departments)
- Report of manual entries posted in CCS (used by Corporate Accounting and Revenue Accounting and Analysis departments)
- Report listing the journal entries which meet dollar thresholds for additional review/approval (used by the responsible accounting managers and directors/officers)
- HFM journal entries (scanned into Oracle IPM)
- HFM JOURReport1 which lists journal entries posted in HFM for the current month

Additional Controls or Responsibility Provided by Other Procedures):

Before the books are closed, accounting managers review financial statements and/or trial balances to identify any material misstatements. (See the Materiality Policy and Procedures for a definition of the criteria for a misstatement to be considered material and the subsequent actions to be taken.) Also, CCS is checked to ensure all entries have been posted (see CCS Journal Entry Job Aid). A report is run from the CCS Business Intelligence ("BI") system to show all entries posted in CCS. The Controller and/or Director, Accounting and Regulatory Reporting will review any unusual accounting entries with the CFO monthly.

Regulatory Requirements:
Journal entries use the FERC chart of accounts.

Reference:

354 - Materiality Policy and Procedures
358 - Waived Adjustments
950 - Comprehensive Spreadsheet Policy
Guidelines for Spreadsheets and Other End User Computing Tools (see PPL Policies directory on the acctrestricted drive)
CCS Journal Entry Job Aid
Electronic Evidence Requirements (see PPL Policies directory on the acctrestricted drive)

251 - Journal Entries Policy and Procedures

Corresponding PPL Policy No. and Name:

201 – Journal Entry Review Process

Key Contact:
Manager, Corporate Accounting

Administrative Responsibility:
Controller

Date Created: 12/31/04
Date Revised: 1/16/08; 6/24/11, 7/3/12, 8/3/12, 11/28/12, 3/28/13, 6/28/13, 12/17/13, 3/27/14, 5/22/14, 7/3/14, 8/1/14

LG&E and KU Energy LLC Accounting Policy and Procedures

253 - Intercompany Billing and Settlement

Policy: Intercompany transactions among LG&E and KU Energy LLC's ("LKE" or the "Company") affiliates will be billed and cash settled as required for compliance with various state-approved service agreements. Amendments to the agreements approved by the state regulatory agencies are necessary to further amend this policy.

Procedure: The intercompany billing and settling procedures are performed per the detailed instructions below. Procedures are outlined below for intercompany transactions among the following:

- Regulated affiliates and non-regulated affiliates (intracompany)
- A regulated affiliate and another regulated affiliate (intracompany)
- Non-regulated affiliates and non-regulated affiliates (intracompany)
- LKE affiliates and non LKE affiliates (PPL/intercompany)

Scope: All intercompany transactions among LKE's affiliates and PPL affiliates.

Objective of Procedure: The objective of proper billing and settling of intracompany and intercompany transactions is to maintain compliance with various state-approved service agreement related to such transactions.

General Requirements:

Detailed Procedures Performed:

A. LKE regulated affiliates and non-regulated affiliates (intracompany)

1. The following reports are utilized to determine whether the intracompany account balances are in agreement among all companies using the Oracle system. Balances must be in agreement before the billing process can begin.
    a. EiS report – "LKE Auto IC Account Balances" This report is run during the month to determine if any intracompany account balances exist where the intercompany segment of the General Ledger Accounting Flex Field (GLAFF) is not populated and, as a result, the intracompany balances are not identifiable by company.
    b. EiS report – "LKE GL JE Lines with Account 146100 and 234100." The report is run when the EiS report indicates incorrect balances. It identifies the sources of the transactions which resulted in improper intercompany segment coding to a specified company's intracompany receivable and payable accounts. (NOTE: Item (b) is referred to as the "export file.")
    d. .
2. The above-mentioned reports are run during the closing process to ensure there are no improper intracompany account balances. All companies' intracompany balances must indicate proper intercompany segment, to accurately identify the other party with whom

the intracompany balances exist. All intracompany balances must be offset by a corresponding intracompany balance on another company's books.

3. Once it is determined that the intracompany accounts within Oracle are in agreement, an entry is posted to net the payables and receivables for balance sheet presentation. Upon posting of the netting entry, the export file is re-run and used to identify transaction data to be billed for the month. The export file is also used for reconciling the accounts to the general ledger to ensure completeness and accuracy before billing.
4. The export file is saved in each company's electronic billing file (in Excel). The data is sorted as necessary, to segregate transaction data by company, for use as supporting documentation to the intercompany billings. The supporting documentation consists of a summary of the intercompany transactions that occurred during the month, by the source of such transactions (labor and burdens, A/P vouchers, and miscellaneous journal entries). This supporting documentation is segregated to show the intercompany activity each company has with each other company.
5. Transactions between the regulated and non-regulated affiliates are billed and settled through LG&E and KU Services Company ("LKS").
6. Intracompany billings are processed the month following the transaction activity, after the current month has been closed. According to the service agreements, intracompany billings must be completed by the 25th of the month. However, all final intracompany billings are prepared by Accounting Analyst(s) in Corporate Accounting and are due no later than the close of business on the 10th work day of each month to facilitate intracompany cash management.
7. According to the service agreements, intracompany billings are required to be settled by the 30th of the month. However, intracompany billings are required to be cash settled on a monthly basis, no later than the 13th work day of the month, following the month in which the intracompany transactions occurred to facilitate intracompany cash management.
8. All billings through LKS are settled on a net basis. For instance, LKS's billing to LG&E includes the amount in Servco's intracompany receivable account with LG&E, plus amounts in any other non-regulated affiliates' intracompany receivables accounts with LG&E, netted with LKS's intracompany payable account balance with LG&E, plus amounts in any other non-regulated affiliates' intracompany payables accounts with LG&E. The amount settled is the net amount due to LKS.
9. Intracompany billings are settled by disbursement requests and are required to be completed and submitted to the Accounts Payable department for processing. Disbursement requests are due to the Accounts Payable department no later than 3:00 pm two work days prior to the payment date for ACHs and one work day prior to the payment date for wire transfers. Wire transfer is the preferred method of payment for the larger (greater than $1 million) payments to facilitate cash management between the LKE subsidiaries and must be used for payments from the utilities to LKS. Disbursement requests for intracompany settlements are to be completed by indicating the entire

GLAFF on the form for A/P to manually enter into the system. Projects and tasks must not be used in the processing of these disbursement requests because the intercompany segment must be coded on the form, and it cannot be indicated when projects and tasks are used. Disbursement requests that are not coded properly will result in the intracompany balances (by GLAFF) not being relieved by the settlement. Thus, further correcting entries will be required in the following month before closing.

10. Treasury may also request that Corporate Accounting include certain large dollar settlements in the current month. For example, fuel advance payments are made by LG&E and KU to LKS throughout the current month whenever the cumulative amount paid by LKS exceeds $1 million to ensure no company bears the interest costs of the other's operations. Standard journal entries or other transactions may be excluded from the intercompany settlements. These items do not require settlement because they will be paid outside of the intercompany settlement process. An example of this is entries made for intercompany dividends declared.
11. Cash receipts are recorded via journal entry in the month the settlements are received. The intracompany billing file and bank statements are used to reconcile these receipts with the billings before posting of the journal entry.

B. LKE regulated affiliates (intracompany)

1. Follow detailed procedures numbered 1-4, 6-7 and 9-11 in Item A above for "LKE regulated affiliates and non-regulated affiliates" (intracompany).
2. Per various state-approved service agreements, intracompany transactions between regulated affiliates may be billed directly to one another. Intracompany transactions between the regulated affiliates are billed and settled on a net basis. Copies of such intracompany billings are kept on file in Corporate Accounting for documentation purposes. Treasury may also request that Corporate Accounting include certain large dollar settlements in the current month.
3. The regulated affiliates are required to complete a credit slip for intracompany settlements to be received, which serves as supporting documentation behind the journal entry to record the cash receipt.

C. LKE non-regulated affiliates (intracompany)

1. Follow detailed procedures numbered 1 through 4 in Item A above for "Regulated affiliates and non-regulated affiliates (intracompany).
2. Intracompany transactions among non-regulated affiliates are not required to be billed or settled.
3. Intracompany activity among non-regulated affiliates, however, must be reconciled monthly, in accordance with the Balance Sheet Accounts Reconciliation Policy, as amended.

D. LKE affiliates and non-LKE affiliates (PPL/intercompany)

LG&E and KU Energy LLC Accounting Policy and Procedures

253 - Intercompany Billing and Settlement

1. LKE charges to PPL Groups – Expense
   LKE personnel will send a summary of expense charges via e-mail to PPL due no later than the 3rd work day following the end of the month and journalize the activity in Oracle. An invoice will also be forwarded to appropriate PPL personnel for payment processing and approval.
2. LKE charges to PPL – Capital
   LKE personnel will send a summary of charges related to capital projects via e-mail to PPL due no later than the 3rd work day following the end of the month and journalize the activity in Oracle. An invoice will also be forwarded to appropriate PPL personnel for payment processing and approval.
3. PPL charges LKE for both direct and indirect expenses monthly. Throughout the month, PPL will send details of direct charges to LKE to be recorded in LKE's general ledger. In addition, before the end of the 4th work day, PPL will send a report of indirect charges from various PPL support groups for LKE to record.
4. The following reports are utilized in confirming intercompany balances between LKE and non-LKE affiliates.
   a. Excel Report "PPL Day 4 Balance Check MM-YYYY.xlsx". This report is sent to PPL Accounting by LKE Corporate Accounting prior to closing of the books on Day 4 for intercompany balance confirmation purposes. This report is reviewed and intercompany balances are confirmed. If a discrepancy arises, PPL and LKE work together to resolve the differences between the recorded intercompany balances.
5. If LKE is in a net payable position to PPL, excluding auto-reversing entries and mutual assistance charges billed from LG&E or KU to PPL Electric Utilities, LKE will initiate payment to PPL via a disbursement request sent to Accounts Payable Department for processing. Auto-reversing entries are accrual journal entries booked in advance of receiving actual invoices and will not be settled until the invoices are received. Mutual assistance billings from LG&E or KU to PPL Electric Utilities are settled separately by PPL Electric Utilities. If LKE is in a net receivable position, PPL will initiate payment to LKE.
6. Payment of intercompany billings is to be made on the 20th of each month. If the 20th of the month falls on the weekend or a holiday, the settlements will be processed the next work day.
7. Cash receipts by LKE are recorded via journal entry in the month the settlements are received.

Reports Generated and Recipients:

- Intercompany Bills
- EiS Report – "LKE Auto IC Account Balances"

253 - Intercompany Billing and Settlement

- EiS Report – "LKE GL JE Lines with Account 146100 and 234100."
- Accounts Payable Disbursement Requests
- Credit Slips

Additional Controls or Responsibility Provided by Other Procedures:
Intercompany account balances are reconciled on a monthly basis, per the Balance Sheet Accounts Reconciliation Policy.

Regulatory Requirements:
Various state service agreements require that all transactions with LKS and/or with the regulated utilities be cash-settled monthly.

Reference:
Balance Sheet Accounts Reconciliation Policy

Corresponding PPL Policy No. and Name:
203 Interunit Settlements

Key Contact:
Manager, Corporate Accounting

Administrative Responsibility:
Controller

Date Created: 7/26/05
Dates Revised: 10/11/05, 12/12/07, 4/14/08, 3/31/11, 8/9/11, 6/30/12,11/30/12, 03/28/13, 03/5/14,3/26/2014

LG&E and KU Energy LLC Accounting Policy and Procedures

254 - Consolidation Process Policy and Procedures

Policy:

A consolidation of LG&E and KU Energy LLC and its subsidiaries' income statements and balance sheets will be performed monthly, including elimination of all intercompany activity and consistent with quarterly and annual publicly issued financial statements.

Procedures:

Preparing the consolidated balance sheet and income statement consists of preparing and posting journal entries in HFM and Oracle each month to:

(1) eliminate investments in subsidiaries,
(2) eliminate intercompany receivables/payables, sales/purchases, and interest income/expense,
(3) reclassify Western Kentucky Energy Corp.'s (WKE) income statement to discontinued operations,
(4) record the consolidated effective rate income-tax adjustment (January through November only),
(5) Net income taxes payable and receivable, if necessary, and
(6) Net current deferred income taxes payable and receivable, if necessary.

Procedures also include generating reports that contain the balance sheet and income statement consolidation worksheets.

Scope:

LG&E and KU Energy LLC ("LKE" or the "Company") and all of its subsidiaries.

Objective of Procedure:

To establish a policy for the consolidation process that ensures all subsidiaries are properly included in the consolidation and all elimination and reclassification entries are properly performed to ensure the accuracy of the consolidated financial statements.

General Requirements:

1. LKE consolidates its financial results of all companies in which it has a controlling interest in each month in accordance with the closing calendar.
2. Investments in 20% to 50% owned entities are accounted for as an Equity Method Investment and will follow the Accounting Standards Codification 323, *Investments – Equity Method and Joint Ventures.* See memo *"Electric Energy, Inc. (EEI) Equity*

Investment Impairment" dated February 28, 2013 noting the impairment to zero of LKE's only equity method investment EEI.

3. Investments in 20% or less- owned companies are accounted for as Cost Investments. Cost Investments are recorded and carried at cost in the consolidated balance sheet under the caption "Investments" – current cost investments include the Ohio Valley Electric Corporation, an entity in which LKE indirectly owns an 8.13% interest (consists of Louisville Gas & Electric Company's 5.63% and Kentucky Utility Company's 2.50% interests).
    - Dividends received that are distributed from net accumulated earnings of the investee are recognized as "Other Non-operating Income, Net". Dividends received in excess of earnings are considered a return of investment.
4. As of the date of this policy, LKE does not have any Variable Interest Entities (VIE). VIE means entities as defined in Accounting Standard codification, 810, *Consolidation*. Variable interests are contractual, ownership, or other pecuniary interests in an entity that change with changes in the entity's net asset value. Equity interests with or without voting rights are considered variable interests if the entity is a variable interest entity.
    - If it is determined that LKE controls a VIE through a voting equity interest (which is typically also evidence of a controlling financial interest), the entity would be consolidated in the consolidated financial statements.

Detailed Procedures Performed:

1. After the individual company books are closed each month, the following entries are performed in Oracle to before the upload into Hyperion Financial Management (HFM):
    - Investment in Subsidiaries – entry to ensure each investment-in-consolidated-subsidiary account equal the total of the related subsidiary's
        i. common stock,
        ii. common stock expense,
        iii. additional paid-in capital,
        iv. accumulated OCI (excluding accounts 219010 (ACCUM OCI - EQUITY INVEST EEI) and 219110 (DEFERRED TAX - OCI - EQUITY INVEST EEI)), (see also discussion of EEI impairment above) and
        v. prior-year ending retained earnings (net of current year-to-date dividends declared).
    - Effective Tax Rate – calculation and recording of the effective tax rate at the ultimate parent level.

- Reclassification of Discontinued Operations – entry to reclassify the balances in Western Kentucky Energy Corp.'s income-statement accounts to discontinued operations.

2. Once the three entries mentioned above are recorded in Oracle each month, the year-to-date account balances of each company (except the elimination companies and the FERC only companies) are uploaded into HFM. The Consolidation process in HFM eliminates all intercompany activity, as well as equity ownership and the reclassification of deferred tax assets to liabilities. See SOX transaction documentation 80.07, *Consolidation,* for detailed discussion on the manual and automated journal entries in HFM and Oracle, which result in the consolidation of LKE and its subsidiaries.

Reports Generated and Recipients:

This procedure generates the consolidated Balance Sheet and Income Statement from HFM. Oracle is also used to produce reports that contain balance-sheet consolidation worksheets as well as income-statement consolidation worksheets. The reports reside in \\fs2\acctshare\ConsolidationWorksheets\MMMMYYYY. Anyone who has access to this folder can open and view them.

Regulatory Requirements:

None

Reference:

FASB Accounting Standards Codification 810, Consolidation

Corresponding PPL Policy No. and Name:

204, HFM Equitization & Consolidation and Related Functional Processes

Key Contact:

Manager, Financial Reporting

Administrative Responsibility:

Controller

LG&E and KU Energy LLC Accounting Policy and Procedures

254 - Consolidation Process Policy and Procedures

Date Created: 3/31/11
Dates Revised: 8/5/11,
9/19/13

LG&E and KU Energy LLC Accounting Policy and Procedures

354 - Materiality Accounting Policy and Procedures

Policy:

LG&E and KU Energy LLC ("LKE") and its subsidiaries will timely and accurately record all financial transactions into the affected companies' general ledgers and disclose certain non-financial information in its financial statement filings with regulatory authorities, the U.S. Securities & Exchange Commission ("SEC"), and other authoritative bodies unless deemed immaterial and supported by appropriate documentation of such conclusion.

Procedure:

Materiality will be assessed at the reporting company level throughout the organization as of the date financial statements are externally produced for investor or financial institution use. The assessment will be made at quarter- and year-end for each SEC registrant. During quarterly reporting, materiality will also be assessed for the full year financial statements using the most current of the current year budget or current financial forecast, as appropriate.

Scope:

This policy applies to all items having an impact on the relevant financial statements as defined below, including adjustments that are not recorded in the general ledgers of the affected company or companies, as of the date the respective period's books are closed. The relevant financial statements include those of LKE's parent company, PPL Corporation ("PPL"), LKE consolidated, Louisville Gas and Electric Company ("LG&E") and Kentucky Utilities Company ("KU"). Financial statements for PPL, LKE, LG&E and KU are issued quarterly and annually for investor and financial institution use.

Objective of Procedure:

The objective of the materiality accounting policy and procedures is to ensure that the process for determining materiality is defined relevant to the companies reported and communicated to individuals responsible for determining whether each identified adjustment may be waived as immaterial. These adjustments must also be analyzed on a company-wide basis to ensure all waived adjustments are not material to the financial statements of the companies.

General Requirements:

FASB Statement of Financial Accounting Concepts No. 2, *Qualitative Characteristics of Accounting Information*, defines materiality as "the magnitude of an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would have been changed or influenced by the omission or misstatement." This definition implies that more than just

quantitative factors should be considered when determining materiality. LKE will include both quantitative and qualitative factors in making sound decisions regarding materiality for purposes of financial statement reporting.

The SEC Staff Accounting Bulletin: Topic 1 (Financial Statements), Item M (Materiality), Subtopic 1 (Assessing Materiality) (SAB Topic 1-M-1) indicates that "materiality concerns the significance of an item to users of a registrant's financial statements. A matter is 'material' if there is a substantial likelihood that a reasonable person would consider it important." There is no "bright line" test. Materiality is determined on the basis of all relevant facts and circumstances.

As indicated in SAB Topic 1-M-1, in determining whether multiple misstatements cause the financial statements to be materially misstated, a registrant should consider each misstatement separately and the aggregate effect of all misstatements.

Reclassifications / Changes Affecting Comparability

The FASB Accounting Standards Codification (ASC) 205 *Presentation of Financial Statements* (ASC 205) notes the following:

> *"205 Presentation of Financial Statements*
> *205-10-50 Disclosure*
> *General*
> *Changes Affecting Comparability*
> *50-1 If, because of reclassifications or for other reasons, changes have occurred in the manner of or basis for presenting corresponding items for two or more periods, information shall be furnished that will explain the change. This procedure is in conformity with the well recognized principle that any change in practice that affects comparability of financial statements shall be disclosed."*

Financial Reporting will evaluate changes in the current year's classifications of items on the balance sheet and income statement to determine if they represent material misstatements of the prior periods' financial statements. For example a reclassification of debt from long-term to short-term or reclassifications of cash flows from the operating activities category to the financing activities category, might occur because those items were incorrectly classified in the previously issued financial statements. These types of reclassification, if material could be considered a correction of a misstatement. Or, a reclassification could occur when an item is broken out from a financial statement line caption, for example Accounts Payable, and reclassed to Other Current Liabilities. If a material reclassification has occurred, the prior year's financial statements will be reclassified and appropriate disclosure will be made in the financial statement footnotes.

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The 'GLAFF Change Request Form - Account' contains a field to require the individual completing the form to disclose the fact whether or not the account (new or existing) has a prior period balance. LKE will assess the need to reclassify the issued prior period financial statements based on the individual requests and in the aggregate. The Financial Reporting department will maintain a schedule of all reclassifications (recorded and unrecorded) to evaluate the comparability of the financial statements and to determine if the issued prior year balances should be changed. Recorded reclassifications are those that are automatically performed in Oracle, for example a request to remap an account will automatically remap prior year, versus a request to create a new account which had a prior year balance will not change prior year mapping.

When the 'GLAFF Change Request Form - Account' is completed and the change involves an account with a prior period balance, the department Manager approving the request must contact the Manager, Financial Reporting. The Manager requesting the change will provide the Manager, Financial Reporting with support for the prior period amount and document the reason for change. The Manager, Financial Reporting, along with the requesting Manager will make a preliminary decision as to whether the reclassification is individually material, or in the aggregate material, based on other reclassifications affecting the financial statement line and the recommended course of action. The Manager, Financial Reporting will then review the assessment with the Controller and a final determination will be made. The assessment will be shared with the Sarbanes Oxley Compliance department and E&Y. The materiality conclusions for the reclassifications will be reflected in the Overall Error Assessment memo prepared by the Financial Reporting Department for each reporting period.

Quantitative

For purposes of overall quantitative materiality, LKE, LG&E and KU will use 7% of projected full year pretax income for the first three quarters and actual year-to-date pretax income for the fourth quarter as an outside limit for determining whether the Income Statements as a whole are materially correct and 5% of total current assets for determining whether the Balance Sheets as a whole are materially correct. The percentage threshold is supported by the SEC SAB Topic 1-M-1, which states that "the use of a percentage as a numerical threshold, such as 5%, may provide the basis for a preliminary assumption that – without considering all relevant circumstances – a deviation of less than the specified percentage with respect to a particular item on the registrant's financial statements is unlikely to be material. The staff has no objection to such a 'rule of thumb' as an initial step in assessing materiality. But quantifying, in percentage terms, the magnitude of a misstatement is only the beginning of an analysis of materiality; it cannot appropriately be used as a substitute for a full analysis of all relevant considerations." The thresholds used by LKE, LG&E and KU were developed after obtaining benchmark ranges provided to PPL by Deloitte Consulting during a Sarbanes-Oxley Program Improvement Project

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consulting engagement conducted during 2014. The thresholds used by LKE, LG&E and KU are within or below the ranges of the Deloitte benchmarks.

LKE, LG&E and KU have only public debt. LKE's equity is 100% owned by PPL Corporation and LG&E's and KU's equity is 100% owned by LKE. For LG&E and KU, and therefore for LKE, much of the debt is secured by mortgages. Using a 7% threshold rather than the 5% example used by the SEC recognizes the lower risk of investing in the debt of LKE, LG&E and KU for the debt investors – the primary external users of the LKE, LG&E and KU financial statements.

LKE, LG&E and KU will assess all income statement errors which meet or exceed certain quantitative thresholds. These thresholds are determined by each Registrant quarterly as 0.35% of the following:

- 1st Quarter – Projected full year pretax income from the current year budget
- 2nd Quarter – Projected full year pretax income from the 1st quarter's reforecast
- 3rd Quarter – Projected full year pretax income from the 2nd quarter's reforecast
- 4th Quarter – Actual full year pretax income

The 0.35% threshold is 5% of the 7% baseline materiality level and is evaluated for reasonableness quarterly and therefore subject to change when appropriate. The calculation of the thresholds for each quarter is contained in the waived adjustment file for that quarter.

LKE, LG&E and KU will assess all balance sheet reclassifications, which meet or exceed 0.25% (5% of 5%) of pretax income as a proxy for current assets and current liabilities at each reporting date. The balance sheet threshold is set at this level to ensure errors are properly evaluated for their impact on operating cash flows in the statement of cash flow. The calculation of the thresholds for each quarter is contained in the waived adjustment file for that quarter.

LKE, LG&E and KU will also apply the following quantitative thresholds, based on the 7% of pre-tax income, when assessing the following:

- High risk or complex manual journal entries – 25% of 7%, or 1.75% of pre-tax income
- Key SOX controls (i.e., scoping accounts and processes and determination of tolerable misstatement) – 25% of 7%, or 1.75% of pre-tax income
- Governance and Financial Oversight Committee (GFOC) and Audit Committee approval of impairments – 50% of 7%, or 3.5% of pre-tax income
- Information processing system and interface scoping – 50% of 7%, or 3.5% of pre-tax income
- Significant internal control deficiency – 50% of 7%, or 3.5% of pre-tax income
- Material internal control weakness – 100% of 7%, or 7% of pre-tax income

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*(**Note:** The above internal control thresholds are used to determine when assessments regarding the significance of a control deficiency are initiated. However, qualitative assessment of items (see discussion below) may indicate that the items are not significant or material, even when the quantitative threshold is met.)*

These quantitative measures will be considered along with the overall level of risk of the item being considered. The Company considered the following factors when determining the range of materiality:

- existence of a stable business environment;
- the Company's business is viable and not under financial duress;
- management of the Company is competent and capable;
- entity level controls are in place and working; and
- historical track record of few minor adjustments proposed by auditors on an annual basis.

The SEC Staff Accounting Bulletin: Topic 1 (Financial Statements), Item N (Considering the Effects of Prior Year Misstatements when Quantifying Misstatements in Current Year Financial Statements) (SAB Topic 1-N) also provides guidance regarding the determination of materiality. The two techniques that are most commonly used to accumulate and quantify misstatements are the "rollover" and "iron curtain" approaches. The rollover approach quantifies a misstatement based on the amount of the error originating in the current year income statement. This approach ignores the effects of correcting the portion of the current year balance sheet misstatement that originated in prior years (i.e., it ignores the "carryover effects" of prior year misstatements. The iron curtain approach quantifies a misstatement based on the effects of correcting the misstatement existing in the balance sheet at the end of the current year, irrespective of the misstatement's year(s) of origination. Companies should quantify the impact of correcting all misstatements, including both the carryover and reversing effects of prior year misstatements, on the current year financial statements. All errors should be quantified and evaluated using both the rollover and the iron curtain methods.

Qualitative

Although an account or group of transactions is below the quantitative materiality scope, materiality must also be evaluated on a qualitative basis. In addition to quantitative computations, qualitative considerations must be factored in when determining whether an item is material to the financial statements. Qualitative measures for determining the risk of material misstatement in individual accounts include the following from the company's Balance Sheet Accounts Reconciliation Policy and internal control risk assessment:

- susceptibility of the account or transactions to loss due to errors or fraud, including past errors in the account;
- risk level of account involved (see Balance Sheet Reconciliation Policy and Procedures);

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- volume of activity, complexity, and homogeneity of the individual transactions processed through the account (i.e., based on estimates);
- nature of the account (e.g., suspense accounts generally warrant greater attention);
- level of management judgment used in the account;
- existence of related party transactions in the account;
- changes from the prior period in account characteristics (e.g., new complexities or subjectivity or new types of transactions); and
- sensitivity of the account in affecting the reporting entity's (LKE, LG&E or KU) compliance with legal or regulatory requirements, loan covenants, or other contractual requirements.

The above measures are listed on the 'Account Segment Change Request Form'. When new accounts are created they are required to be ranked on a low, medium, high scale for the above seven criteria and an eighth segment asks if the account should be given a qualitative risk ranking of 3 (high) regardless of the responses to the seven preceding questions.

SAB Topic 1-M-1 also lists the following qualitative measures:

- Whether it arises from a precisely measurable item/calculation or an estimate;
- Whether it masks a change in earnings or other trends;
- Whether it hides a failure to meet analysts' or others' consensus expectations;
- Whether it changes a loss into income or vice versa;
- Whether it affects compliance with regulatory requirements;
- Whether it affects compliance with loan covenants or other contractual requirements;
- Whether it has the effect of increasing management's bonuses or other compensation; and
- Whether it involves concealment of an unlawful or fraudulent transaction.

Key areas of disclosure that should be considered when evaluating material transactions include:

1. Contingencies
    a. Legal proceedings
    b. Guarantees
    c. Regulatory matters
    d. Lease arrangements
2. Risks (financial and other)
    a. Financial risks (e.g. credit rating downgrades, counterparty credit, financial covenants)
    b. Environmental regulations
    c. Risk management activities
    d. Energy trading activities

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3. Known trends, demands, commitments, events or uncertainties. Use the "reasonably likely" standard (i.e. what is reasonably likely to come to fruition?)
    a. Decrease in demand
    b. Market price changes
    c. Government regulation
    d. Rating agency scrutiny
    e. Contraction/expansion of operations
4. Off-balance sheet arrangements
    a. Consider effect of terminating the arrangement or including the effect of the arrangement on the balance sheet
5. Related party transactions
    a. Consider transactions involving parties that have a relationship with the company, including officers and directors and their family (also ex-officers and directors)
6. Lag periods
    a. Prior to issuing periodic reports, consideration should be given to specific transactions or events of subsidiaries whose financial statements are prepared as of a date preceding the date of the parent's consolidated financial statements (within an acceptable lag period). These specific transactions or events could be either lag period transactions or subsequent events.
    b. Financial Standards Board (FASB) Accounting Standards Codification (ASC) 810, Consolidations, (ASC 810) and Regulation S-X, 3A-02(b)(1) (Article 3A – Consolidated and Combined Financial Statements, Topic 02 – Consolidated Financial Statements of the Registrant and Its Subsidiaries) indicate that it is acceptable to consolidate a subsidiary on a lag that is not more than about three months different from the fiscal period of the parent. Recognition should be given by disclosure or otherwise of intervening events which materially affect the parent's financial position or results of operations.
    c. Specific transactions or events that occur after the lag period are considered subsequent events. See the Subsequent Events Accounting Policy and Procedures for additional information.
7. Financial Statements
8. Other
    a. Credit arrangements/financing activities
    b. Acquisitions/divestitures
    c. Critical accounting policies
    d. Material contracts

Detailed Procedures Performed:

1. All adjustments, no matter the dollar amount, must be booked to the general ledgers prior to closing the books each month. Adjustments may only be "waived as immaterial" if they are

not timely identified during the closing process and are immaterial based on determinants in this policy or are determined by Management to be a valid deferred adjustment (i.e., amounts <$50,000 not yet processed for payment in Accounts Payable [See Accounting Policy and Procedures 751 – AP – Manual Accrual]).

2. All adjustments not booked during the quarter, including reconciling errors appearing in balance sheet account reconciliations, and out of period adjustments booked during the quarter greater than or equal to the error thresholds as outlined in quarterly waived adjustments file, must be placed on the waived adjustment list. This file, including the thresholds, is maintained for the quarter in a file labeled "Waived Adjustments *X Qtr Year*" (i.e., Waived Adjustments 1st Qtr 2012) on the acctshare on 'fs2' shared drive by the person identifying the adjustment and reviewed for accuracy by the respective accounting manager.

3. Adjustments waived as immaterial must be booked as soon as practical after the end of the reporting period.

4. All adjustments waived as immaterial (meets the lowest threshold as outlined in that quarter's waived adjustments file), must be documented in a memo (known as an "Error Assessment Memo", see Appendix A[1]) addressed to the Controller and copied to the relevant Director and the reporting workpapers (i.e. if LG&E's threshold is the lowest of the three registrants' thresholds any adjustment waived as immaterial that exceeds LG&E's threshold must be documented in an error assessment memo, including amounts related to each registrant)

   An electronic copy of the memo must be filed on the \\lgeenergy.int\shares\Group3: acctrestricted drive for the respective quarter. The memo must state the following at a minimum, if applicable:

   - Overview of the error
   - How the error was identified
   - Controls impacted and corrective action to ensure the misstatement does not reoccur
   - A materiality assessment including:
     - A quantitative assessment addressing the periods impacted
     - the amount of adjustment reported on respective financial statements by financial statement line item

[1] Appendix A is a template for the Error Assessment Memo and contains additional SOX assessment documentation required if the error identified is greater than the lowest threshold outlined in the quarterly waived adjustments file. In addition to Appendix A, Appendix B provides guidance for reporting SOX issues in the error assessment memo.

  - A qualitative assessment based upon SEC guidelines
  - A conclusion regarding materiality
- SOX assessment
- Disclosure requirements

In order to ensure timely reporting of internal control exceptions, Error Assessment Memos must be completed prior to the end of the quarter in which the error was identified. In the instance of errors identified for the current reporting period, Error Assessment Memos should be completed within two weeks of the identification of the error but no later than five business days prior to the issuance of the financial statements.

All *final* error assessment memos are saved in the appropriate quarter's directory on the shared \\lgeenergy.int\shares\Group3: acctrestricted\Error Assessment Memos\ drive after approved by the Director, Accounting and Regulatory Reporting and the Controller.

Files containing the Error Assessment Memos can only be saved to the \\lgeenergy.int\shares\Group3: acctrestricted\Error Assessment Memos\ drive/directory by the Director, Accounting and Regulatory Reporting and the Controller or their designees to ensure only approved memos are presented. All other access to the directory is set as "read-only".

5. When a significant financial or non-financial item is identified and affects an entity's financial statements, the Controller will make a preliminary determination as to whether the item may require adjustment to or disclosure in the financial statements. If adjustment and/or disclosure are deemed necessary, the Manager, Financial Reporting or a designee in Financial Reporting and the appropriate Controller's group department will draft the appropriate change and/or prepare the required disclosure. Concurrence will be obtained from the Controller and the result will be communicated back to the appropriate business line.

6. The Controller or the Controller's designee will assess all waived adjustments individually and collectively in relation to the relevant company(ies) and relevant line items of the affected company's(ies') financial statements to determine that waived adjustments individually and collectively are immaterial. The determination that adjustments individually and collectively are immaterial must consider qualitative items in addition to quantitative measures. See *Quantitative* and *Qualitative* under General Requirements.

7. Should it be determined that items previously determined to be immaterial are determined to be material, either quantitatively or qualitatively, after the general ledgers have been closed for the period, the general ledgers will be reopened to adjust for the items, and the financial statements will be adjusted accordingly.

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8. Adjustments deemed to be immaterial are identified after balances for the reporting period(s) are submitted to PPL for the reporting period and will be communicated to the appropriate personnel within PPL by the Controller's designee through the following:

    - Waived adjustment list
    - Individual Error Assessment Memos
    - Overall Assessment of Errors to the Financial Statements

9. Adjustments waived as immaterial will be reported to the GFOC during its quarterly meeting.

Reports Generated and Recipients:

- Individual Error Assessment Memos will be generated using the format in Appendix A when required by this policy and provided to the Controller
- Overall Assessment of Errors to the Financial Statements - a summary of waived adjustments will be prepared for and approved by the Controller quarterly

Additional Controls or Responsibility Provided by Other Procedures:

- All balance sheet accounts will be reconciled based on their assigned risk but at least quarterly in accordance with the Balance Sheet Account Reconciliation policy and procedures

Regulatory Requirements:

None

Reference:

- FASB Statement of Financial Accounting Concepts No. 2, *Qualitative Characteristics of Accounting Information*
- SEC Staff Accounting Bulletin: Topic 1 (Financial Statements), Item M (Materiality), Subtopic 1 (Assessing Materiality) (SAB Topic 1-M-1)
- SAB Topic 1-M-1, *Materiality*
- SAB Topic 1-N, *Considering the Effects of Prior Year Misstatements when Quantifying Misstatements in Current Year Financial Statements*
- APB Opinion No. 20, *Accounting Changes*
- ASC 250-10-05, *Accounting Changes and Error Corrections*
- 250 – Balance Sheet Account Reconciliation Policy and Procedures
- 751 – AP – Manual Accrual Policy and Procedures

LG&E and KU Energy LLC Accounting Policy and Procedures

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Corresponding PPL Policy No. and Name:

304 - Materiality

Key Contact:

Manager, Financial Reporting

Administrative Responsibility:

Controller

Date Created: 10/31/05
Dates Revised: 11/03/05
07/18/06
11/11/06
02/29/08
08/27/09
03/21/11
07/05/11
08/03/11
10/03/11
6/22/12
10/19/12
4/2/13
10/7/13
6/30/14

MEMORANDUM

Date: Insert Date here & in 2nd page header

To: Valerie L. Scott, Controller

From: Insert name of memo preparer &/or relevant manager

Re: Insert topic here & in 2nd page header

cc: Insert name of relevant Director or Officer
Shannon Charnas, Director, Audit Services
Mimi Kelly, Manager, Sarbanes-Oxley Compliance
Rita Toubia, Manager, Financial Reporting
Ernst & Young
Brian Lazarus, Director, Shared Accounting Services, PPL
(distribution to be done by Financial Reporting in draft (when the memo has been reviewed by the Controller) and when it has been finalized as approved by the Controller)

Overview of Error [1]

Narrative containing a general description and cause of the error/change, including high-level background of the process where the error/change occurred and when the error was detected or the change made (i.e., month and year). This section should include description, root cause, and issue implication from *Appendix B - Guidance for reporting Sarbanes-Oxley Issues in Error Assessment Memos*.

How Error Was Identified

[1] LKE, LG&E and KU will assess all income statement and balance sheet errors which meet or exceed certain quantitative thresholds. These thresholds are determined by each Registrant quarterly as 0.35% of pretax income and are updated in the quarterly waived adjustments file.

Narrative containing a general description of how and when the error was identified (i.e., "In analysis of the June activity an error was identified in the way …" or "While reconciling the XXX account for the month of April it was determined that ….")

Controls Impacted

Narrative indicating the controls impacted (i.e., "The error was attributable to failure of controls surrounding key spreadsheets …") including the control activity number(s) and compensating control numbers, if any. If a control detected the error, it should be noted in this section. See *Appendix B - Guidance for reporting Sarbanes-Oxley Issues in Error Assessment Memos*.

Action Plan

Narrative indicating the plan to mitigate future risk of the error occurring (including the individual(s) responsible for the action plan), evidence requirements and affirmation that Sarbanes-Oxley (SOX) documentation has been updated for the change(s) in process.

See *Appendix B - Guidance for reporting Sarbanes-Oxley Issues in Error Assessment Memos*.

Date to Implement: _____

Materiality Assessment

Periods Impacted *(including quarter correction booked)*

Year/Quarter	Q1	Q2	Q3	Q4
2014				
2013				
2012				
Pre-2012				

Quantitative Assessment -- Adjustment to Amounts Reported on Financial Statements (000's)

(from Error Correcting Entries file ***or other format, if appropriate****)*
(LKE consolidated entries do not need to be provided if only LG&E and KU are impacted)

Adjust dates in this table		9ME 09/30/14		3ME 09/30/14	
Fin Statement Line Item	Company	Debit	Credit	Debit	Credit
($ in thousands)					
	LG&E				
Copy entry(ies) into this space	LG&E				
	LG&E				
	LG&E				

	KU				
Copy entry(ies) into this space	KU				
	KU				
	KU				

	Other				
Copy entry(ies) into this space	Other				
	Other				
	Other				

See the waived adjustment file for the percentage impact on each financial statement line item. (Alternatively, insert columns U to Z (as applicable) from the waived adjustments file.) (**Note:** If the error is 5% or greater of any line item, insert the columns U to Z (as applicable) and columns AK to AP (as applicable) from the waived adjustments file and discuss justification for the error being considered quantitatively immaterial. If the error is 5% or greater of any financials statement subtotal line, also discuss the relative % error to the forecasted full year financial statement balances.)

Qualitative Assessment

In Topic 1 - M, "Materiality" the SEC provides examples of qualitative factors that could cause an otherwise small quantitative error to be material to an investor. The following is an assessment of each of these factors relative to the error described in this memo.

- Whether it arises from a precisely measurable item/calculation or an estimate.

  Insert comments addressing factor

- Whether it masks a change in earnings or other trends.

  Insert comments addressing factor

- Whether it hides a failure to meet analysts' or others' consensus expectations.

  Insert comments addressing factor

- Whether it changes a loss into income or vice versa.

  Insert comments addressing factor

- Whether it affects compliance with regulatory requirements.

  Insert comments addressing factor

- Whether it affects compliance with loan covenants or other contractual requirements.

Insert comments addressing factor

- Whether it has the effect of increasing management's bonuses or other compensation.

  Insert comments addressing factor

- Whether it involves concealment of an unlawful or fraudulent transaction.

  Insert comments addressing factor

Materiality Assessment Conclusion

Management has concluded, based on both the quantitative and qualitative assessments above, this error is not material to the financial statements. Because the error is not significant to the financial statements, no adjustment to the current or previous financial statements is necessary and no disclosure of the error is required. (Adjust the language in this paragraph based on the quantitative materiality of the error.)

This error will be noted during the next LG&E and KU Energy Governance and Financial Oversight Committee meeting.

See also Financial Reporting's overall assessment of all errors for an assessment of this and all other errors identified as affecting the financial statements to for this period.

SOX Assessment

PCAOB Audit Standard (AS) 5, Appendix A, paragraph 3 defines a deficiency in internal control over financial reporting as follows:

"A deficiency in internal control over financial reporting exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis.

- *A deficiency in <u>design</u> exists when (a) a control necessary to meet the control objective is missing or (b) and existing control is not properly designed to that, even if the control operates as designed, the control objective would not be met.*
- *A deficiency in <u>operation</u> exists when a properly designed control does not operate as designed, or when the person performing the control does not possess the necessary authority or competence to perform the control effectively."*

In evaluating the deficiency, management considered PCAOB AS 5 paragraphs 63 through 69, under *Evaluating Identified Deficiencies*:

"63. The severity of a deficiency depends on -

- *Whether there is a reasonable possibility that the company's controls will fail to prevent or detect a misstatement of an account balance or disclosure; and*
- *The magnitude of the potential misstatement resulting from the deficiency or deficiencies.*

64. The severity of a deficiency does not depend on whether a misstatement actually has occurred but rather on whether there is a reasonable possibility that the company's controls will fail to prevent or detect a misstatement.

65. Risk factors affect whether there is a reasonable possibility that a deficiency, or a combination of deficiencies, will result in a misstatement of an account balance or disclosure. The factors include, but are not limited to, the following -

- *The nature of the financial statement accounts, disclosures, and assertions involved;*
- *The susceptibility of the related asset or liability to loss or fraud;*
- *The subjectivity, complexity, or extent of judgment required to determine the amount involved;*
- *The interaction or relationship of the control with other controls, including whether they are interdependent or redundant;*
- *The interaction of the deficiencies; and*
- *The possible future consequences of the deficiency.*

66. Factors that affect the magnitude of the misstatement that might result from a deficiency or deficiencies in controls include, but are not limited to, the following -

- *The financial statement amounts or total of transactions exposed to the deficiency; and*
- *The volume of activity in the account balance or class of transactions exposed to the deficiency that has occurred in the current period or that is expected in future periods.*

67. In evaluating the magnitude of the potential misstatement, the maximum amount that an account balance or total of transactions can be overstated is generally the recorded amount, while understatements could be larger. Also, in many cases, the probability of a small misstatement will be greater than the probability of a large misstatement

68. The auditor should evaluate the effect of compensating controls when determining whether a control deficiency or combination of deficiencies is a material weakness. To have a mitigating effect, the compensating control should operate at a level of precision that would prevent or detect a misstatement that could be material.

69. Indicators of material weaknesses in internal control over financial reporting include -

- *Identification of fraud, whether or not material, on the part of senior management;*
- *Restatement of previously issued financial statements to reflect the correction of a material misstatement;*
- *Identification by the auditor of a material misstatement of financial statements in the current period in circumstances that indicate that the misstatement would not have been detected by the company's internal control over financial reporting; and*
- *Ineffective oversight of the company's external financial reporting and internal control over financial reporting by the company's audit committee."*

SOX Assessment Conclusion

Management has concluded that the deficiency in internal control over financial reporting does not rise to the level of a material weakness due to the following: (provide support for this conclusion based on paragraphs 68-69 above). See *Appendix B - Guidance for reporting Sarbanes-Oxley Issues in Error Assessment Memos*.

Management has concluded that the deficiency in internal control over financial reporting does not rise to the level of a significant deficiency due to the following: (provide support for this conclusion based on paragraphs 63-67 above). See *Appendix B - Guidance for reporting Sarbanes-Oxley Issues in Error Assessment Memos*. (**Note:** This paragraph should be deleted if the error is a material weakness.)

Management has concluded, based on the guidance in PCAOB AS 5, this error is a deficiency in the design/operation (pick one) of internal controls over financial reporting (provide support for this conclusion based on Appendix A, paragraph 3 above). See *Appendix B - Guidance for reporting Sarbanes-Oxley Issues in Error Assessment Memos*. This error is not the result of a material error or significant deficiency as described above, but is a deficiency in internal controls over financial reporting. (**Note:** This paragraph should be deleted if the error is a material weakness or a significant deficiency.)

This error will be noted during the next LG&E and KU Energy Governance and Financial Oversight Committee meeting.

Required Disclosures

This error is not material to the interim or year-end financial statements and does not involve a material weakness, accordingly no disclosure is required. (Note: Delete this sentence if not accurate.)

Disclosure of out of period adjustment (Note: Delete this section, if not necessary.)

If the error is determined to be material to the financial statements add discussion of how the financial statements will be corrected and how the correction of the error will be disclosed. See *Appendix B - Guidance for reporting Sarbanes-Oxley Issues in Error Assessment Memos*.

This section should also provide the narrative for disclosure in the Form 10-K or Form 10-Q, the disclosure should be presented either in the affected note, for example if the error is a tax out of period adjustment, the disclosure will be included in the Income Tax footnote, if there is no specific footnote it will be included in Note 1 Summary of Significant Accounting Policies – General for the Form 10-K or Note 1, Interim Financial Statements for the Form 10-Q.

Disclosure of internal control deficiency (Note: Delete this section, if not necessary.)

(If the error is determined to be a material weakness add discussion of how this will be disclosed in the financial statements. See *Appendix B - Guidance for reporting Sarbanes-Oxley Issues in*

Error Assessment Memos. Also provide a discussion on the necessary steps taken to ensure timely disclosure through the filing of a Form 8-K in accordance with the policy, see *355- SEC Reporting requirements*. No disclosure in the Form 10-K or Form 10-Q is required if the error is classified as a deficiency or significant deficiency.)

This section should provide the narrative for disclosure in the Form 10-K or Form 10-Q, the disclosure should be presented in Part III, Item 9A in the Form 10-K and in Item 4 of the Form 10-Q.

Guidance for Preparing an Error Assessment Memo

This information is required to document the control exception and will be used to populate the LKE Audit Services (AS) and PPL issues databases.

The Sarbanes-Oxley Compliance Department (SOC) is available to assist in the various evaluations within this process and to review Error Assessment Memo (EAM) drafts at critical points throughout their development.

When a financial statement error is documented in an EAM, an evaluation of the Sarbanes-Oxley (SOX) control documentation must be performed to determine if an existing control failed. This evaluation must be included in the EAM. If it is determined that the error does not relate to an existing SOX control, evaluate the error to determine if a control should be developed to prevent future errors. When a new control is needed, coordinate with the SOC to document and implement the new control.

Once a determination is made that a control exception exists, the individual responsible for the issue should use the following guidelines to assist in preparation of the EAM. After review of the EAM by the SOC, the SOC will complete the Issue Reporting Template to be forwarded to all of the recipients of the EAM for review. Upon completion of the review, the information contained in the template will be input into the AS and PPL issues databases.

Definitions for required information in EAMs

Overview of Error

Description: Provide a detailed description of the issue. Use language that individuals from outside of the immediate business area can understand.

Root Cause: Describe the root cause of the issue. For example, human error, lack of training, lack of monitoring, staff attrition.

Understanding the root cause of an issue involves identifying the contributing factors (key conditions, actions or inaction) that contributed to the occurrence of the issue. It is important to understand the root cause in order to develop the appropriate corrective action(s) so that the issue does not re-occur. To identify the root cause, it helps to ask probing questions such as those listed in the example below.

Example:

An issue occurred when an accountant was instructed to change the way a certain journal entry was handled. However, the entry was not changed. Asking the following probing questions can help get to the root cause.

- What is the reason for the presence of the problem? The accountant did not change the entry.
- What is the source or origin of the problem? The accountant was busy and forgot to make the change. The person who reviewed the entry was not aware or forgot that it was supposed to be changed.

Guidance for Preparing an Error Assessment Memo

- What is the basic reason that, if eliminated, would prevent recurrence? The accountant should have alerted the manager that this change was forthcoming and/or a checklist item should have been created to ensure that this change was incorporated into the monthly/quarterly process.
- Was a control in place or is one needed to mitigate the risk of recurrence? The journal entry review control was in place, but it should be enhanced to include a checklist for the reviewer that would track expected changes in standard journal entries.

We can see from this example, that change management and communication were primary causes for the issue and the remediation plan should focus on those areas.

Issue Implication: Is there a potential for additional misstatements resulting from the control failure? If so, explain. The SOC will use the information included in the **Materiality Assessment** section.

Controls Impacted

Compensating Control Number(s): Identify existing documented controls (by control activity number(s) and name(s)), which either detected or prevented the error in financial reporting that is related to the issue.

Action Plan:

Description: Describe Management's plan to address the issue and who is responsible for ensuring the action occurs. Action plans should be specific, actionable, and provide evidence of implementation.

Evidence Requirements: Provide a description of the evidence that will be provided to support implementation of the **Action Plan**.

Date to Implement:

Provide the date Management has committed to implement the action plan. Once communicated to senior management, this date can only be changed with approval from the CEO at least two weeks before the original **Date to Implement**.

Materiality Assessment:

Section of the EAM to identify the company, financial statement line item, and dollar impact of the error.

Guidance for Preparing an Error Assessment Memo

SOX Assessment

In the event that a significant/key SOX control is found to have failed, determine the level of deficiency:

Deficiency - A deficiency in internal control over financial reporting (ICFR) exists when the design or operation of a control does not allow Management, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis[1].

- Control design relates to the set-up of the control. Control design is documented in SOX narratives by describing the control that is performed. For example, "Bank reconciliations are performed monthly."
- Control operation relates to how the control is executed. The control design should describe how the control should be operated. For example, "Bank reconciliations are prepared in Excel by an Accounting Analyst."

All deficiencies are communicated to the Governance and Financial Oversight Committee (GFOC) and PPL's Audit Committee.

Significant Deficiency - A significant deficiency is a deficiency, or a combination of deficiencies, in ICFR that is less severe than a material weakness, yet important enough to merit attention by those responsible for oversight of a company's financial reporting. Significant deficiencies are reported in the Company's Form 10-Q and Form 10-K and communicated to GFOC and PPL's Audit Committee.

The Company is not required to disclose a significant deficiency in the Form 10-Q and Form 10-K. However, if management identifies a significant deficiency that, when combined with other significant deficiencies, is determined to be a material weakness, management must disclose the material weakness and, to the extent material to an understanding of the disclosure, the nature of the significant deficiencies. In addition, if a material change is made to either disclosure controls and procedures or to internal control over financial reporting in response to a significant deficiency, the Company is required to disclose the change and should consider whether it is necessary to discuss further the nature of the significant deficiency in order to render the disclosure not misleading.

Material Weakness - A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. Material weaknesses are reported in the Company's Form 10-Q and 10-K and communicated to the GFOC and PPL's Audit Committee. Management should consider filing a Form 8-K if the material weakness results in non-reliance on previously issued statements or a related audit report that result in an error. See *Ongoing Disclosure*

[1] Timely basis will vary based on the design of the control. For example, the timely basis of a control designed to function on a monthly basis would not be the same for a control designed to function on a daily basis.

of Material Information (Form 8-K) policy for information on what is to be included in a Form 8-K filing and deadline dates.

Disclosures

Disclosure if the error results in recording a material out of period adjustment

Per FASB ASC 250-10-45 Accounting Changes and Error Corrections – Presentation, Materiality Determination for Correction of an Error, paragraph 45-27 – "In determining materiality for the purpose of reporting the correction of an error, amounts shall be related to the estimated income for the full fiscal year and also to the effect on the trend of earnings. Changes that are material with respect to an interim period but not material with respect to the estimated income for the full fiscal year or to the trend of earnings shall be separately disclosed in the interim period."

Therefore, the disclosure should include:

- the fact that an out of period adjustment was made,
- the period in which the adjustment was recorded in the general ledger,
- the financial statement caption affected and the amount before and after tax, and
- if there is a material impact to the previously reported financial statements and the affect on the full year financial statements for the current period reported.

Material Weakness Disclosure:

The disclosure for a material weakness in Form 10-K Item 9A and Form 10-Q Item 4 should include:

- the nature of the material weakness,
- the period in which the adjustment was recorded in the general ledger,
- its effect on financial reporting and the control environment, and the financial statement caption affected and the amount before and after tax, and
- management's current plans, if any, for remediating the weakness.

Per E&Y's 2011 SEC annual reports- Form 10-K guidance book:

"The SEC staff has stated that it does not believe that an Item 4.02 Form 8-K is required for every revision to a registrant's previously issued financial statements that is the result of an error. However, the SEC staff has indicated that it would be "surprised" if amounts in the primary financial statements (e.g., balance sheet, income statement, cash flow statement) were changed due to an error, but an Item 4.02 Form 8-K was not filed.

A notable exception to the SEC staff's expectation involves SAB Topic 1-N. Under SAB Topic 1-N, correcting prior year financial statements for immaterial errors would not require previously filed reports to be amended. Such correction may be made the next time a registrant files the prior year financial statements. The SEC staff has stated that, in cases where a pending restatement is immaterial, an Item 4.02 Form 8-K would not be required. However, the SEC staff cautioned that, if the error being corrected materially affected a prior quarter of the current

fiscal year, the SEC staff would expect the registrant to file an Item 4.02 Form 8-K with respect to those interim financial statements.

While not addressed in the SEC rules, we believe that a material weakness in internal control that was identified and corrected during the fiscal year would not preclude management from concluding that internal control over financial reporting was effective as of the end of the fiscal year. In those circumstances, management's internal control report" would not be required to disclose the existence and correction of a material weakness earlier in the company's fiscal year. However, under Item 308(c) of Regulation S-K (discussed below), a change during a fiscal year necessary to correct a material weakness in internal control would need to be disclosed in the periodic SEC report covering the respective fiscal quarter."

LG&E and KU Energy LLC Accounting Policy and Procedures

355 - SEC Reporting Requirements

Policy: All required U.S. Securities and Exchange Commission (SEC) filings are to be completed for LG&E and KU Energy LLC (LKE), Louisville Gas and Electric Company (LG&E) and Kentucky Utilities Company (KU) (collectively the Company).

Procedure: The United States government through laws and rules requires companies with publicly traded securities to report information to the SEC. All SEC forms that are required to be filed by the Company are to be prepared and filed when due following the controls, policies and guidelines of the Company. Quarterly reports on Form 10-Q and annual reports on Form 10-K will be included in PPL Corporation's (PPL) Forms 10-Q and 10-K, consistent with other PPL registrants.

Scope: All forms filed by the Company with the SEC.

Objective of Procedure: To ensure all forms for LKE, LG&E and KU that are required to be filed with the SEC are accurate.

General Requirements:

Procedures:

Any questions on SEC Reporting or potential disclosures should be directed to Financial Reporting. Requirements for the preparation and review of 10-Q/10-K workpapers include, among others:

- The financial statements, including footnotes, and management discussion and analysis (MD&A) will be cross-referenced where applicable, to supporting workpapers.
- Support for all amounts presented in the financial statements, footnotes and MD&A will be contained in the workpapers.
- Workpapers will be maintained by Financial Reporting and will be provided to Financial Reporting containing the sign-off of the preparer and the reviewer to document appropriate review of analyses for accuracy, including calculations in spreadsheets.
- The following items will be documented in the workpapers through checklist/timeline sign-off by the performer and the reviewer:
  - verify the reasonableness of the results,
  - compare disclosures among registrants for consistency,
  - compare disclosures for each registrant for internal consistency,
  - apply other verifications for accuracy, reasonableness and consistency specific to the area of contribution.

Additional procedures and controls are set forth in accounting policy and procedure *359 - Financial Statement Disclosures and Filing Requirements*.

355 - SEC Reporting Requirements

Reports Generated and Recipients:

All SEC Forms are filed electronically with the SEC along with the filing of the respective PPL forms. The revolving credit facility banks and bond trustees will access copies of the reports on the SEC's internet site. Copies are maintained by the LKE Controller group.

Electronic copies of the 10-K/10-Q reports for LKE, LG&E and KU are sent to the Treasurer's department to be filed with the MSRB (Municipal Securities Rulemaking Board) and to provide courtesy copies to rating agencies. Electronic copies are also maintained on fs2:\\cntrlr shared drive and the PPL internet site (pplweb.com).

Hard copies of the 10-K/10-Q reports for LKE, LG&E and KU are provided to all Accounting Managers, CFO Directors and Officers, the Legal department, the Treasurer's department, the Rates department and other interested parties. A complete listing is maintained by the Financial Reporting department.

Additional Controls or Responsibility Provided by Other Procedures:

- Adherence to accounting policy and procedure *962 - Compliance with GAAP and Regulations.*
- Controls over financial statement disclosures as set forth in accounting policy and procedure *359 - Financial Statement Disclosures and Filing Requirements*.
- Internal Controls over financial reporting documented for all internal control cycles

Regulatory Requirements:

The Securities Exchange Act of 1934 (Exchange Act) primarily addresses securities trading and the disclosures that a public company must make to ensure that investors are continually informed of a company's financial condition and prospects. Companies that report under the Exchange Act are required to file if the company engages in interstate commerce, the securities are held of record by 500 or more security holders, and the company had more than $10 million in total assets at its latest year end. Any company whose securities are registered under Section 12 of the Exchange Act must file annual and other reports that the SEC prescribes. Accordingly, LKE and subsidiaries, LG&E and KU must file with the Securities and Exchange Commission due to their public debt securities.

Rule 13a-1 of the Exchange Act requires the filing of an annual report on the appropriate form. Rule 13a-13 of the Exchange Act requires the filing of a quarterly report for each of the first three quarters of a fiscal year. Rule 13a-11 or Rule 15d-11 of the Exchange Act requires the filing of a "current report" on Form 8-K unless the information was previously reported. Form

LG&E and KU Energy LLC Accounting Policy and Procedures

355 - SEC Reporting Requirements

8-K should also be used for reports of nonpublic information required to be disclosed by Regulation FD of the Exchange Act.

Forms required to be filed under the Exchange Act applicable to LKE, LG&E and KU registrants include the following:

- Form 10-K – For the annual report, large accelerated filers are required to file within 60 days after year-end, and must comply with internal control over financial reporting disclosure requirements (including obtaining an auditor's opinion regarding the effectiveness of internal controls over financial reporting). Non-accelerated filers are required to file their annual reports within 90 days after the end of the year. Effective with the passing of the Dodd-Frank Act (signed into law in July 2010), non-accelerated filers are no longer required to obtain an auditor's opinion regarding the effectiveness of internal controls over financial reporting. (Note: Although PPL is the only large accelerated filer, the Form 10-K reports for all PPL registrants are filed within the 60-day period, since the notes to the financial statements are prepared on a combined basis.)
- Form 10-Q – For the quarterly report, large accelerated filers are required to file within 40 days after the quarter end. Non-accelerated filers are required to file within 45 days. (Similar to the Form 10-K, all PPL registrants file within the Form 10-Q deadline for large accelerated filers.)
- Form 8-K - For the reporting of certain events, to be filed within four business days of the occurrence of the reportable event unless otherwise specified. See LKE corporate policy *Ongoing Disclosure of Material Information (Form 8-K),* for additional information.
- Form 12b-25 – To be filed when a report is not filed by its due date and which, if certain conditions are met, provides additional time in which to file.

Reference:

- Securities Act of 1933
- Securities Act of 1934
- SEC Regulation S-X (governs the form and content of the financial statements)
- SEC Regulation S-K (governs the form and content of disclosures outside the financial statements)
- SEC Requirements, rules, regulations and interpretive guidance
- Accounting policy and procedure *962 - Compliance with GAAP and Regulations*
- Accounting policy and procedure *359 - Financial Statement Disclosures and Filing Requirements*

LG&E and KU Energy LLC Accounting Policy and Procedures

355 - SEC Reporting Requirements

Corresponding PPL Policy No. and Name:

305 - SEC Reporting

Key Contact:

Manager, Financial Reporting - coordinate all external financial reporting for LKE, LG&E and KU and coordinate the holding company's reporting within PPL's quarterly and annual financial statements on Form 10-Q/10-K.

Administrative Responsibility:

Controller

Date Created: 3/18/11
Date Revised: 6/30/11, 9/4/12

LG&E and KU Energy LLC Accounting Policy and Procedures

356 - Subsequent Events Accounting Policy and Procedures

Policy: LG&E and KU Energy LLC ("LKE" or the "Company") and its subsidiaries will recognize in their respective financial statements any subsequent event if the event provides additional evidence about conditions that existed at the balance sheet date. Subsequent events that provide evidence of a condition that did not exist at the balance sheet date should not be recognized in the financial statements.

Procedure: Between the balance sheet date and the date the Company's financial statements are issued or available to be issued, reviewers of the financial statements are to consider whether an amount reported or information disclosed needs to be adjusted or updated for the occurrence of a subsequent event.

Scope: All financial statements issued by LKE and/or its subsidiaries.

Objective of Procedure: To establish a policy and procedure for identifying and reporting subsequent events that may impact LKE reporting companies' financial statements. These financial statements may be prepared for and filed with the Securities and Exchange Commission ("SEC") or the Federal Energy Regulation Commission ("FERC").

General Requirements:

Definition

Subsequent events, as defined in Accounting Standards Codification ("ASC") 855, Subsequent Events, ASC 855-10-20, are:

Events or transactions that occur after the balance sheet date but before financial statements are issued or are available to be issued. There are two types of subsequent events:

A. The first type (Type I) consists of events or transactions that provide additional evidence about conditions that existed at the date of the balance sheet, including the estimates inherent in the process of preparing financial statements (that is, recognized subsequent events). Example: When a previously identified loss contingency is increased after a quarter's end but before financial statements are released.

B. The second type (Type II) consists of events that provide evidence about conditions that did not exist at the date of the balance sheet but arose subsequent to that date (that is, non-recognized subsequent events). Example: When an entirely new event occurs after the quarter's end but before financial statements are released, resulting in a loss contingency or probable loss contingency.

LG&E and KU Energy LLC Accounting Policy and Procedures

356 - Subsequent Events Accounting Policy and Procedures

Recognition

As indicated in ASC 855-10-25-1, subsequent events should be recognized in the financial statements if the events provide additional evidence about conditions that existed at the balance sheet date (Type I), including adjustments to estimates made at the balance sheet date.

As indicated in ASC 855-10-25-2, public entities should evaluate subsequent events through the date the financial statements are issued.

As indicated in ASC 855-10-25-3, subsequent events that provide evidence of a condition that did not exist at the balance sheet date (Type II) should not be recognized in the financial statements, but may be disclosed.

As indicated in ASC 855-10-25-4, if financial statements are reissued, Type II subsequent events should not be recognized in the financial statements; however, disclosure may be necessary to keep the financial statements from being misleading.

Disclosure

As stated in ASC 855-10-50-1, "[a]n entity shall disclose the date through which subsequent events have been evaluated, as well as whether that date is the date the financial statements were issued or the date the financial statements were available to be issued." As indicated in ASC 855-10-50-4, this date should be disclosed in originally issued financial statements as well as reissued financial statements.

As stated in ASC 855-10-50-2, "some non-recognized subsequent events may be of such nature that they must be disclosed to keep the financial statements from being misleading. For such events, an entity shall disclose the following:

A. The nature of the event and

B. An estimate of its financial effect or a statement that such an estimate cannot be made."

If a non-recognized subsequent event is significant, disclosure of proforma financial data should be considered. See ASC 855-10-50-3 for additional information.

ASC 855-10-55-1 through 55-2 provide examples of both recognized and non-recognized subsequent events.

LG&E and KU Energy LLC Accounting Policy and Procedures

356 - Subsequent Events Accounting Policy and Procedures

Detailed Procedures Performed:

1. Management and the business units must establish a reporting system or structure that ensures the ongoing, prompt and accurate identification and reporting of all events, circumstances or occurrences, including subsequent events, that may be material to LKE and its reporting companies and therefore, may require disclosure in various financial statements. The reporting system or structure and its importance must be clearly communicated to employees within each area of responsibility. Employees must understand that their reporting obligation under this reporting system or structure is an ongoing obligation and that they should report to their supervisors all matters that might be deemed to be material.

2. When reviewing drafts of quarterly and annual financial statements, reviewers are to consider whether an amount reported or information disclosed needs to be adjusted or updated for the occurrence of a subsequent event. If an event has occurred, the Controller, the Manager, Financial Reporting and the Legal department need to be contacted.

3. During internal LKE financial statement review meetings, other Controller group staff meetings, the Governance and Financial Oversight Committee meeting, meetings with external auditors and PPL's Materiality and Disclosure Committee meeting that occur between quarter-end and year-end balance sheet dates and the filing date of the financial statements, discuss whether any subsequent events have occurred and whether the events should be disclosed in the financial statements. If an event has occurred, Financial Reporting and/or the Legal department will act accordingly.

4. Once notified, Financial Reporting, the Controller, and/or the Legal department, with input from other departments, will determine the type of subsequent event. If a recognized subsequent event, the applicable Controller's group department will record the necessary adjustment. If a non-recognized subsequent event, Financial Reporting and/or the Legal department will prepare the appropriate disclosure for the financial statements. Financial Reporting and/or the Legal department will contact PPL's Office of General Counsel to communicate the matter.

5. If an event has occurred or been identified after LKE's Governance and Financial Oversight Committee meeting or PPL's Materiality and Disclosure Committee meeting has taken place, Financial Reporting, the Controller, and/or the Legal department or Office of General Counsel will determine whether the event should be communicated to the Committees' members.

356 - Subsequent Events Accounting Policy and Procedures

6. Financial Reporting and the Legal department will continue to monitor developments in their areas of responsibility to identify the occurrence of subsequent events.

Reports Generated and Recipients:

Subsequent event footnote, which is included in the Company's financial statements.

Additional Controls or Responsibility Provided by Other Procedures:

Materiality is assessed at the reporting company level throughout the organization as of the date financial statements are externally produced, per the Company's Materiality Policy. The assessment is made separately for each registrant at quarter-end and year-end.

Regulatory Requirements:

Disclosure of subsequent events is required for FERC Form 1 and Form 3 reporting.

Reference:

FASB Accounting Standards Codification 855, Subsequent Events

Corresponding PPL Policy No. and Name:

306 – Subsequent Events Policy

Key Contact:
Manager, Financial Reporting

Administrative Responsibility:
Controller

Date Created: 12/10/10
Dates Revised: 3/31/11, 8/5/11

LG&E and KU Energy LLC Accounting Policy and Procedures

357 - Assets/Liabilities Classification

Policy: To properly record assets and liabilities on the balance sheet as current or long-term.

Procedure: The detailed procedure provides specifics for identifying assets and liabilities as current or long-term based on accounting guidance and the nature of the underlying transactions.

Scope: The policy and procedure applies to LG&E and KU Energy LLC ("LKE") and its subsidiaries.

Objective of Procedure: To ensure accurate presentation of assets and liabilities on the balance sheet.

General Requirements:

Detailed Procedures Performed:

Per the Master Glossary of the Accounting Standards Codification ("ASC"), current assets are cash or other assets that are reasonably expected to be realized in cash or sold or consumed during the normal operating cycle of the business. LKE's operating cycle is 12 months. Per ASC 210-10-45 - *Balance Sheet – Overall – Other Presentation Matters*, liabilities are classified as current if their liquidation is reasonably expected to require the use of existing resources properly classified as current assets or to create other current obligations. Obligations that are due on demand or that are callable at any time by the lender are classified as current regardless of the intent of the enterprise or lender.

Current Assets

For LKE, current assets typically include resources such as:

- Cash, cash equivalents, restricted cash and restricted cash equivalents[i]
- Short-term investments including certain marketable securities and short-term deposits that could be used in current operations are reflected in other within current assets[i]
- Accounts receivable, less a reserve for uncollectible accounts
- Unbilled revenue
- Receivables from officers, employees, affiliates and others, if collectible in the ordinary course of business within a year
- Inventories of fuel, materials and operating supplies
- Prepaid expenses such as insurance, rents, taxes, current paid advertising service not yet received applicable to the next 12 months
- Certain deferred income tax assets
- Assets held for sale

357 - Assets/Liabilities Classification

- Price risk management assets expected to be realized within 12 months
- Portion of intangibles related to emission allowances and renewable energy credits expected to be consumed or sold within 12 months
- Regulatory assets related to under-recovery of regulatory mechanisms (FAC, ECR, GSC and DSM)

If a current asset has been specifically designated for use of repayment or liquidation of a long-term liability, it should be classified as a noncurrent asset.

Certain resources warrant classification as noncurrent assets, including:

- Cash and claims to cash which are restricted to withdrawal or use for other than current operations, are designated for expenditure in the acquisition or construction of noncurrent assets or are segregated for the liquidation of long-term debt
- Investments in securities or advances which have been made for the purposes of control, affiliation, or other continuing business advantage[i]
- Receivables arising from unusual transactions which are not expected to be collected in 12 months
- Cash surrender value of life insurance policies
- Land and other natural resources
- Depreciable assets
- Financing costs associated with long-term debt (financing costs, commissions, reacquired debt (in regulated operations only), even if a portion will be amortized in the subsequent 12 months)
- Long-term prepayments which are chargeable to the operations over several years, or deferred charges such as prepayments under a long-term lease
- Regulatory assets not related to under-recovery of regulatory mechanisms (see above)

Current Liabilities

For LKE, current liabilities typically include obligations such as:

- Trade accounts payable for obligations to be repaid within the normal operating cycle of the business
- Short-term debt is generally classified as a current liability when the transfer of resources is required during the normal operating cycle of the business. There are certain exceptions [ii]
- Long-term debt portion payable within 12 months[iii]
- Debt and other obligations due on demand (many customer and collateral deposits are considered current because they are due on demand)
- Accruals of expenses such as wages, commissions, rentals and royalties
- Income and other taxes payable (including taxes withheld payable) within 12 months

357 - Assets/Liabilities Classification

- Interest payable within 12 months
- Dividends declared and payable within 12 months
- Liabilities related to assets held for sale
- Price risk management liabilities expected to be realized within 12 months
- Current portion of ARO liability if timing of settlement is reasonably assured
- Advances and deposits
- Regulatory liabilities related to over-recovery of regulatory mechanisms (FAC, ECR, GSC and DSM)

FERC and U.S. GAAP reporting requirements may differ. Oracle balance sheet accounts are established consistent with the FERC Uniform System of Accounts. Each Oracle balance sheet account must be identified to the appropriate line item for both utility financial reports and U.S. GAAP financial statements by indicating the appropriate line item on the GLAFF Change Request Form. Within the GLAFF Change Request Form, inquiries will be made about prior period balances for reclassification discussions, see 354 – Materiality Policy for further information.

Each department is responsible for reviewing the account balances under its responsibility before the end of Day 4 during monthly accounting close to ensure that an asset account with a credit (negative) balance and/or a liability or equity account with a debit (positive) balance are properly reported. An Oracle Discoverer query has been developed to facilitate this analysis; the query name is GL_Trial Balance review.DIS. The report returns all accounts with a non-net zero balances for the period for all companies and populates a "Check" column within the query with "YES" if certain criteria detailed above are met.

Reports Generated and Recipients:

GL_Trial Balance review.DIS

Additional Controls or Responsibility Provided by Other Procedures:

354 – Materiality Policy
550 – Chart of Accounts and GLAFF Updates policy
GLAFF Change Request Form – Account

Regulatory Requirements:

N/A

Reference:

357 - Assets/Liabilities Classification

FASB ASC Topic 210-10-45 - *Balance Sheet – Overall – Other Presentation Matters*
FASB ASC Master Glossary
FASB ASC Topic 470-10-45 - *Debt-Overall-Other Presentation Matters*

Corresponding PPL Policy No. and Name:

307 – Current Asset/Liability Classifications

Key Contact:

Accounting Managers

Administrative Responsibility:

Director, Accounting and Regulatory Reporting
Controller

Date Created: 3/31/11
Date Revised: 8/9/11
3/21/13

[i] Generally, only investments with original maturities of three months or less qualify as cash equivalents. Original maturity means the original maturity to the entity holding the investment. For example, both a three-month U.S. Treasury bill and a three-year Treasury note purchased with three months to maturity qualify as cash equivalents. However, a Treasury note purchased three years ago does not become a cash equivalent when its remaining maturity is three months (although it would be classified as a current asset when its remaining maturity is twelve months or less).

[ii] FASB ASC 470-10-45-14 (*Debt-Overall-Other Presentation Matters*) indicates that a short-term obligation shall be excluded from current liabilities if the entity intends to refinance the obligation on a long-term basis and the intent to refinance the short-term obligation on a long-term basis is supported by an ability to consummate the refinancing demonstrated in either of the following ways:

A. Post-balance-sheet-date issuance of a long-term obligation or equity securities. After the date of an entity's balance sheet but before that balance sheet is issued or is available to be issued a long-term obligation or equity securities have been issued for the purpose of refinancing the short-term obligation on a long-term basis. If equity securities have been issued, the short-term obligation, although excluded from current liabilities, shall not be included in owners' equity.
B. Financing agreement. Before the balance sheet is issued or is available to be issued, the entity has entered into a financing agreement that clearly permits the entity to refinance the short-term obligation on a long-term basis on terms that are readily determinable, and all of the following conditions are met:
    a. The agreement does not expire within one year (or operating cycle) from the date of the entity's balance sheet and during that period the agreement is not cancelable by the lender or the

prospective lender or investor (and obligations incurred under the agreement are not callable during that period) except for violation of a provision with which compliance is objectively determinable or measurable.

b. No violation of any provision in the financing agreement exists at the balance sheet date and no available information indicates that a violation has occurred thereafter but before the balance sheet is issued or is available to be issued, or, if one exists at the balance sheet date or has occurred thereafter, a waiver has been obtained.

c. The lender or the prospective lender or investor with which the entity has entered into the financing agreement is expected to be financially capable of honoring the agreement.

[iii] Current portion of long-term debt should also include long-term obligations that would be callable by a creditor if LKE was in violation of the debt agreement at the balance sheet date for which the violation would make the obligation callable.

LG&E and KU Energy LLC Accounting Policy and Procedures

358 - Waived Adjustments Policy and Procedures

Policy:

Waived adjustments will be tracked and analyzed in support of the Materiality Policy.

Procedure:

All waived adjustments impacting a quarter will be tracked and analyzed for overall materiality on the quarterly and annual financial statements impacted by the adjustments.

Scope:

All amounts not accurately reflected in the financial statements in accordance with the materiality policy.

Objective of Procedure:

To ensure that the waived adjustments files for each quarterly and annual period accurately reflect entries for the period in order to accurately analyze their impact on the related financial statements.

General Requirements:

Detailed Procedures Performed:

- All waived adjustments greater than or equal to the threshold included in the Materiality Policy must be put in the Error Correcting Entries file. The file is located at 'acctshare on fs2' in the 'Waived Adjustments' directory and in subdirectories by year and quarter.

- Entries in the Error Correcting Entries file should reflect the adjustment needed to the current quarter and year-to-date balances in the financial statements to make them correct.

- The Error Correcting Entries file is set up in thousands. An entry for $250,000 should appear as $250.

- When placing an entry into the Error Correcting Entries file, place a description of the entry on the "Description" tab. The description must briefly describe the cause of the error and include reference to an error assessment memo, if the error met the criteria for the memo, see 354 - Materiality Policy for the criteria.

LG&E and KU Energy LLC Accounting Policy and Procedures

358 - Waived Adjustments Policy and Procedures

- All entries that affect the period must be included. If an error occurred in a prior quarter or prior year and was corrected in the current quarter and/or year, it must be reflected in the current quarter's file since it created an error in the current quarter's balances.

- Entries must reflect the adjustment to correct the current period's financial statements.
  - If an income statement adjustment was identified in a prior period and corrected in the current period, the current period will be over- or under-stated and an adjustment to reverse the correction booked should appear in the current quarter's Error Correcting Entries file.
  - If a balance sheet adjustment was identified in a prior period and corrected in the current period, the current period should not be impacted.

- Entries having an income statement impact must also include the tax effect by the accounts impacted by the tax effect.

- Managers are responsible for reviewing the entries put into the files by their staffs.

Reports Generated and Recipients:

An Error Correcting Entries file by year and by quarter. The file is located at 'acctshare on fs2' in the 'Waived Adjustments' directory and in subdirectories by year and quarter.

Additional Controls or Responsibility Provided by Other Procedures:

This policy and procedures document supports controls provided by the Materiality Policy.

Regulatory Requirements:

None.

Reference:

354 - Materiality Policy

Corresponding PPL Policy No. and Name:

N/A

Key Contact:

LG&E and KU Energy LLC Accounting Policy and Procedures

358 - Waived Adjustments Policy and Procedures

Manager, Financial Reporting

Administrative Responsibility:

Controller

Date Created: 3/31/08
Dates Revised: 10/08/09, 3/31/11, 8/5/11, 9/4/12

LG&E and KU Energy LLC Accounting Policy and Procedures

359 - Financial Statement Disclosures and Filing Requirements

Policy: Disclosures made in financial statement filings (the Reports) by LG&E and KU Energy LLC (LKE), Louisville Gas and Electric Company (LG&E) and Kentucky Utilities Company (KU) (collectively, the Company) are complete and accurate, and all required filings are filed within the mandated due date, including extensions.

Procedure: Various regulators such as the Financial Accounting Standards Board (FASB) and U.S. Securities and Exchange Commission (SEC), etc. require certain disclosures to be included in the Reports issued by the Company. These disclosures are reviewed by management to ensure they are complete and accurate, and the Reports are filed in accordance with the appropriate governing regulations.

Scope: All U.S. Generally Accepted Accounting Practice (U.S. GAAP) Reports filed by the Company. The Federal Energy Regulatory Commission (FERC), the Kentucky Public Service Commission (KPSC) and the Virginia State Corporation Commission (VSCC) required financial statement filings are excluded from the scope of this policy.

Objective of Procedure: Financial statement disclosures are required to clarify and provide additional information related to what is presented in the financial statements contained within the Reports. The objective of this policy is to ensure all disclosures are complete and accurate, and the proper information regarding disclosure requirements is made available to, and considered by, the preparers and subject matter experts for the disclosures.

General Requirements:

Procedures

Filing Requirements

The Reports are issued annually and quarterly as required by various agencies (see the Accounting Filings checklist at AcctPolicies/Checklists) and are prepared in compliance with various regulations (i.e. the FASB, SEC and FERC) and include, as applicable,

- Income Statements,
- Statements of Comprehensive Income,
- Statements of Cash Flows,
- Balance Sheets,
- Statements of Member's/Common Equity,
- Footnotes,
- Management's Discussion and Analysis (MD&A) and,
- Other information requested by management or required by various regulations.

Data contained in the Reports originates primarily from the Oracle financial system and is entered directly into the applicable financial statements and supporting sections of the Reports.

359 - Financial Statement Disclosures and Filing Requirements

The footnotes further clarify and provide additional information related to what is presented in the financial statements. Disclosures included in the footnotes and MD&A are required by the regulatory bodies or are included at the Company management's discretion to ensure the users of the Reports receive a complete and accurate picture of the Company's financial position and results of operations.

The Financial Reporting department (Financial Reporting) is responsible for issuing annual and quarterly U.S. GAAP basis financial statements for LKE, LG&E and KU that are included in PPL's annual and quarterly Reports (i.e., Form 10-K and 10-Q). Financial Reporting prepares a schedule designating the anticipated timetable for various steps in drafting and reviewing the relevant disclosure document and coordinates this timeline with PPL's timeline to ensure PPL's reporting requirements are met relative to LKE. The timeline helps ensure important disclosure issues are raised and analyzed in sufficient time for effective handling under the various disclosure rules. The timeline also assists in ensuring relevant bodies, such as the Governance and Financial Oversight Committee (GFOC) and outside advisors, such as legal counsel and accountants, are involved in a timely fashion in disclosure issues.

New Accounting Guidance

Each quarter Financial Reporting completes an assessment of new accounting guidance issued by the FASB and the SEC. The assessment reviews the new guidance issued and determines the effect of the accounting and the disclosure requirements on the Company. A rationale and overall conclusion is documented for any new guidance that affects the Company.

Financial Reporting follows up with each relevant group quarterly to ensure there are no new regulations or requirements that need to be addressed in the Reports. Communications with the groups as documented in accounting policy and procedure *962 - Compliance with GAAP and Regulations* are maintained with the supporting documentation for the Reports

Disclosure Responsibilities Matrix

A disclosure responsibilities matrix is maintained by Financial Reporting for the preparation of the Reports and outlines by report section the Financial Reporting personnel responsible for preparation, subject matter expert(s), and management personnel responsible for reviewing and signing off on the disclosures. The subject matter expert(s) may be the same as the Financial Reporting personnel responsible for preparation, an individual from another accounting department, or a non-financial person with the requisite knowledge. Financial Reporting personnel perform technical research, coordinate review comments, update the disclosures, and resolve issues in coordination with the subject matter expert(s) and reviewers of the Reports. Financial Reporting is also responsible for maintaining and completing the most current disclosure checklists, which provide detail guidance of information required to be in the Reports based on the FASB and SEC guidelines.

359 - Financial Statement Disclosures and Filing Requirements

On a quarterly basis, Financial Reporting updates the disclosure responsibilities matrix and timeline and distributes them to all individuals listed on the disclosure responsibilities matrix to ensure roles and responsibilities are clearly communicated with the subject matter experts and management personnel responsible for reviewing and signing off on the disclosures. Financial Reporting personnel individually distribute rolled-forward disclosures from the last issued Reports and preliminarily completed disclosure checklists to the subject matter experts in order to start obtaining information needed for the disclosures in the current Reports.

All parties identified on the disclosure responsibilities matrix are responsible for reviewing disclosure inputs and content to ensure accuracy and completeness of the disclosed information. Any issues identified are resolved through discussions with the subject matter expert(s), Accounting departments and/or legal counsel. Supporting documentation for the disclosures is prepared by the subject matter expert(s) or Financial Reporting personnel. The manager of the key subject matter expert(s) for each report section are required to sign off on the disclosure responsibilities matrix next to the applicable report section when the disclosures are complete and the supporting workpapers have been placed in the support binders. This sign off also indicates that the manager has reviewed the applicable disclosure checklist section(s) and is in agreement with the responses provided. Financial Reporting maintains the signed workpapers and disclosure checklists in support binders.

Accounting Issues or Changes

Any adjustments that are made to the Oracle general ledger after the fifth work day as it relates to the closed period (except for consolidation adjustments made by Financial Reporting, consolidated tax adjustments made by Corporate Tax, and statistical entries made for Oracle purposes), including reopening the books, must be signed off by the Controller and documentation retained. Following such a late adjustment, all financial statements and supporting documentation are again verified and initialed in the supporting documentation. See *354 -Materiality Policy,* for information regarding the thresholds for waived adjustments.

Any issues in need of clarification as identified by functional management, internal auditors or legal counsel are communicated to and investigated by the respective departments responsible for the report section, in coordination with the Financial Reporting personnel responsible for relevant activities/functions to ensure completeness and accuracy of the information. Issues are identified during the reviews of the drafts of the Reports. All issues are resolved before the filing of the Reports.

Disclosures

The departments responsible for various sections of the Reports coordinate the evaluation of material disclosures among the legal counsel, subject matter experts and subsidiaries to ensure that all material items are considered in determining matters to be disclosed. Communications regarding these issues are retained with the supporting documentation for the Reports.

359 - Financial Statement Disclosures and Filing Requirements

Quantitative and qualitative thresholds for materiality are documented in accounting policy and procedure *354 -Materiality Policy*.

Financial statement and footnotes criteria are applied in these discussions. The materiality thresholds for disclosure in the footnotes are $5 million pretax for income statement-related disclosures and $10 million for balance sheet-related disclosures. In general, items below the thresholds will not be disclosed. However, in certain instances where it is required to indicate that the amount is not material, disclosure will be made to state the fact that the amount is not material. In addition, special items, even if they are below this threshold, and other items required for transparency will be disclosed. Special items are noted in the MD&A and include items such as:

- discontinued operations,
- gains and losses on sales of assets not in the ordinary course of business,
- impairment charges, and
- other charges or credits that are, in management's view, not reflective of the Company's ongoing operations.

Supporting Workpapers

All source documents are stored in binders and maintained by Financial Reporting to ensure a complete record of the support for the Reports. Supporting documents for all disclosures are reconciled by the preparer to the general ledger, as applicable, and reviewed by the preparer's manager or his/her assigned delegate, to ensure accuracy and completeness. Sign-off on the supporting workpapers is required of the preparer and the manager. Cross-references are made among the statements, footnotes, and other sections of the Reports, as appropriate, by Financial Reporting to ensure consistency throughout the Reports.

Electronic evidence which is used to calculate, develop or support the amounts in the SEC financial statements, including disclosures and Management's Discussion and Analysis, must be provided to document the following:

- Verification of query parameters for reports run from an IT system to document time periods, accounts, business unit, etc. used as parameters;
- Tie out to an independent source, when available and appropriate;
- Tie out to a general ledger balance, when available and appropriate; and/or
- Changes made to source data downloaded from an IT system.

When multiple queries are exported to a spreadsheet, each query, in its original form, must be included on a tab in the spreadsheet and a lead sheet must be used to perform relevant calculations from those tabs.

359 - Financial Statement Disclosures and Filing Requirements

Electronic evidence is defined as reports, queries, spreadsheets, e-mails or other data generated by an IT application, reporting database or End User Computing Tool (EUCT) that is used in the performance of internal controls over financial reporting that are in the scope of the company's Sarbanes-Oxley assessment. EUCTs are applications that usually reside on an end user's desktop, and therefore are not traditionally subject to rigorous application and general computer controls. Microsoft Excel spreadsheets and Access databases are examples of common EUCTs.

See also PPL's guidance regarding Electronic Evidence Requirements.

Audit Services may re-perform the tie out of the Reports at the request of E&Y, Company or Accounting management or PPL.

Other Items Related to Identifying Potential Disclosures

The Manager, Financial Reporting receives quarterly risk reports from the Financial Planning department and compares the information therein to the Reports to ensure that all identified risks, as appropriate, are considered for inclusion prior to the filing of the Reports, documentation of the review is maintained in the supporting work papers. In addition, the Senior Corporate Attorney handling securities matters reviews the Reports for completion and accuracy. Any items in question are discussed with management to determine the proper treatment/disclosure.

Financial Reporting personnel review the disclosure checklists to ensure consideration has been given to required disclosures to determine their applicability. All disclosures are checked off during the preparation of the Reports by Financial Reporting in coordination with the subject matter expert(s). Any issues or missing items are discussed with Accounting management, and legal counsel, if appropriate, for appropriate resolution.

Certifications

Various personnel complete quarterly backup certification memos to the signers of the Reports and to members of the GFOC. The purpose of the memos is to certify that the Reports have been reviewed and fairly present the Company's financial condition and results of operations. See Appendix 1 for back-up certifiers.

The Director, Accounting and Regulatory Reporting; the Director, Corporate Tax; the Director, Financial Planning & Controlling; the Treasurer and the Director, Audit Services also certify that they have reviewed the E&Y management representation letters related to the Reports indicating that based on their knowledge of the business and adequate inquiry within their areas of responsibility, they believe it is appropriate to execute the representation letter. The Controller signs the E&Y management representation letters, along with the CFO (Chief Financial Officer) and Chief Executive Officer (CEO).

359 - Financial Statement Disclosures and Filing Requirements

GFOC Review

The most recent Reports are sent to the GFOC before the quarterly GFOC meeting. The GFOC meet prior to finalizing and issuance of the Reports. At the GFOC meeting, legal counsel presents an evaluation of internal controls over financial reporting based on reviews of various matters by the Controller; Director, Accounting and Regulatory Reporting; Director, Audit Services; and legal counsel. This review is based on the matters documented in the Evaluation of Internal Controls over Financial Reporting memo. Discussion of any significant issues concerning disclosures or internal controls occurs until all GFOC members and attendees are comfortable with their resolution. If the controls are determined to be effective and there are no outstanding issues, the GFOC approves the Reports and provides filing clearance. If any changes to the Reports are made after the GFOC meeting the Controller and the Manager, Financial Reporting, will coordinate review of the changes with the appropriate functional personnel and provide significant changes to the GFOC members.

Distribution of the Reports and Timing of Filings

The final versions of the Reports are sent in electronic format to the Treasurer's department to be filed with the Municipal Securities Rulemaking Board (for LG&E and KU only) and to provide courtesy copies to rating agencies. Electronic copies are also maintained on fs2:\\Cntrlr shared drive, lgeenergy.int\shares\group1\financial_reporting, and the PPL internet site (http://www.pplweb.com/investors/).

Hard copies of the Reports for the Company are provided to Accounting Managers, CFO Directors and Officers, the Legal department, the Treasurer's department, the Rates department and other interested parties based on distribution lists maintained by Financial Reporting and the Legal department.

Reports Generated and Recipients:

- Disclosure responsibilities matrix that outlines by report section the Financial Reporting personnel responsible for preparation, subject matter expert(s), and management personnel responsible for reviewing and signing off on the disclosures.
    - Proof of review by the CFO and CEO is maintained by Financial Reporting and the Legal department in the form of the signature pages included in the Reports and certifications, including backup certifications.
    - Proof of review by the GFOC is maintained by the Legal department in the form of the certifications and the GFOC meeting minutes.
    - Disclosure Checklist provided to E&Y

Timeline schedule designating the anticipated timetable for various steps in drafting and reviewing the relevant disclosure document.

359 - Financial Statement Disclosures and Filing Requirements

Additional Controls or Responsibility Provided by Other Procedures:

- Adherence to GAAP and Regulations as set forth in accounting policy and procedure 962 - Compliance with GAAP and Regulations.
- Internal Controls over financial reporting documented for all internal control cycles.
- SEC reporting as set forth in accounting policy and procedure 355 - SEC Reporting Requirements.

Regulatory/Contractual Requirements:

- The annual Reports are required by Orders of the Kentucky Public Service Commission and the Virginia State Corporation Commission.
- Annual Reports are required due to debt covenants with the Company's lenders and commitments made to Big Rivers (LKE only).

Reference:

Accounting policy and procedure *962 - Compliance with GAAP and Regulations*

Accounting policy and procedure *354 - Materiality Policy*

Accounting policy and procedure *355 - SEC Reporting Requirements*

Electronic Evidence Requirements (see PPL Policies directory on the acctrestricted drive)

Corresponding PPL Policy No. and Name:

None

359 - Financial Statement Disclosures and Filing Requirements

Key Contact:

Manager, Financial Reporting

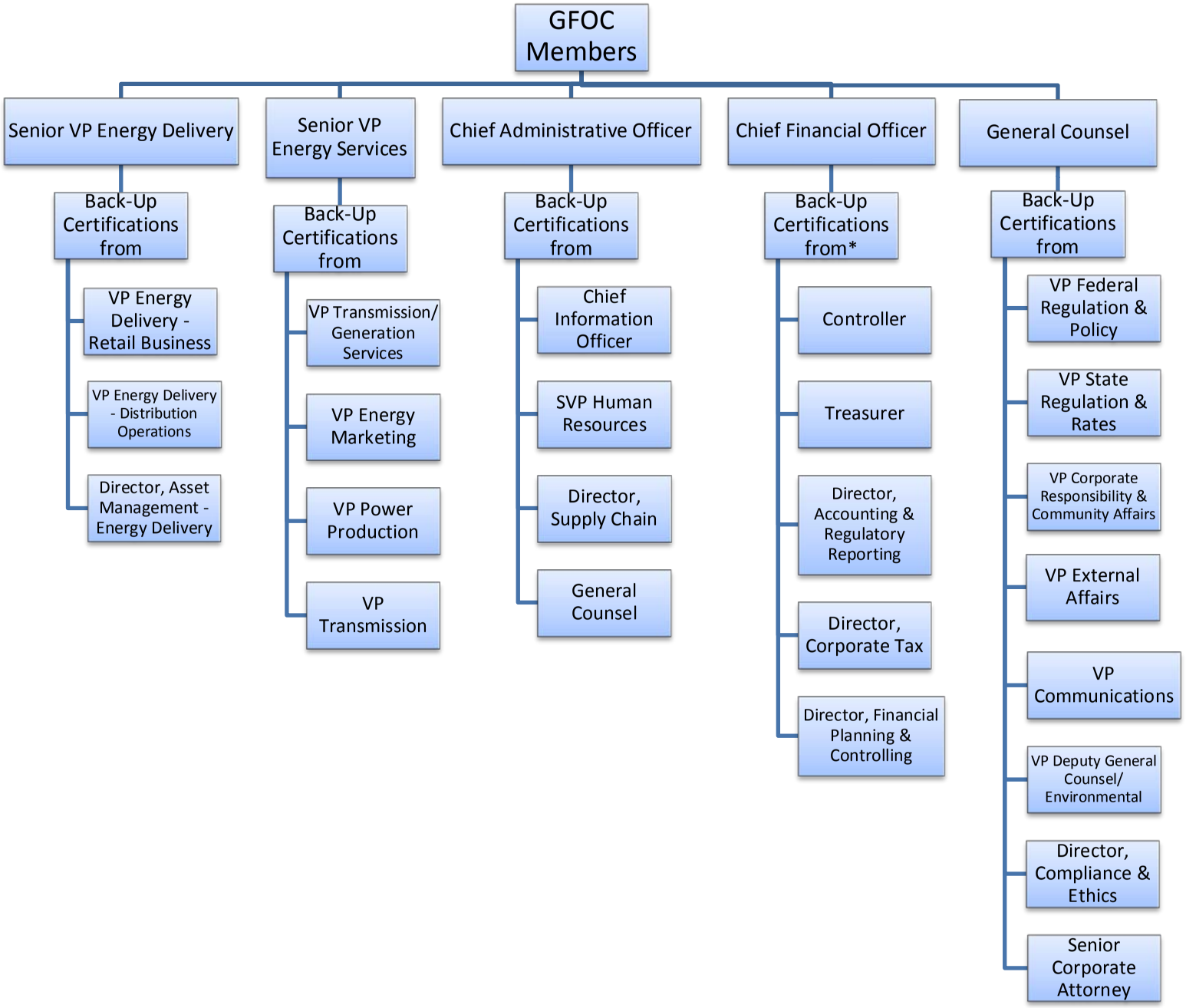
Administrative Responsibility:

Controller

Date Created: 1/3/08

Date Revised: 7/20/10, 3/18/11, 7/05/11, 8/3/11, 6/20/12, 12/18/13

Appendix 1



*These certifications are maintained in a file by the Controller and the support binders held by Financial Reporting.

LG&E and KU Energy LLC Accounting Policy and Procedures

450 – Derivatives and Hedging

Policy:

FASB's codification Topic "Derivatives and Hedging" establishes accounting and reporting standards for derivative instruments, including certain derivative instruments embedded in other contracts, and for hedging activities. It requires that all derivatives that have not qualified for scope exceptions be recognized on the balance sheet at fair value. If certain conditions are met, a derivative may be specifically designated as a cash flow hedge, fair value hedge, or net investment hedge. Currently, LG&E and KU do not elect the use of hedge accounting.

Procedure:

Derivatives that have not qualified for scope exceptions are recognized on the balance sheet at fair value.

Scope:

A derivative instrument is a financial instrument or other contract with all three of the following characteristics:

1. It has (1) one or more **underlyings** and (2) one or more **notional amounts**[1] or payment provisions or both. Those terms determine the amount of the settlement or settlements, and, in some cases, whether or not a settlement is required. An **underlying** is a specified interest rate, security price, commodity price, foreign exchange rate, index of rates, or other variable (including the occurrence or nonoccurrence of a specified event such as a scheduled payment under a contract). A **notional amount** is a number of currency units, shares, megawatts, pounds, or other units specified in a derivative instrument.

2. It requires **no initial net investment** or an initial net investment that is smaller than would be required for other types of contracts that would be expected to have a similar response to changes in market factors.

3. Its **terms require or permit net settlement.** A contract meets the net settlement criteria if its settlement provisions meet one of the following criteria:

    a. Neither party is required to deliver an asset that is associated with the underlying and that has a principal amount, stated amount, face value, number of shares, or other denomination that is equal to the notional amount (or the notional amount plus a premium or minus a discount). For example, most interest rate swaps do not require

[1] Sometimes, other names are used. For example, the notional amount is called a face amount in some contracts.

that either party deliver interest-bearing assets with a principal amount equal to the notional amount of the contract.[2]

b. One of the parties is required to deliver an asset of the type described above in paragraph a., but there is a market mechanism that facilitates net settlement, for example, an exchange that offers a ready opportunity to sell the contract or to enter into an offsetting contract.

c. One of the parties is required to deliver an asset of the type described in paragraph a., but that asset is readily convertible to cash[3] or is itself a derivative instrument. An example of that type of contract is a forward contract that requires delivery of an exchange-traded equity security. Even though the number of shares to be delivered is the same as the notional amount of the contract and the price of the shares is the underlying, an exchange-traded security is readily convertible to cash. Another example is a swaption – an option to require delivery of a swap contract, which is a derivative.

Even though a contract may meet the definition of a derivative, it may be exempt from fair value accounting if the contract is considered a "normal purchase or normal sale." For those transactions that qualify for the normal exception, LG&E/KU records the transactions at the time of delivery (accrual accounting). Guidelines for determining if a contract qualifies for the normal purchases and normal sales exception can be found in the "Qualifying for the Normal Purchases and Normal Sales Exception for Energy Transactions" section.

Additionally, the following contracts are generally not subject to derivative accounting requirements if specified criteria are met:

- Normal purchases and sales (election must be documented)
- Regular-way security trades
- Certain insurance contracts
- Certain financial guarantee contracts

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[2] ASC 815-10-55-9 through 55-18 state that a non-performance penalty provision that requires the defaulting party to compensate the nondefaulting party for any loss incurred but does not allow the defaulting party to receive the effect of favorable price changes (an asymmetrical default provision) does not give a commodity forward contract the characteristic described as net settlement. In contrast, a contract that permits only one party to elect net settlement of the contract (by default or otherwise), and thus participate in either favorable changes only or both favorable and unfavorable price changes in the underlying, meets the derivative characteristic described as net settlement.

[3] FASB Concepts Statement No. 5, Recognition and Measurement in Financial Statements of Business Enterprises, states that assets that are readily convertible to cash "have (i) interchangeable (fungible) units and (ii) quoted prices available in an active market that can rapidly absorb the quantity held by the entity without significantly affecting the price" (paragraph 83(a)). For contracts that involve multiple deliveries of the asset, the phrase "in an active market that can rapidly absorb the quantity held by the entity" should be applied separately to the expected quantity in each delivery.

450 – Derivatives and Hedging

- Certain contracts that are not traded on an exchange, such as a climactic or geological variable or other physical variable
- Derivative instruments that impede sales accounting
- Investments in life insurance
- Certain investment contracts
- Certain loan commitments
- Certain interest-only and principle-only strips
- Certain contracts involving an entity's own equity
- Lease arrangements
- Residual value guarantees
- Registration payment arrangements
- Contracts issued or held by an entity that are both (1) indexed to its own stock and (2) classified in stockholders' equity
- Contracts issued by an entity in connection with stock-based compensation
- Contracts issued by an entity as contingent consideration from a business combination
- Forward contracts that require settlement by an entity delivering cash in exchange for the acquisition of a fixed number of its equity shares

Based on LG&E/KU's assessment, certain commodity contracts do not meet the definition of a derivative because there is no net settlement, as defined in paragraph (c) above. While many physical commodity contracts meet the definition of a derivative because the commodities are considered "readily convertible to cash," the determination of "readily convertible to cash" requires judgment. Markets continually evolve which can increase or decrease a market's liquidity and/or the number of products available. At this time, LG&E/KU does not consider contracts that require physical delivery of coal, renewable energy credits, limestone and uranium to be derivatives, because LG&E/KU does not believe that the contracts meet the net settlement criteria, including "readily convertible to cash". However, the Financial Accounting & Analysis department (FAA) re-assesses these markets at least annually and documents its conclusions. If or when LG&E/KU believes that markets have evolved to the point where the contracts are considered "readily convertible to cash," LG&E/KU would apply ASC 815-10-25-3, which states: If a contract that did not meet the definition of a derivative instrument at acquisition by the entity meets the definition of a derivative instrument after acquisition by the entity, the contract shall be recognized immediately as either an asset or liability with the offsetting entry recorded in earnings. FAA has documented its intent (via memos to file) to elect normal accounting for these commodity contracts should they become derivatives in the future. This election will preclude the need to mark these contracts to fair value in the future as long as they continue to qualify for that exception.

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Embedded Derivatives

An embedded derivative is defined as implicit or explicit terms within a contract that do not in their entirety meet the definition of a derivative and that affect, in a manner similar to a derivative, some or all of the cash flows or the value of other exchanges required by the contract. In certain circumstances embedded derivatives are required to be bifurcated and accounted for separately, in the same manner as free-standing derivatives. Bifurcation is required when all of the following criteria are met:

- The economic characteristics and risks of the embedded derivative are not "clearly and closely related" to the economic characteristics and risks of the host contract.
- The contract that embodies both the embedded derivative and the host contract is not remeasured at fair value under GAAP with changes in fair value reported in current earnings.
- A separate, free-standing instrument with the same terms as the embedded derivative would be a derivative.

FASB has indicated that debt, equity and lease contracts are the most likely contracts to contain embedded derivatives, but they may exist in any contract. Characteristics of potential embedded derivatives are:

- Renewal, extension, cancellation, and prepayment options in debt
- Contracts that can be settled through multiple means (e.g., gross physical shares, net physical shares, or cash)
- Contracts denominated in or referenced to a foreign currency that is not characteristic of either party to the transaction
- Commodity contracts with floor and ceiling prices, which constitute a embedded put and/or call option (collar)
- Investments in convertible, exchangeable, or indexed debt
- If…then provisions, such as:
    - A contract that requires additional payments if a particular index, such as an interest rate, equity or foreign currency index, moves above a predetermined floor or cap
    - A contract for which the cash flows can fluctuate based on the occurrence or nonoccurrence of a specified event, such as a change in control
    - A contract for which cash flows can fluctuate based on a sliding scales or index.

Paragraph 815-15-25-4 states that, if an entity identifies an embedded derivative that must be bifurcated in a financial instrument that is not remeasured at fair value under GAAP, the entity may irrevocably elect to record the entire host contract at fair value. LG&E/KU assesses this option on a facts and circumstances basis.

450 – Derivatives and Hedging

Objective of Procedure:

The objective of this policy is to outline the accounting methodology followed by LG&E and KU to comply with accounting and reporting requirements for derivatives and hedging activities.

General Requirements:

Detailed Procedures Performed:

Although LGE/KU do not currently elect hedge accounting, if they were to do so in the future, they would perform the following:

Hedge Criteria

Hedgable Risks

Hedge accounting, which modifies the default accounting treatment of reflecting changes in fair value in current earnings, may be elected for derivatives that hedge certain risks, upon completion of sufficient documentation and testing to show that the hedge is expected to be highly effective throughout the term of the hedging relationship. The FASB has limited the types of risks that could be designated as being hedged.

For financial instruments, hedge accounting is permitted for hedges of changes in fair value or variability of future cash flows that result from changes in four types of risk:

a. **Market Price Risk**: the risk of overall changes in the fair value or cash flows related to the entire financial asset or liability

b. **Market Interest Rate Risk:** the risk of changes in fair value or cash flows attributable to changes in the benchmark interest rate

c. **Foreign Exchange Risk**: the risk of changes in fair value or cash flows attributable to changes in the related foreign currency exchange rates

d. **Default (Credit) Risk**: the risk of changes in fair value or cash flows attributable to default, changes in the obligor's creditworthiness, and changes in the spread over the benchmark interest rate with respect to the hedged item's credit sector at inception of the hedge.

For non-financial items, only the market price risk of the entire item is a hedgable risk, with one exception. Foreign exchange risk associated with the forecasted purchase or sale of a nonfinancial item is also considered a hedgable risk, as is foreign exchange risk associated with the receivables and payables that may result from such transactions.

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Portfolio Hedging

The accounting standards permit a portfolio of similar assets or a portfolio of similar liabilities (or a specific portion thereof), or a group of individual forecasted transactions to be hedged. If similar assets, similar liabilities, firm commitments, or forecasted transactions are aggregated and hedged as a portfolio, the individual items that make up the portfolio must share the risk exposure for which they are designated as being hedged.

For example, a single derivative of appropriate size could be designated as hedging a given amount of aggregated forecasted transactions such as the following:

- Forecasted sales of a particular product to numerous customers within a specified time period, such as a month, a quarter, or a year
- Forecasted purchases of a particular product from the same or different vendors at different dates within a specified time period
- Forecasted interest payments on several variable-rate debt instruments within a specified time period

However, the transactions in each group must share the same risk exposure for which they are being hedged. In addition, a forecasted purchase and a forecasted sale cannot both be included in the same group of individual transactions, nor can forecasted interest inflows and interest outflows.

Proportionate Hedging

Conversely, proportionate hedging is permitted as long as that designation is done at the inception of the hedge relationship. For example, an entity may elect to use 90% of an instrument (based on its notional) as a hedge against a certain risk. As long as all hedge criteria for a cash flow hedge are met (and assuming perfect effectiveness), 90% of the change in fair value of the derivative would be recorded in OCI, and the remaining 10% would be recorded currently in earnings. The proportion must be expressed as a percentage of the entire derivative so that the profile of risk exposures in the hedging portion of the derivative is the same as that in the entire derivative. Thus, an entity is prohibited from separating a compound derivative into components representing different risks and designating any such component as the hedging instrument. This requirement can make it difficult to achieve the desired accounting when using strip deals, such as calendar or quarterly energy deals.

Derivative Identification/Contract Review

Because of their complexity, it is difficult and inappropriate to make blanket assumptions about the accounting treatment for derivatives. As such, all energy (and energy-related), interest rate, and foreign exchange contracts must be reviewed by accounting personnel to determine the

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applicability of derivative accounting guidance. This may be done while the contract is still in draft form or when deals are entered into under an umbrella master agreement. Additionally, other major contracts that likely contain embedded derivatives (e.g., debt, construction contracts) must also be reviewed**.** As a part of 451 - Contractual Review, all contracts within scope are reviewed by appropriate personnel to ensure contracts are properly evaluated to identify the potential presence of a derivative, an embedded derivative, lease, guarantee or variable interest entity (VIE). Contracts within scope are reviewed at contract execution or following any significant amendment to the contract. The following additional policies are followed for reviewing contracts:

- 454 - Leases
- 1058 - Variable Interest Entities
- 1057 - Guarantees

FAA requires all business lines to maintain a list of all contracts, which will be updated quarterly with terminations, additions, or material modifications to existing contracts. Additionally, the business lines are required to contact the appropriate personnel in FAA to discuss and review any contract terms prior to contract execution in order to determine whether the contract, or any of its components, must be accounted for under derivative accounting guidance. With input from the business lines, FAA will formally document its review.

The Derivative Documentation Flowchart located in Appendix 1 provides general guidance for classifying transactions under derivative accounting standards. Any questions concerning the identification and designation of a contract should be directed to the FAA Department.

The derivatives section of the contract review template is attached as Appendix 2.

Designating a contract as a cash flow hedge, fair value hedge or normal contract is an accounting election. Currently LG&E/KU does not elect hedge accounting, even though the contract may be eligible for hedge accounting.

Hedge Documentation Requirements

The criteria for hedge accounting are very specific. Derivatives that are utilized as hedges must substantially offset the risk associated with the underlying contract or forecasted transaction being hedged and must be specifically designated and documented as a hedge. A hedge must be highly (80% - 125%) effective to qualify for hedge accounting.

When a contract is designated as a hedge, **formal documentation must be completed concurrently,** explaining why the derivative is a hedge and its association with the hedged transaction. Hedge documentation must therefore include, at a minimum, the following criteria:

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1. An identification of the hedging instrument, the hedged item, and nature of the risk that is being hedged.

2. A description of how the hedging instrument's effectiveness in offsetting the exposure to changes in the hedged item's fair value or cash flows that are attributable to the hedged risk will be assessed, both prospectively and retrospectively.

3. A specification of the entity's intent for undertaking the hedge.

4. Evidence that, at the hedge's inception and on an ongoing basis, it is expected that the hedging relationship will be highly effective in achieving offsetting changes in the fair value or cash flows that are attributable to the hedged risk.

5. Formal approvals of non-system-generated hedge documentation by the applicable business line, Trading Controls, and the responsible accounting group.

For energy, interest rate and foreign currency transactions, separate documentation is prepared for each contract. Draft documentation done at the time of contract execution is sufficient, provided that formal, approved documentation is completed within a reasonable time period.

PPL may choose to hedge an exposure at the Corporate level or at an entity different from the entity that has the exposure. A common example is a net investment hedge entered into at the Corporate level, rather than at the lowest dollar-denominated entity that holds the WPD entities. The hedge documentation states that mirror intercompany derivatives are implicit in the transaction. Therefore, PPL "pushes down" the accounting for the net investment hedge to a WPD entity that has dollar-denominated financial statements. Another example is a foreign currency hedge entered into at the Corporate level that hedges an exposure at PPL Generation that must be paid in a currency other than dollars. Again, PPL may push down the accounting for the hedge down to PPL Generation (within PPL Energy Supply).

Initial Designation Responsibilities

Designation of energy activities is to be made by Traders, and designation of financing activities is to be made by Treasury at the time of the trade. Information for energy activities will be entered into the Commodities Trading System (CTS). Spreadsheets and Word documents are used to document the designation of financing activities.

Deal Designation Validation (Energy only)
The Trading Controls department verifies the designation for each forward energy transaction that extends beyond the current month. If there is a question regarding the accounting designation, Trading Controls and FAA will follow the process for dispute resolution (discussed below) to address the issue with Trading personnel.

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During the initial hedge effectiveness testing for energy deals done by the Trading Controls department, a question may arise regarding the accounting classification. Again, if there is a question regarding the accounting designation, Trading Controls and FAA will follow the process for dispute resolution (discussed below) to address the issue with Trading personnel.

Dispute Resolution Process (Energy only)

FAA is responsible for determining the appropriate accounting classification of certain energy transactions which may be in question. During its verification process, Trading Controls may challenge the designation (e.g., economic/non-trading, cash flow hedge, etc.) as documented by the trader. FAA is responsible for resolving the accounting classification disagreements.

Trading Controls informs FAA of any energy designation discrepancies. If the designation can be easily resolved through clarification of accounting rules, and the accounting classification does not need to be changed, the questions are resolved verbally with the Trading Controls department.

More often, however, the question requires discussion with the trader to fully understand the transaction and the reason for the accounting classification choice. The discussion and relevant facts are documented.

When the accounting classification needs to be changed, FAA reviews the original designation (provided by the Trading Controls department) with the Trader, who is then required (by Trading Controls department policy) to update the original designation in CTS.

Qualifying for Cash Flow Hedge – Accounting Treatment

A cash flow hedge is a hedge of an exposure to variability in cash flows that is attributable to a particular risk. That exposure may be associated with an existing recognized asset or liability or a forecasted transaction. In a cash flow hedge, a derivative instrument is marked to its fair value with gains or losses reflected in Other Comprehensive Income (OCI); the gain or loss on the derivative instrument is reclassified from OCI into earnings in the same period as the loss or gain is recognized on the hedged cash flow. However, any ineffectiveness (discussed later) associated with the cash flow hedge will be recorded immediately in current earnings. Hedge effectiveness testing is performed within the Treasury organization at inception and at least quarterly.

Derivative instruments qualify for cash flow hedge accounting if all of the following criteria are met:

a. At inception of the hedge, there is formal documentation of the hedging relationship and the entity's risk management objective and strategy for undertaking the hedge, including:

   - Identification of the hedging instrument

- The hedged transaction (including the date on or period within which the forecasted transaction is expected to occur, the specific nature of the asset or liability involved (if any), and the expected currency amount or quantity of the forecasted transaction.)
- The nature of the risk being hedged
- How the hedging instrument's effectiveness in hedging the exposure to the hedged transaction's variability in cash flows attributable to the hedged risk will be assessed, both prospectively and retrospectively.

The hedged forecasted transaction shall be described with sufficient specificity so that when a transaction occurs, it is clear whether that transaction is or is not the hedged transaction. For energy contracts, LKE defines the hedged item as the first MwHs of generation or load in a month.

b. Both at inception of the hedge and on an ongoing basis (at least quarterly), the hedging relationship is expected to be highly effective in achieving offsetting cash flows attributable to the hedged risk during the term of the hedge.

c. If a written option is designated as hedging the variability in cash flows for a recognized asset or liability, the combination of the hedged item and the written option provides at least as much potential for favorable cash flows as exposure to unfavorable cash flows.

A forecasted transaction is eligible for designation as the hedged item in a cash flow hedge if all the following additional criteria are met:

a. The forecasted transaction is specifically identified as a single transaction or a group of individual transactions. If the hedged transaction is a group of individual transactions, those individual transactions must share the same risk exposure for which they are designated as being hedged. See Portfolio Hedging for additional testing to prove that the group of hedged items share the same risk exposure.
b. The occurrence of the forecasted transaction is probable.

- For energy and energy-related contracts, LKE assesses probability based on documented criteria that are subject to back-testing.
    - Back-testing is performed at least quarterly within the Treasury organization.
- The Company relies on the business plan and subsequent forecasts that document, among other things, its expected financing needs and foreign currency transactions, as well as plan updates provided by senior management.

c. The forecasted transaction is a transaction with a party external to the reporting entity and presents an exposure to variations in cash flows for the hedged risk that could affect reported earnings.

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d. The forecasted transaction is not the acquisition of an asset or incurrence of a liability that will subsequently be remeasured with changes in fair value attributable to the hedged risk reported currently in earnings. If the forecasted transaction relates to a recognized asset or liability, the asset or liability is not remeasured with changes in fair value attributable to the hedged risk reported currently in earnings.

e. If the variable cash flows of the forecasted transaction relate to a debt security that is classified as held-to-maturity, the risk being hedged is the risk of changes in its cash flows attributable to default or changes in the obligor's creditworthiness. For those variable cash flows, the risk being hedged cannot be the risk of changes in its cash flows attributable to changes in market interest rates.

f. The forecasted transaction does not involve a business combination and is not a transaction (such as a forecasted purchase, sale, or dividend) involving (1) a parent company's interests in consolidated subsidiaries, (2) a minority interest in a consolidated subsidiary, (3) an equity-method investment, or (4) an entity's own equity instruments.

g. If the hedged transaction is the forecasted purchase or sale of a **non-financial** asset, the designated risk being hedged is (1) the risk of changes in the functional-currency-equivalent cash flows attributable to changes in the related foreign currency exchange rates or (2) the risk of changes in the cash flows relating to all changes in the purchase price or sales price of the asset (reflecting its actual location if a physical asset), not the risk of changes in the cash flows relating to the purchase or sale of a similar asset in a different location or of a major ingredient.

h. If the hedged transaction is the forecasted purchase or sale of a **financial** asset or liability or the variable cash inflow or outflow of an existing financial asset or liability, the designated risk being hedged is (1) the risk of changes in the cash flows of the entire asset or liability, such as those relating to all changes in the purchase price or sales price (regardless of whether that price and the related cash flows are stated in the entity's functional currency or a foreign currency), (2) the risk of changes in its cash flows attributable to changes in market interest rates, (3) the risk of changes in the functional-currency-equivalent cash flows attributable to changes in the related foreign currency exchange rates , or (4) the risk of changes in its cash flows attributable to default or changes in the obligor's creditworthiness. Two or more of the above risks may be designated simultaneously as being hedged.

All-in-one Hedging:

Under ASC 815-20-25-21 through 25-22, an entity may designate a derivative instrument (which will result in gross settlement) as the hedging instrument in a cash flow hedge, which is referred

to as an "all-in-one" hedge. For example, a forward purchase contract of a commodity (if the purchase contract meets the definition of a derivative) could be designated as the hedging instrument in a cash flow hedge, as well as the forecasted transaction. Contracts which are subject to net settlement (e.g., "bookout") cannot be designated as an "all-in-one" hedge.

Qualifying for Fair Value Hedge Accounting

A fair value hedge represents the hedge of an exposure to changes in the fair value of an asset, liability, or an unrecognized firm commitment that is attributable to a particular risk. In a fair value hedge, a derivative instrument is marked to its fair value currently through earnings, as is an offsetting change to fair value of the hedged item. A hedge that is 100% effective would offset perfectly; otherwise, the ineffectiveness will impact earnings.

Designated derivative instruments qualify for fair value hedge accounting if all of the following criteria are met:

a. At inception of the hedge, there is formal documentation of the hedging relationship and the entity's risk management objective and strategy for undertaking the hedge, including:

   - Identification of the hedging instrument
   - The hedged transaction (including a reasonable method for recognizing in earnings the asset or liability representing the gain or loss on the hedged firm commitment)
   - The nature of the risk being hedged
   - How the hedging instrument's effectiveness in offsetting the exposure to changes in the hedged item's fair value attributable to the hedged risk will be assessed.

b. Both at inception of the hedge and on an ongoing basis (at least quarterly), the hedging relationship is expected to be highly effective in achieving offsetting changes in fair value attributable to the hedge risk during the period that the hedge is designated.

c. If a written option is designated as hedging a recognized asset or liability, the combination of the hedged item and the written option provides at least as much potential for gains as a result of a favorable change in the fair value of the combined instruments as exposure to losses from an unfavorable change in their combined fair value.

An asset or a liability is eligible for designation as a hedged item in a fair value hedge if all of the following criteria are met:

a. The hedged item is specifically identified as either all or a specific portion of a recognized asset or liability or of an unrecognized firm commitment. The hedged item is a single asset or liability (or a specific portion thereof) or is a portfolio of similar assets or a portfolio of similar liabilities (or a specific portion thereof). If similar assets or similar liabilities are aggregated and hedged as a portfolio, the individual assets or individual liabilities must share the risk exposure for which they are designated as

being hedged. The change in fair value attributable to the hedged risk for each individual item in a hedged portfolio must be expected to respond in a generally proportionate manner to the overall change in fair value of the aggregate portfolio attributable to the hedged risk. That is, if the change in fair value of a hedged portfolio attributable to the hedged risk was 10 percent during a reporting period, the change in the fair values attributable to the hedged risk for each item constituting the portfolio should be expected to be within a fairly narrow range, such as 9 percent to 11 percent. In contrast, an expectation that the change in fair value attributable to the hedged risk for individual items in the portfolio would range from 7 percent to 13 percent would be inconsistent with this provision. This provision is referred to as the homogeneous test described in the cash flow hedge sections above. While the technical guidance only requires homogeneous testing for portfolio hedging of fair value hedges, we believe it is industry practice to perform the same homogeneous testing for portfolio hedging of cash flow hedges.

b. The hedged item presents an exposure to changes in fair value attributable to the hedged risk that could affect reported earnings.
c. The hedged item is not (1) an asset or liability that is remeasured with the changes in fair value attributable to the hedged risk reported currently in earnings, (2) an investment accounted for by the equity method, (3) a noncontrolling interest in one or more consolidated subsidiaries, (4) an equity investment in a consolidated subsidiary, (5) a firm commitment either to enter into a business combination or to acquire or dispose of a subsidiary, a noncontrolling interest, or an equity method investee, or (6) an equity instrument issued by the entity and classified in stockholders' equity in the statement of financial position.
d. If the hedged item is all or a portion of a debt security (or a portfolio of similar debt securities) that is classified as held-to-maturity, the designated risk being hedged is the risk of changes in its fair value attributable to credit risk, foreign exchange risk, or both. If the hedged item is an option component of a held-to-maturity security that permits its prepayment, the designated risk being hedged is the risk of changes in the entire fair value of that option component. (The designated hedged risk for a held-to-maturity security may not be the risk of changes in its fair value attributable to interest rate risk. If the hedged item is other than an option component that permits its prepayment, the designated hedged risk also may not be the risk of changes in its overall fair value.)
e. If the hedged item is a nonfinancial asset or liability (other than a recognized loan servicing right or a nonfinancial firm commitment with financial components), the designated risk being hedged is the risk of changes in the fair value of the entire hedged asset or liability (reflecting its actual location if a physical asset). That is, the price risk of a similar asset in a different location or of a major ingredient may not be the hedged risk.
f. If the hedged item is a financial asset or liability, a recognized loan servicing right, or a nonfinancial firm commitment with financial components, the designated risk being

hedged is: (1) the risk of changes in the overall fair value of the entire hedged item, (2) the risk of changes in its fair value attributable to changes in the designated benchmark interest rate, (3) the risk of changes in its fair value attributable to changes in the related foreign currency exchange rates (referred to as foreign exchange risk), or (4) the risk of changes in its fair value attributable to both changes in the obligor's creditworthiness and changes in the spread over the benchmark interest rate with respect to the hedged item's credit sector at inception of the hedge (referred to as credit risk). Two or more of the risks (other than overall fair value) may simultaneously be designated as being hedged.

Fair value hedges are rarely used for energy hedging strategies but are fairly common in those instances when the Company hedges the fair value of its fixed-rate debt by effectively converting it to floating-rate obligations through the use of a fixed-to-float swap.

Tax Hedging Documentation Rules

In addition to applying the proper designations for derivatives and energy contracts for accounting purposes, separate determinations must be made for tax purposes. The Tax department will review certain transactions for appropriate designations. Usually, the Company's federal income tax issues related to its use of derivatives and energy contracts concern whether the gain or loss arising from such contracts will be treated as capital or ordinary. Generally, ordinary gain or loss treatment is preferable because the Internal Revenue Code limits the deductibility of capital losses.

The federal income tax rules allow commodity dealers or traders (determined on a legal entity basis) to elect a mark-to-market regime for all commodity derivatives, notwithstanding how such positions are treated for financial accounting purposes. Such election may allow all gains and losses from commodity dealer or trader's positions to be viewed as ordinary income or loss.

The federal income tax rules also provide that properly identified commodity-based derivatives that manage the price risk of physical transactions on a current or anticipatory basis can qualify as tax hedges. Any gain or loss on contracts entered into as a tax hedge is ordinary. Proper contemporaneous identification of contracts as tax hedges is essential.

Hedge Effectiveness Testing

Derivative accounting may increase volatility in earnings to the extent that hedges do not perfectly offset the underlying risk. Earnings volatility is also increased by the requirement that hedge accounting treatment is permitted only for those hedges that are deemed to be effective (commonly defined as being between 80% and 125%) and only the effective portion of the hedge is recorded in OCI, with the ineffective portion being recorded in earnings. In certain cases, a transaction will lose

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hedge accounting treatment retrospectively as well, and the balance previously recorded in OCI will be reclassified into earnings. This occurs when the forecasted transaction is probable of not occurring.

Ineffectiveness results when the change in the hedging instrument's fair value or cash flows are not completely offset by the change in the hedged item's fair value or cash flows. For a cash flow hedge, the effective portion of the gain or loss is reported in OCI and the ineffective portion (that exceeds the change in the hedged item's fair value) is reported quarterly in earnings. For fair value hedges, changes in the fair value of the derivative and the hedged items are reflected in earnings. Ineffectiveness is recorded to the same line items as the hedged transactions.

The methodology to prospectively and retrospectively assess hedge effectiveness must be documented at the inception of the hedging transaction. Once the hedge relationship is documented and the prospective assessment proven at inception, retrospective hedge effectiveness testing must be performed at least quarterly to determine how effective the hedging relationship actually was in achieving the offset in fair value or forecasted cash flows. The prospective assessment test must also be performed quarterly to demonstrate that the hedge is still expected to be effective going forward. The Treasury organization is responsible for performing these assessments and the responsible accounting groups are responsible to interpret the hedge effectiveness results and record the hedge ineffectiveness journal entries.

Initial Hedge Effectiveness Assessment (Prospective Assessment)

The initial hedge effectiveness assessment is a prospective assessment made prior to initiating a hedge relationship. This analysis shall be able to justify the expectation that the hedge will be highly effective over the period being hedged (the hedged period) in achieving offsetting changes in the cash flows or fair value of the hedged item.

The methods of assessing prospective hedge effectiveness include regression analysis or another statistical analysis approach (such as historical simulation or Monte Carlo simulation). The FASB decided not to include examples of specific effectiveness assessment tests to preserve entities' flexibility. The Company typically elects to use regression for the initial prospective assessment of hedge effectiveness, but any method may be chosen, as long as it is stated in the hedge documentation. In order to conclude that the hedging relationship is expected to be highly effective using a regression analysis, at least 30 data points should be used in the analysis. The R^2 (which can vary between 0 and 1) should be equal to or greater than 0.8, the slope should be between a 0.8 and 1.25, and the *t* and *F* statistics should be evaluated at a 95 percent confidence level in accordance with guidance provided by the SEC staff.

R^2 measures the ability of the independent variable to explain the variation in the dependent variable. The higher the value is, the higher the indication that the independent variable can explain variation in the dependent variable. The slope represents an estimate of the sensitivity to changes in the independent price to changes in the dependent price.

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The *t* and *F* statistics are used to indicate correlation or a linear relationship between independent and dependent variables. A high *t* statistic generally indicates that correlation or a linear relationship exists between the independent and dependent variables. To achieve a 95% confidence level, the significance of *F* should be less than 5%. If the significance of *F* is less than 5% there is less than 5% probability that no linear relationship is present. The initial assessment need not be performed for each and every hedge but only when a new hedge strategy is proposed. However, the data used in the regression shall be updated at least on a quarterly basis (as new hedges are entered into). In addition, the initial assessment of effectiveness for a particular hedge strategy shall be evaluated if the ongoing assessment for a particular relationship, as discussed below, repeatedly indicates an ineffective hedge.

Hedges must pass volumetric tests that are used to assess that the forecasted transaction is probable of occurring.

Special situations: Short-cut method/Critical terms match
Shortcut: An assumption of no ineffectiveness is especially important in a hedging relationship involving an interest-bearing financial instrument and an interest rate swap, because it significantly simplifies the computations necessary to make the accounting entries (referred to as the shortcut method). An entity may assume no ineffectiveness in a hedging relationship of interest rate risk involving a recognized interest-bearing asset or liability and an interest rate swap. ASC 815-20-25-104 through 25-106 detail the criteria that must be met to apply the shortcut method. It is common that the fair value hedges of the Company's debt instruments qualify for the short-cut method.

Critical terms match: ASC 815-20-35-9 through 35-13 allow for a simplified approach to assessing and measuring ineffectiveness of cash flow hedges if, at inception, the critical terms of the hedging instrument and the hedged forecasted transaction are the same. If so, the entity can conclude that changes in cash flows attributable to the risk being hedged are expected to be completely offset by the hedging derivative. Therefore, subsequent assessments can be performed by verifying and documenting whether the critical terms of the hedging instrument and the forecasted transaction have changed during the period in review. Because the assessment of hedge effectiveness in a cash flow hedge involves assessing the likelihood of the counterparty's compliance with the contractual terms of the derivative instrument designated as the hedging instrument, the entity must also assess whether there have been adverse developments regarding the risk of counterparty default.

If there are no changes in the critical terms and it is still probable that the counterparty will not default, the entity may conclude that there is no ineffectiveness to be recorded. In that case, the change in fair value of the derivative instrument can be viewed as a proxy for the present value of the change in cash flows attributable to the risk being hedged. However, the entity must measure the amount of ineffectiveness that must be recorded currently in earnings if any of the following conditions exist:

- The critical terms of the hedging instrument or the hedged forecasted transaction have changed.

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- There have been adverse developments regarding the risk of counterparty default.

In addition, the entity must then assess whether the hedging relationship is expected to continue to be highly effective.

The Company will document that critical terms match for energy deals with identical volumes, delivery points and dates, and for interest rate swaps that match expected debt issuances.

- Treasury formally documents each quarter its assertion that the use of critical terms match as the assessment of hedge effectiveness continues to be appropriate. If terms have changed, FAA will request that the Treasury department perform hedge effectiveness testing for the changed transactions. This generally occurs when the issuance date and/or benchmark interest rate for the forecasted debt changes.
- For energy deals, the only variable that could change is the volume of the hedged item, and these deals are included in the overall volumetric tests that Trading Controls performs. Additionally, Trading Controls will formally document each quarter its assertion that the critical terms still match.
- All blanket hedge documentation documents the need for the Treasury organization to notify the appropriate accounting group if there has been a significant adverse development in any counterparty's creditworthiness. This is implicitly corroborated through the magnitude of the credit valuation adjustment.

Special situations: Net Investment Hedges

Per ASC 815-35-35-16 through 35-17, if the notional amount of the derivative designated as a net investment hedge equals the portion of the net investment designated as being hedged and the derivative's underlying relates solely to the foreign exchange rate between the functional currency of the hedged net investment and the investor's functional currency, all changes in fair value of the derivative should be reported in the same manner as a foreign currency translation adjustment (that is, reported in the cumulative translation adjustment section of OCI). In that case, no hedge ineffectiveness would be recognized in earnings (including the time value component of purchased options or the interest accrual/periodic cash settlement components of qualifying receive-floating-rate, pay-floating-rate and receive-fixed-rate, pay-fixed-rate cross-currency interest rate swaps). The Company documents this practice in its hedge documentation to satisfy both the prospective and retrospective testing.

On-Going Hedge Effectiveness Testing (Prospective and Retrospective Assessments)

The Treasury organization performs dollar offset, regression and volumetric testing for cash flow hedge and fair value hedge positions. The specific testing requirements for each hedging relationship are detailed in the respective hedge documentation.

Price correlation testing is done for all energy hedge transactions. When no forward curve is available, a model is used to determine a curve based on the nearest liquid trading point.

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Volumetric testing is done for transactions based on comparing the monthly hedge position volumes to the monthly anticipated volume requirements.

Interest rate and foreign currency hedges generally qualify for the "short-cut method" or the "critical terms match method," which are discussed in Special Situations: Shortcut method/Critical terms match. When the Company can no longer use critical terms match (generally because Treasury changes its expectation of the date it will issue debt and/or the benchmark interest rate to be hedged) as its hedge effectiveness assessment, the Company assesses hedge effectiveness via the hypothetical-derivative method, discussed in ASC 815-30-35-25 through 35-30.

Measuring hedge ineffectiveness: The only appropriate method for calculating the amount of ineffectiveness that is recorded in earnings is the dollar offset method. This method compares the amount of the dollar change in fair value or cash flows of the derivative with the amount of the dollar change in fair value or cash flows of the hedged item over the assessment period. In those cases where the Company uses the dollar offset method for its retrospective assessment and regression analysis for its prospective assessment, ASC 815-20-55-68 through 55-69 is followed to compute the amount of quarterly ineffectiveness. A hedge transaction that fails the dollar offset test but passes the regression test will lose hedge accounting for the quarter being assessed, but will not be de-designated as a hedge since the prospective assessment passes. In this instance, the entire change in fair value of the derivative for the quarter being assessed will be recorded in earnings, as well as any ineffectiveness computed as of the last time the dollar offset test passed.

Special Situation: Counterparty Credit Risk

ASC 815-20-35-14 through 35-18 require entities to assess the possibility of whether a counterparty will default by failing to make any contractually required payments to the entity. The assessment should include the effect of any related collateralization or financial guarantees. Although a change in a counterparty's creditworthiness would not necessarily indicate the counterparty would default, such a change must warrant further evaluation. If the likelihood that the counterparty will not default ceases to be probable, an entity would be unable to conclude that the hedging relationship in a cash flow hedge is expected to be highly effective. (The Treasury organization is responsible for informing FAA of any significant change in a counterparty's creditworthiness, per standard hedge documentation.) In contrast, a change in the creditworthiness of a counterparty in a fair value hedge would have an immediate impact because the change in the creditworthiness would affect the change in the derivative's fair value, which would immediately affect both the assessment of whether the relationship qualifies for hedge accounting and the amount of ineffectiveness to be recognized.

However, under fair value accounting guidance, nonperformance risk (including the counterparty's credit risk and the entity's own credit risk) may be calculated on a counterparty portfolio level (unit of valuation), if the contracts are subject to master netting arrangements (e.g., ISDA, EEI, NAESB).

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Conversely, derivative accounting rules are applied at transaction level (unit of account). The difference between the unit of valuation and the unit of account had raised questions regarding (1) whether credit risk must be considered in assessments of hedge effectiveness and, if so, whether a qualitative approach is permitted and (2) how and whether allocations from the counterparty portfolio to the individual derivatives should be performed.

The accounting guidance provides an explicit accommodation for credit risk in cash flow hedging relationships, and for calculations performed under methodologies most commonly used, credit risk does not impact the dollar amount of ineffectiveness recognized in earnings or the assessments of effectiveness. The three methodologies used for assessing effectiveness under a cash flow hedge, which are discussed in ASC 815-30-35-10 through 35-32, are:

- Method 1: Change in variable cash flows (commonly used; credit risk is not assessed)
- Method 2: Hypothetical derivative (most commonly used, credit risk is qualitatively assessed)
- Method 3: Change in fair value (not commonly used; would result in ineffectiveness from credit risk)

For fair value hedging relationships (excluding those accounted for under the short-cut method), the fair value of the derivative must include an adjustment for credit risk, whereas the assessment of the hedged item for hedges of the benchmark interest rate (the Company's most common strategy when using fair value hedges) is not impacted by credit risk. In April 2008, the SEC provided guidance that a qualitative analysis may be performed for non-shortcut fair value hedges in which the entity determines that changes in fair value attributable to credit risk would not affect whether the hedge is considered highly effective. Therefore, the Company is permitted to exclude the credit valuation adjustment calculated on a counterparty portfolio from the quarterly quantitative assessments, provided that the Company documents qualitatively that credit risk would not cause the hedging relationship to fail.

Derivative Classifications

Qualifying for the Normal Purchase and Normal Sales (NPNS) Exception for Energy Transactions

Contracts that provide for the purchase or sale of nonfinancial instruments in quantities expected to be used or sold by the entity over a reasonable period in the normal course of business are not subject to

derivative accounting requirements. Transactions that qualify for the NPNS exception receive accrual accounting treatment at the time of delivery. [See Appendix 1.]

The following guidance should be considered in determining whether a specific type of contract qualifies for the NPNS exception (from ASC 815-10-15-22 through 15-51).

(1) *Forward contracts (non-option-based contracts).* Forward contracts are eligible to qualify for the NPNS exception if it is probable at inception and throughout the term of the individual contract that the contract will not settle net and will result in physical delivery. Therefore, forward contracts that contain net settlement provisions under the contract terms[4] or through a market mechanism will rarely qualify for the NPNS exception.

(2) *Freestanding option contracts.* Option contracts that would require delivery of the related asset at an established price under the contract only if exercised are not eligible to qualify for the normal purchases and normal sales exception, except as indicated in (4) below.

(3) *Forward contracts that contain optionality features.* Forward contracts that contain optionality features that do not modify the quantity of the asset to be delivered under the contract are eligible to qualify for the normal purchases and normal sales exception. Except for power purchase or sales agreements addressed in (4), below, if an option component permits modification of the quantity of the assets to be delivered, the contract is not eligible for the NPNS exception, unless the option component permits the holder only to purchase or sell additional quantities at the market price at the date of delivery. In order for forward contracts that contain optionality features to qualify for the NPNS exception, the criteria discussed in (1) must be met.

(4) *Power purchase or sales agreements.* Notwithstanding the criteria in (1) and (3), a power purchase or sales agreement (whether a forward contract, option contract, or a combination of both) that is a capacity contract also qualifies for the NPNS exception if it meets the criteria below.

Criteria applicable for <u>both parties</u> to the contract:

1. The terms of the contract require physical delivery of electricity. That is, the contract does not permit net settlement provisions, as described in ASC 815-10-15-100 through 15-109 under the contract terms or through a market mechanism settlement. For an option contract, physical delivery is required if the option contract is exercised.

2. The power purchase or sales agreement (whether a forward contract, an option contract, or a combination of both) is a capacity contract. Differentiating between an

[4] Neither party is required to deliver an asset that is associated with the underlying and that has a principal amount, stated amount, face value, number of shares, or other denomination that is equal to the notional amount (or the notional amount plus a premium or minus a discount). For example, most interest rate swaps do not require that either party deliver interest-bearing assets with a principal amount equal to the notional amount of the contract.

option contract that is a capacity contract and a traditional option contract (that is, a financial option on electricity) is a matter of judgment that depends on the facts and circumstances. For power purchase or sale agreements that contain option features, the characteristics of an option contract that is a capacity contract and a traditional option contract, which are set forth in Paragraph 815-10-55-31 [see Appendix 1], should be considered in that evaluation; however, other characteristics not listed may also be relevant to that evaluation.

- ASC 815-10-55-31 defines a capacity contract as follows:

> "An agreement by an owner of capacity to sell the right to that capacity to another party so that it can satisfy its obligations. For example, in the electric industry, capacity (sometimes referred to as installed capacity) is the capability to deliver electric power to the electric transmission system of an operating control area. A control area is a portion of the electric grid that schedules, dispatches, and controls generating resources to serve load (ultimate users of electricity) and coordinates scheduling of the flow of electric power over the transmission system to neighboring control areas. A control area requires entities that serve load within the control area to demonstrate ownership or contractual rights to capacity sufficient to serve that load at the time of peak demand and to provide a reserve margin to protect the integrity of the system against potential generating unit outages in the control area."

Criteria applicable for the seller of electricity

3. The electricity that would be deliverable under the contract involves quantities that are expected to be sold by the reporting entity in the normal course of business.

Criteria applicable to the buyer of electricity:

4. The electricity that would be deliverable under the contract involves quantities that are expected to be used or sold by the reporting entity in the normal course of business.

5. The buyer of the electricity under the power purchase or sales agreement is an entity that is engaged in selling electricity to retail or wholesale customers that is statutorily or otherwise contractually obligated to maintain sufficient capacity to meet electricity needs of its customer base.

6. The contracts are entered into to meet the buyer's obligation to maintain a sufficient capacity, including a reasonable reserve margin established by or based upon a

regulatory commission, local standards, regional reliability councils, or regional transmission organizations.

Additionally, certain contracts that meet the definition of a derivative in their entirety and may otherwise qualify for the NPNS exception have a price adjustment feature the underlying of which is based on the fair value of an asset that is different from the asset to be delivered in the contract. In other cases, the underlying of the price adjustment feature is based on an index or other variable that is not related to the asset to be delivered under the contract. ASC 815-10-15-30 through 15-34 provide guidance about when the price adjustment for an underlying would not be considered clearly and closely related to the asset being delivered, which would preclude the NPNS exception:

- The underlying is extraneous (that is, irrelevant and not pertinent) to both the changes in the cost and the changes in the fair value of the asset being sold or purchased, including being extraneous to an ingredient or direct factor in the customary or specific production of that asset.

- If the underlying is not extraneous as discussed in (1) above, the magnitude and direction of the impact of the price adjustment is not consistent with the relevancy of the underlying. That is, the magnitude of the price adjustment based on the underlying is significantly disproportionate to the impact of the underlying on the fair value or cost of the asset being purchased or sold (or of an ingredient or direct factor, as appropriate).

- The underlying is a currency exchange rate involving a foreign currency that meets none of the criteria in Paragraph 815-15-15-10(b) for that reporting entity

LG&E/KU policies to comply with this guidance follow:

- Forward physical contracts (non-option-based contracts) that are subject to unplanned netting (that is, subject to possibly being booked out) are **not** eligible to qualify for the NPNS exception unless the contract explicitly includes the associated capacity, or unless the contract's delivery point is a non-liquid point, where delivery is highly probable. If not eligible for NPNS, these transactions may be eligible for cash flow hedge accounting. (See "Qualifying for Cash Flow Hedge Accounting.")

- Forward option contracts that would require delivery of the related asset at an established price under the contract only if exercised are **not** eligible to qualify for the NPNS exception, unless they meet the definition of a capacity contract. (For example, plant-specific tolling arrangements may qualify for the normal exception.) Again, if not eligible for NPNS, these transactions may be eligible for cash flow hedge accounting.

- Forward contracts that contain optionality features that do not modify the quantity of the asset to be delivered are eligible for the normal purchases and normal sales exception. If an

option component permits modification of the quantity of the assets to be delivered (as in the case of a requirements contract), the contract is **not** eligible for the normal purchase and normal sales exception, unless it is probable that the contract will result in physical delivery, and if the option component permits the holder only to purchase additional quantities at the market price at the date of delivery.

- Power purchase or sales agreements (whether a forward contract, option contract, or a combination of both) that is a **capacity contract** (see definition above) may qualify for the normal purchases and normal sales exception if it meets certain criteria.

- Contracts that contain more than one underlying are evaluated to ensure that all underlyings are relevant to the contract or are immaterial to the overall contract. An example of an immaterial underlying could be the escalation of variable operation and maintenance costs at CPI when the primary underlying is the price of gas in a financial tolling arrangement.

The following transactions for LG&E/KU fall under the NPNS exclusion:

- Ohio Valley Electric Cooperative (OVEC) Surplus [CTS transaction ids #96002766 (LG&E), 98029245 (KU)]. These transactions represent our ownership interests in OVEC generation via our electric bilateral capacity purchase agreements. The amount of generation we receive on these contracts is based on the ownership percentages of LG&E and KU (5.63% and 2.5% respectively) and the availability of the OVEC units. These are physical purchases of electricity used to serve native load requirements in the ordinary course of business and therefore fall under the normal purchase normal sales exemption.

- Trimble County Allotment to IMEA and IMPA based on ownership percentage of approximately 12.5%, respectively. These deals simply track the ownership percentage allotment of generated power to IMEA and IMPA from the Trimble County facility. These "transactions" are scheduling mechanisms and not real transactions.

- Flows without Costs – [CTS transaction id# 98030785 (KU), 98030820 (LG&E) or any Midwest ISO revenue deals]. These deals are only used as a balancing mechanism for transmission losses after-the-fact. These transactions are not actual transactions subject to ASC 815 (formerly SFAS 133).

Other transactions in CTS are excluded from MTM treatment due to the following:

1. Certain transactions are excluded:
    - Sales to ultimate customers (physical transactions) because these transactions are considered normal sales
    - Deals to track capacity agreements for reserve margin purchases

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- Physical deals to supply municipals
- Deals that have no notional amount (no minimum quantity)

2. Internal transactions between LG&E and KU are excluded since they are physical delivery transactions and therefore are normal sales and purchases.

3. Transmission deals do not meet the definition of a derivative because of limited and illiquid markets which fail the net settlement provision.

The primary transactions marked to market for LG&E/KU are as follows:

- All indexed capacity deals (sales & purchases) unless purchases for reserve margin.
- Financial swaps with a broker

Other important considerations and processes:

- Once MTM transactions are identified, credit reserves are established.
- The Energy Management System (EMS) is used to determine how load was served and from what meter point off-system sales and purchases were delivered.
- The After-the-Fact Billing (AFB) process is an economic dispatch method required by the Kentucky Public Service Commission and does not affect how off-system sales and purchases will be treated for ASC 815 (formerly SFAS 133).

Transaction Accounting

Cash flow hedges are marked to fair value with the effective portion reflected in OCI, and the ineffective portion (if any) reflected currently in earnings in the following income statement line items:

- For energy and energy-related transactions: "–Operating revenues" "
- For interest rate derivatives: "Interest Expense"
- For foreign currency derivatives: "Other Income and Deductions"

Amounts in OCI are reclassified into earnings in the same period as the hedged forecasted transaction impacts earnings and on the same line item as the hedged item. The line items used are:

- For energy and energy-related transactions: "–Operating revenues"
- For interest rate derivatives: "Interest Expense"
- For foreign currency derivatives: "Other Income and Deductions"

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Cash flow hedge accounting will be discontinued prospectively if any one of the following occurs:

- Any criteria qualifying the transaction as a cash flow hedge is no longer met.
- The derivative expires or is sold, terminated, or exercised.
- The designation of the cash flow hedge is removed voluntarily.

For discontinued hedges, the net gain or loss shall remain in OCI and be reclassified into earnings as specified above, unless it is probable that the forecasted transaction will not occur by the end of the originally specified time period or within an additional two-month period of time thereafter. If it is probable that the forecasted transaction will not occur, all amounts will be reclassified into earnings at the time the hedge is discontinued.

De-designated Cash Flow Hedges
The Company may enter into an offsetting position to "lock in" a margin on another forward position that was originally designated as a cash flow hedge. For example, the Company may enter into a forward purchase that offsets a previous forward sale of expected generation. Both transactions will be classified as de-designated (matched) cash flow hedges. This practice removes the cash flow hedge designation on the original trade.
If a cash flow hedge is discontinued because it is probable that the original forecasted transaction (in this example the forward sale of generation) will not occur, the net derivative gain or loss in OCI shall immediately be reclassified into earnings. We have interpreted this guidance to mean that it must be 80% probable that the forecasted transaction will NOT occur. Therefore, the forecasted transaction only needs to be 20% probable at the time of de-designation for the balances to remain in OCI at the time of de-designation.
The Treasury organization will perform a dollar offset test on the original deal as of the date of de-designation. Based on the calculation, the **effective** portion of the original deal will be deferred in OCI. The amount in OCI will be reclassified to earnings as the deal goes to delivery. The ineffective portion of the deal will be reclassified to earnings immediately.

Deferred taxes

At any given time, OCI reflects unrealized gains and losses from active or de-designated cash flow hedges and realized gains and losses from settled or de-designated cash flow hedges. Under FASB's ASC 740, "Income Taxes," OCI must be recorded net of taxes, and the deferred taxes must be classified as "current or noncurrent based on the classification of the related asset or liability for financial reporting. A deferred tax liability or asset that is not related to an asset or liability for financial reporting, including deferred tax assets related to carryforwards, shall be classified according to the expected reversal date of the temporary difference." As such, the Company records the unrealized and realized gains and losses in OCI as short-term or long-term, depending on when the

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amounts will be reclassified to earnings, so that the Tax Department can accurately calculate and classify the deferred taxes associated with OCI.

Fair Value Hedge Accounting

The gain or loss on the hedging instrument (the fair value hedge) that results from recording the derivative at fair value is recognized currently in earnings on the Statement of Income. The gain or loss on the hedged item is recorded as an adjustment to the carrying amount of the hedged item and recognized currently in earnings on the Statement of Income. Depending on the hedged item, the line items that would be impacted on the Statement of Income are "Operating revenues" and "Interest Expense." The realized cash settlements will be recognized in "Utility revenues" and "Interest Expense."

If the fair value hedge is fully effective, the gain or loss on the hedging instrument, adjusted for the component, if any, of that gain or loss that is excluded from the assessment of effectiveness under the entity's defined risk management strategy for that particular hedging relationship, would exactly offset the loss or gain on the hedged item attributable to the hedged risk. Any difference that may arise is hedge ineffectiveness, which consequently is recognized currently in earnings.

Economic Activity

When describing ongoing earnings in our press releases and analysts calls, the Company excludes the unrealized gains and losses ("Carve-out") related to economic hedging transactions which either do not qualify or were not designated as accounting hedges. The rationale behind excluding unrealized earnings for these transactions was that they were entered into for hedging purposes and were probable of going to delivery or settlement. Accordingly, the interim earnings volatility could and should be ignored as the ultimate earnings impact of these transactions will be based on the pricing terms of the contracts (plus/minus any basis that was not hedged). Even though these deals did not qualify for hedge accounting or hedge accounting was not elected, accrual treatment is a more fair interim and ultimate representation for these transactions than speculative (or trading) accounting treatment. The four broad categories of energy risk management activities that may qualify as non-trading, economic activity are:

- Contracts that do not qualify for hedge accounting, such as reasonably effective hedges, hedge ineffectiveness and spark spread trades.
- Contracts that qualify for hedge accounting, but hedge accounting has not been elected (undesignated hedges), such as certain load-following obligations and retail gas activities.
- Asset-backed strategies which optimize the option value of the Company's portfolio of plants.
- Strategies to facilitate non-trading realized accounting classifications.

The designation of energy transactions as non-trading, economic activity impacts the classification of individual line items on the financial statements. Transactions that are classified as non-trading, economic activity are recorded in "Operating revenues".

Realized vs. Unrealized Accounting & Reporting
As speculative and economic transactions are realized on the income statement, they should be recognized on the same major income statement line item as the unrealized activity related to those transactions was recorded.

Valuation Issues

Definition of Fair Value

Fair value, as defined in ASC 820-10-20, is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Within this definition are fair value measurement concepts including: a) exit price (an entry or settlement price does not necessarily equate to fair value), b) highest and best use, c) principal or most advantageous market and d) non-performance risk (e.g., credit risk) for an entity's assets as well as its own liabilities.

The discussion about the definition of fair value (and its application in the fair value framework) provides clarity on a number of key points, including:

- Fair value is the price to sell an asset or transfer a liability and, therefore, represents an exit price, not an entry or settlement price.

- The exit price for an asset or liability is conceptually different from its transaction price (an entry price). While exit and entry price may be identical in many situations, the transaction price is no longer presumed to represent the fair value of an asset or liability on its initial recognition. A key assumption is that credit risk is assumed to continue after the theoretical sale or transfer; as such, the credit risk associated with both assets and liabilities must be considered in the fair value measurement.

- The exit price for an asset or liability is also conceptually different from a settlement price. Again, a key assumption is that credit risk is assumed to continue after the theoretical sale or transfer. Additionally, settlement results in changes in the timing of the cash flows, which necessitates a consideration of the cost of carry. For example, valuation techniques require that expected cash flows be discounted at a risk-free rate, but when a settlement value is calculated, prudent business practice requires the consideration of a company's average financing costs (WACC, or weighted average cost of capital). As such, settlement values will rarely equal the theoretical fair value. A significant difference between fair value and settlement value should be analyzed to ensure that the inputs to the fair value measurements are consistent with the inputs a market participant would use.

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- Fair value is the exit price in the principal market (or, if lacking a principal market, the most advantageous market) in which the reporting entity would transact. However, the price in the exit market should not be adjusted for transaction costs.

- Fair value is a market-based measurement, not an entity-specific measurement, and, as such, is determined based on the assumptions that market participants would use in pricing the asset or liability.

- The exit price objective of a fair value measurement applies regardless of the reporting entity's intent and/or ability to sell the asset or transfer the liability at the measurement date.

- A fair value measurement contemplates the sale of an asset or transfer of a liability, not a transaction to offset the risks associated with an asset or liability.

- The transaction to sell the asset or transfer the liability is a hypothetical transaction as of the measurement date and assumes an appropriate period of exposure to the market, such that the transaction is considered orderly.

- The measurement of fair value gives the highest priority to quoted prices (unadjusted) in active markets for identical assets or liabilities and the lowest priority to unobservable inputs.

- If a fair value measurement is based on bid/ask prices, the price within the bid/ask spread that is most representative of fair value should used. However, entities are not precluded from using mid-market pricing or other pricing conventions as a practical expedient for fair value measurements.

Fair Value Hierarchy

Each derivative (and other instruments recognized at fair value on the balance sheet) must be classified within one of three levels in the fair value hierarchy for disclosures purposes. The measurement of fair value gives the highest priority to quoted prices (unadjusted) in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). Quoted prices for similar assets or liabilities in active markets or for identical or similar assets or liabilities that are not active are considered Level 2. The level in the fair value hierarchy within the fair value measurement in its entirety falls shall be determined based on the lowest level input that is significant to the fair value measurement in its entirety. Assessing the significance of a particular input to the fair value measurement in its entirety requires judgment, considering factors specific to the asset or liability.

The following represents a general view on a hierarchy of valuation data and information:

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- Level 1: Quoted market prices in active reference markets for identical assets or liabilities.
- Level 2: Observable inputs other than quoted prices in active markets for identical assets and liabilities.
- Level 3: Unobservable inputs.

Valuation – General

All derivative instruments not designated and qualifying for the NPNS exception shall be recorded on the balance sheet at their fair value at each reporting period. All transactions shall be valued using appropriate valuation techniques and inputs.

Valuation techniques consistent with the market approach, income approach, and/or cost approach shall be used to measure fair value. Key aspects of those approaches are:

- **Market approach**: The market approach uses prices and other relevant information generated by market transactions involving identical or comparable assets or liabilities.
- **Income approach:** The income approach uses valuation techniques to convert future amounts (for example, cash flows or earnings) to a single present amount (discounted). The measurement is based on the value indicated by current market expectations about those future amounts.
- **Cost approach:** The cost approach is based on the amount that currently would be required to replace the service capacity of an asset (often referred to as current replacement cost). This valuation technique is not appropriate for the valuation of derivatives.

In some cases, a single valuation technique will be appropriate; in other cases, multiple valuation techniques may be appropriate. If multiple valuation techniques are used to measure fair value, the results (respective indications of fair value) shall be evaluated and weighted, as appropriate, considering the reasonableness of the range indicated by those results. A fair value measurement is the point within that range that is most representative of fair value in the circumstances.

Valuation techniques used to measure fair value must be consistently applied. However, a change in a valuation technique or its application (for example, a change in its weighting when multiple valuation techniques are used) is appropriate if the change results in a measurement that is equally or more representative of fair value in the circumstances. That might be the case if, for example, new markets develop, new information becomes available, information previously used is no longer available, or valuation techniques improve. A change in valuation technique does not require entities to restate or retrospectively adjusting amounts reported in financial statements of prior periods or by reporting pro forma amounts for prior periods.

Inputs refer broadly to the assumptions that market participants would use in pricing the asset or liability, including assumptions about risk, for example, the risk inherent in a particular valuation

technique used to measure fair value (such as a pricing model) and/or the risk inherent in the inputs to the valuation technique. Inputs may be observable or unobservable:

- Observable inputs are inputs that reflect the assumptions market participants would use in pricing the asset or liability developed based on market data obtained from sources independent of the reporting entity.
- Unobservable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available in the circumstances. Valuation techniques used to measure fair value must maximize the use of observable inputs and minimize the use of unobservable inputs.

If no active trading market exists for a derivative or a derivative's duration, fair value must be calculated using internally developed valuation techniques or models. Key components used in these valuation techniques include price curves, creditworthiness, volatility, correlation, and tenor. There may be observable market data for certain components and unobservable data for other components, the combination of which measures the fair value of the derivative. These relationships shall be routinely re-evaluated based on available market data, and changes in price relationships shall be reflected in price curves prospectively.

Valuation – Commodity Derivatives

The fair value of a commodity derivative is calculated by evaluating the mark-to-market value, adjusted for other factors, such as credit risk, liquidity risk and modeling risk.

Mark-to-Market Value: Commodity derivatives are currently valued, almost exclusively, in CTS. LKE currently does not transact in exchange-traded gas futures and options that settle each day through margin accounts. If LKE enters such transactions in the future, they would be valued using the market techniques (and classified as Level 1). All of the contracts LKE currently enters into are valued using the income technique.

Pricing inputs come from a variety of sources: NYMEX, GlobalView, InterContinental Exchange and broker quotes. The market price curve is generally the most significant component affecting the ultimate fair value for a contract subject to fair value accounting.

The price curves are updated daily by Trading Controls. Quarterly, Trading Controls validates the prices by getting quotes from an independent pricing source to ensure the reasonableness of the forward price curves. LKE classifies these price points as Level 2. The discount rates used in valuation are the data points in the LIBOR curve (up through one year) and the US Treasury yield curve (beyond one year), and are considered Level 2.

A contract is classified as Level 3 if at least 20% of its value was derived from Level 3 inputs.

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Credit valuation adjustments: Valuing the credit risk in a derivative contract is particularly complex for three main reasons:

- It is unknown whether the contract will be in an asset position or liability position at the time of default (which requires entities to consider both the counterparty's and its own creditworthiness at each valuation date).
- It is unknown what the value of the contract will be at the time of default.
- Entities rarely sell/transfer contracts but enter into offsetting positions instead – at prices that do not incorporate credit risk. Credit risk is managed through credit limits and collateral.

Additional complexities include:

- Unlike interest rate information (e.g., interest rate curves and volatilities), which applies universally to all entities and is widely available, credit risk information is unique and entity-specific. Credit default swaps and quoted bond spreads can provide an indication of the credit risk that market participants perceive about an entity. However, this information is often not available for all counterparties and/or durations, and developing the data required may be more of an art than a science. For example, entities could start by considering borrowing spreads on currently outstanding debt, and then adjust those spreads for factors such as changes in general market conditions, changes in credit sector spreads, changes in entity-specific financial condition (deterioration/improvement), changes in the time remaining to maturity on the derivative, and changes in collateral or other credit enhancements (for example, parent guarantees). Entities could also consider spreads on recently issued debt, dealer quotes for projected debt issuances, and/or implied spreads on traded debt.
- Credit risk theory states that credit valuation adjustments should be based on both the current exposure (current settlement value) and potential exposure, which is a function of potential price movements over time and the resulting, probability-weighted fair values. The potential exposure is calculated by (a) applying implied volatilities to the current term structure of market prices, (b) determining the fair values of the derivative based on the dispersion of those prices after volatility is applied, and (c) probability weighting and discounting those potential future values. Added together, the current exposure and potential future exposure make up the total expected exposure.
- Credit valuation must include the effects of master netting arrangements and collateral (or other credit enhancements)

Fortunately, the impact of credit risk on the fair value of derivatives is generally small relative to liabilities like debt, because the principal (notional) amount is not at risk and credit enhancements often exist. As such, LG&E/KU has taken a more pragmatic approach to valuing credit risk, which we believe many of our peers have done as well. LG&E/KU's policy is to apply a counterparty's probability of default (from the Credit/Contract Administration department, which gets it from S&P's system) to the net asset position (offset by liabilities and

collateral) for each counterparty and to apply LG&E/KU's probability of default to a net liability position (offset by assets and collateral) for each counterparty. For those net positions that include non-derivative or NPNS deals, collateral is applied first to the non-derivative and NPNS deals, and then to the derivatives on the balance sheet.

LG&E/KU considers the credit valuation adjustments as Level 2 along with the contract, since credit valuation adjustments are considered to be immaterial.

Valuation – Interest Rates/Foreign Exchange Contracts

The fair value of interest rate and foreign exchange contracts is calculated by evaluating the mark-to-market value, adjusted for other factors, such as credit risk, liquidity risk and modeling risk.

Mark-to-Market Value: On a monthly basis, Senior Treasury Analysts within Treasury who are not responsible for trading, receive mark-to-market valuations from counterparties for each transaction in order to ensure that they are effectively offsetting the interest rate risk of the position or asset being hedged. In order to ensure reasonableness, these monthly valuations are validated each month by running an internal spreadsheet prepared by a Treasury Analyst within Treasury. The Treasury Analyst checks the valuations received from the counterparties against this spreadsheet. If the valuation provided by the counterparty does not tie out with the internal models, the Treasury Analysts resolve the differences with the counterparty. Once any errors are corrected and valuations agree, a second Analyst from Treasury reviews the spreadsheet for accuracy and initials the report indicating agreement. The internal models are not sophisticated enough to value many of the tax-exempt transactions so the internal models will only provide a rough approximation of the mark-to-market position.

Credit valuation adjustments: See the discussion "Credit valuation adjustments" within "Valuation – Commodity Derivatives," above.

Domestic interest rate/foreign currency derivatives:
For interest rate and foreign currency derivatives, LG&E/KU uses a 40% recovery rate (consistent with market practice) to acknowledge that it is improbable that a loss given default would equal 100% of the fair value.

Some derivatives extend well beyond the probabilities of default available; as such, the Company has used simple extrapolation to extend the default curves to approach 100%, if necessary.

This practice will be assessed quarterly to assess the reasonableness of the results and to determine if observable market information is available to calculate its credit valuation adjustments, rather than relying on probabilities of default, which are based on historical default rates. Because the Company uses probabilities of default, the credit valuation adjustments are

considered Level 3 and are considered in the overall evaluation of whether a contract should be classified as Level 2 or Level 3.

Liquidity and modeling valuation adjustments: The Company generally does not calculate separate liquidity valuation adjustments, based on the traders' view that liquidity risk is included in the market prices. LG&E/KU also does not generally calculate modeling reserves, as the interest rate/foreign currency derivatives can be developed using standard practices.

Reporting Requirements – General

ASC 815-10-50 details the disclosure requirements for derivatives and hedging activities. As such, LG&E/KU discloses quarterly:

- Qualitative disclosures about the objectives and strategies for using derivatives, including an understanding of the volume of derivative activity, by primary underlying risk category (e.g., commodity, interest rate, foreign currency, and/or credit) and accounting designation,
- Quantitative tabular disclosures about fair values of derivatives, on the Balance Sheet and gains and losses on derivative instruments on the Income Statement,
- Disclosures about ineffectiveness, the discontinuance of hedges because forecasted transactions are no longer probable, and the unrealized gains/losses that are expected to be recognized in earnings over the next twelve months, and
- Disclosures about credit-contingent features in derivative (and other commodity) contracts.

Furthermore, details the disclosure requirements for items recorded at fair value, including derivatives. LG&E/KU discloses quarterly:

- The fair value measurements as of the balance sheet date, separated into the levels within the fair value hierarchy
- A reconciliation of the beginning and ending balances of fair values that are classified as Level 3
- The valuation techniques and inputs used to develop the fair value measurements

In 2012 LKE prospectively adopted accounting guidance that was issued in ASU 2011-04 to clarify existing fair value measurement guidance as well as enhance fair value disclosures. The additional disclosures required by this guidance include quantitative information about significant unobservable inputs used for Level 3 measurements, qualitative information about the sensitivity of recurring Level 3 measurements, information about any transfers between Level 1 and 2 of the fair value hierarchy, information about when the current use of a non-financial asset is different from the highest and best use, and the hierarchy classification for assets and liabilities whose fair value is disclosed only in the notes to the financial statements.

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Also, ASC 815-30-45-1 requires that entities display, as a separate classification within other comprehensive income, the net gains and losses on derivative instruments that qualify as cash flow hedging instruments. Entities must also separately disclose a roll-forward of the activity for such net gains and losses that are deferred in other comprehensive income, pursuant to ASC 220-10-45-14 (i.e., entities must disclose the "beginning" and "ending" accumulated net derivative gain or loss, the related change in the net gain or loss that is associated with current-period transactions, and any amount of the net gain or loss that was reclassified as earnings during the period).

Finally, the SEC requires that market-risk information and accounting policies relating to derivative activities are disclosed. The SEC's accounting-policy and market-risk disclosure rules for derivatives (Rule 4-08 of Regulation S-X, Item 305 of Regulation S-K, and Item 310 of Regulation S-B) require that an entity disclose:

- the policies that it uses to account for derivative instruments, and
- certain quantitative and qualitative information about market-risk exposures relating to the entity's derivatives and other financial instruments, divided into commodity, interest rate, foreign currency, and equity risk discussions, further divided into trading and non-trading activities..

The SEC staff also requires certain disclosures made in Management's Discussion & Analysis (MD&A) section of financial statements. For energy trading and non-trading contracts, entities must disclose:

- The types of contracts used to minimize risk
- A description of the methods and significant assumptions used to estimate fair value
- The sensitivity of the estimates to changes in the near term.
- The fair value of the contracts, aggregated by source or method of fair value,
- The maturity dates of the contracts
- A roll-forward detailing changes in the fair value

Effect on Financial Statements

When complying with the accounting rules summarized above, LG&E/KU has made certain accounting elections, as discussed below.

Balance Sheet

Short-term vs. long-term: Fair value measurements are recorded to price risk management assets and liabilities based on whether the short- and long-term portion of the transaction is in a gain or loss position. For example, if the overall fair value of a derivative consists of a gain within the next twelve months and loss beyond that, the derivative is recorded as both a short-

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term price risk management asset and a long-term price risk management liability. Options are recorded on the balance sheet based upon whether they are a purchased or sold option. Purchased options (either put or call) are recorded as assets. Sold options (put or call) are recorded as liabilities. For single expiry strip options, short-term vs. long-term is determined based upon expiry date. If the single expiry strip option expires within 12 months of the reporting date, the position is considered short-term. If the single expiry strip option expires beyond 12 months of the reporting date, the position is considered long-term.

Netting: ASC 815-10-45-5 permits entities to offset the fair value of derivatives, collateral and accrual for accounts receivable/payables under master netting arrangements. LG&E/KU has not elected to present net positions. As such, in accordance with ASC 815-10-50-8, LG&E/KU discloses the amount of collateral received and posted under master netting arrangements

Settlement date vs. delivery date: Some contracts, such as futures contracts and certain swap contracts, settle a few days before the delivery month. LG&E/KU has opted to continue to show these settled positions as price risk management assets/liabilities until the delivery month, in recognition that is immaterial to the balance sheet.

Income Statement

The following table diagrams where LKE's realized and unrealized gains and losses are recorded on the income statement in operating revenue.

Cash Flow Statement

LG&E/KU reflects the effects of unrealized and realized gains and losses from derivatives in the Cash Flows from Operations portion of the cash flow statement, because they follow the same classifications as the hedged items. However, when a derivative is entered into at off-market terms (e.g., the fair value of the derivative is not zero at inception), LG&E/KU must evaluate the contract to determine if it contains a financing element, as discussed in ASC 815-10-45-11 through 45-15. Identifying a financing element within a derivative instrument is a matter of judgment that depends on facts and circumstances. For example, LG&E/KU may have a financing element if it enters into an out-of-the-money interest rate swap or it de-designates a derivative instrument and later redesignates that derivative in a new hedging relationship. When the derivative contains a significant financing element, all cash flows must be included in the Cash Flows from financing portion of the cash flow statement.

Notes to the Financial Statements

Income statement tables: The tables show the amount realized for derivatives for the period. LG&E/KU has defined the spot market activities, which are not treated as derivatives, to be transactions that are entered into and deliver within the same month. Therefore, these values are excluded from the tables. Furthermore, LG&E/KU classifies all derivatives that are no longer in

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active hedging relationships, such as matched cash flow hedges and other de-designated hedges as "derivatives not designated as hedging instruments under SFAS 133" and has added a supplemental disclosure of the value that remains in OCI as of the balance sheet date.

Level 3 reconciliation tables: LG&E/KU is required to provide a reconciliation table between the beginning and ending balances of price risk management assets/liabilities that are classified as Level 3. When the reconciling item is due to a transfer in or out of Level 3, the transfers are assumed to occur at the last day of the quarter.

To comply with the expanded disclosures about quantitative unobservable inputs:

- For energy commodities and auction rate securities, the range and weighted average represent the percentage of fair value derived from the unobservable inputs.
- For cross currency swaps, the range and weighted average represent the percentage decrease in fair value due to the unobservable inputs due to the unobservable inputs used in the model to calculate the credit valuation adjustment.
- Footnotes to the reconciliation table further explain the nature of the Level 3 items as well as the qualitative sensitivities surrounding the unobservable inputs.

Credit contingent features: Disclosures are required when credit contingent features exist within derivative contracts that are in a net liability to LG&E/KU. LG&E/KU has interpreted "net liability" to be the negative sum of all derivative contracts and collateral within a master agreement. LG&E/KU has further opted to disclose the impact of credit contingent features if LG&E/KU were downgraded one notch below investment grade. LG&E/KU includes credit contingent features that have "hard triggers" (quantitative triggers) and "soft triggers (qualitative triggers).

Management's Discussion and Analysis

Much of the information required in the MD&A is referenced to the Notes. Those disclosures that remain in the MD&A include:

Roll-forward tables: These tables are designed to tie to the income statement tables in the Notes; therefore, spot activities are not included in the roll-forward tables.

Sensitivity analyses: For commodity risk, LG&E/KU does not disclose a VaR (Value at Risk) because it has been deemed to be immaterial to the LG&E/KU financial statements.

Reports Generated and Recipients:

Regulated Trading Operation Mark to Market (Source: Trading Controls Dept)
NPV Mark to Market Spreadsheet (Source: Trading Controls Dept)
LG&E Continuing Operations Mark to Market Reserves

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Additional Controls or Responsibility Provided by Other Procedures:

451 - Contractual Review policy

Regulatory Requirements:

Guidance for accounting for derivative activities in the FERC Uniform System of Accounts

Reference:

ASC-815-10, *Accounting for Derivative Instruments and Hedging Activities*
ASC-815-15, *Embedded Derivatives*
ASC 815-10-45-5, *Netting*

Corresponding PPL Policy No. and Name:

400 - Accounting Policy for Derivatives and Hedging

Key Contact:

Manager, Financial Accounting and Analysis.

Administrative Responsibility:

Director, Accounting and Regulatory Reporting

Date Created: 3/31/11
Dates Revised: 9/21/11, 11/1/12

LG&E and KU Energy LLC Accounting Policy and Procedures

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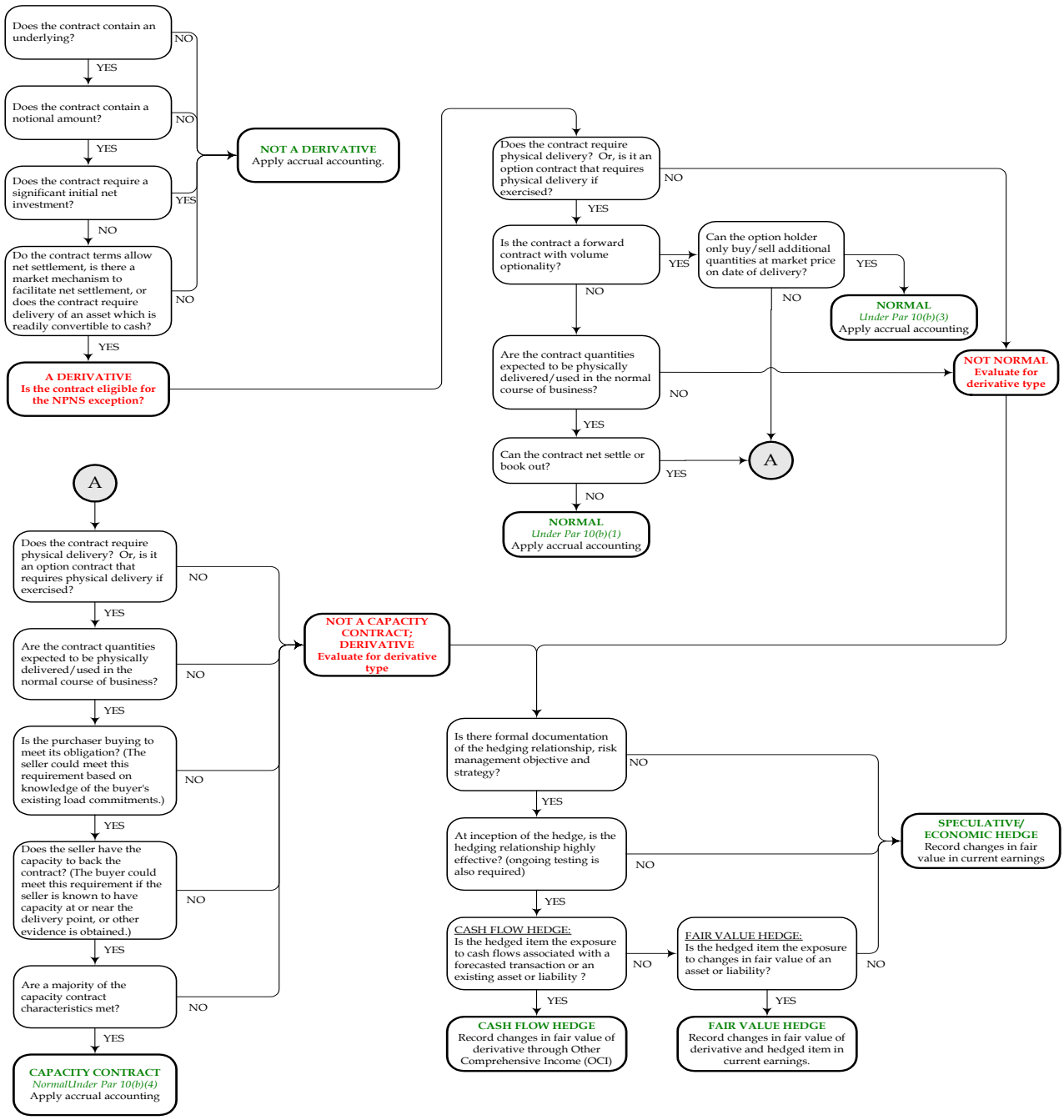
Appendix 1: Derivative Documentation Flowchart



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APPENDIX 2 - Derivative

ASC 815 - Derivative Evaluation Worksheet
Counterparty Name

Background			
Counterparty:		PPL Company:	
Date of contract initiation:		Purchase or Sale:	
Date of contract end:		Product/Service:	
Duration:			

Additional Comments (Overview)

Summary of Conclusions:

Is the contract a derivative?	0	*(automatically populated)*
Does the contract qualify for NPNS?	0	*(automatically populated)*
Do price adjustment features exist and therefore NPNS cannot be taken?	0	*(automatically populated)*
Does the contract contain an embedded derivative?	0	*(automatically populated)*

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(Answer the below questions using the drop-down menu in the shaded boxes)

In order to correctly answer the questions in this template, the referenced guidance must be read to completely understand what each question is asking.

Step 1: Is the contract a derivative? *(automatically populated)* 0

Is the Contract a Derivative? (All Criteria Must Be Met)		
Underlying ASC 815-10-15-88 through 15-91		
Notional Amount ASC 815-10-15-92		
Little or no initial net investment ASC 815-10-15-94 through 15-98		
Net settlement, Market mechanism or readily convertible to cash ASC 815-10-15-99 through 15-139		
Derivative Conclusion:		

If yes, continue to Step 2. If no, continue to Step 4 (Embedded Derivatives).

Step 2: Does the contract qualify for the normal purchase normal sale exception? *(automatically populated)* 0

Is the Contract Eligible for the Normal Purchase Normal Sale Exception? (One Criterion Must be Met)

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NPNS must meet the four criteria as listed in ASC 815-10-15-25: (1) Normal Terms (ASC 815-10-15-27 through 15-29) (2) Clearly and Closely Related (ASC 815-10-15-30 through 15-34) (3) Probably Physical Settlement (ASC 815-10-15-35 through 15-36) (4) Documentation (ASC 815-10-15-37 through 15-39)		If yes, complete the rest of this section. If no, move to Step 4.
Forward (Non-Option-Based) Contracts must meet the criteria for NPNS eligibility as outlined in ASC 815-10-15-41		
Freestanding Option Contracts must meet the criteria for NPNS eligibility as outlined in ASC 815-10-15-40		
Forward Contracts that Contain Optionality Features must meet the eligibility criteria as outlined in ASC 815-10-15-42 through 15-44		
Capacity contract must meet the criteria outlined in 815-10-15-45 (Include checklist.)		If yes, must complete the ASC 815-10-15-45 checklist.

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Conclusion: Normal?		

If the contract qualifies for NPNS, continue to Step 3. If it does not qualify, continue to Step 4 (Embedded Derivatives).

Step 3: Does a contract that qualifies for the normal purchase normal sales exception have price adjustment features and therefore the NPNS exception cannot be taken?

If yes or no, continue to Step 4.

Price Adjustment Features in Contracts that Qualify for the Normal Purchase Normal Sales Exception ASC 815-10-15-30 through 15-34	
ASC 815-10-15-30: Contracts that have a price based on an underlying that is not clearly and closely related to the asset being sold or purchased (such as a price in a contract for the sale of a grain commodity based in part on changes in the Standard and Poor's index) or that are denominated in a foreign currency that meets none of the criteria in paragraph 815-15-15-10(b) shall not be considered normal purchases and normal sales. ASC 815-10-15-31: The phrase not clearly and closely related in the preceding paragraph with respect to the normal purchases and normal sales scope exception is used to convey a different meaning than in paragraphs 815-15-25-1(a) and 815-15-25-16 through 25-51 with respect to the relationship between an embedded derivative and the host contract in which it is embedded. The guidance in this discussion of normal purchases and normal sales does not affect the use of the phrase not clearly and closely related in paragraphs other than the preceding paragraph. For purposes of determining whether a contract qualifies for the normal purchases and normal sales scope exception, the application of the phrase not clearly and closely related to the asset being sold or purchased shall involve an analysis of both qualitative and quantitative considerations. The analysis is specific to the contract being considered for the normal purchases and normal sales scope exception and may include identification of the components of the asset being sold or purchased. ASC 815-10-15-32: The underlying in a price adjustment incorporated into a contract that otherwise satisfies the requirements for the normal purchases and normal sales scope exception shall be considered to be not clearly and closely related to the asset being sold or purchased in any of the following circumstances:	
Does the contract qualify for the normal purchase normal sale exception? If "No" stop here.	

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Does the contract contain price adjustment features? If "No" stop here.	
a. The underlying is extraneous (that is, irrelevant and not pertinent) to both the changes in the cost and the changes in the fair value of the asset being sold or purchased, including being extraneous to an ingredient or direct factor in the customary or specific production of that asset.	
b. If the underlying is not extraneous as discussed in (a), the magnitude and direction of the impact of the price adjustment are not consistent with the relevancy of the underlying. That is, the magnitude of the price adjustment based on the underlying is significantly disproportionate to the impact of the underlying on the fair value or cost of the asset being purchased or sold (or of an ingredient or direct factor, as appropriate).	
c. The underlying is a currency exchange rate involving a foreign currency that meets none of the criteria in paragraph 815-15-15-10(b) for that reporting entity.	
Conclusion: Does a contract that otherwise qualifies for the normal purchase normal sales exception that has price adjustment features meet any of the criteria above? If no, the contract can receive the normal purchase normal sale exception.	

Step 4: Does the contract contain an embedded derivative? *(automatically populated)* 0

Embedded Derivative Instruments Evaluation ASC 815-15-25-1	
An embedded derivative shall be separated from the host contract and accounted for as a derivative instrument pursuant to Subtopic 815-10 if and only if all of the following criteria are met:	
Does the contract contain an embedded derivative? If "No", stop here. If "Yes", identify the features of the contract being evaluated for an embedded derivative.	
a. The economic characteristics and risks of the embedded derivative are not clearly and closely related to the economic characteristics and risks of the host contract.	

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APPENDIX 2 - Derivative

b. The hybrid instrument is not remeasured at fair value under otherwise applicable generally accepted accounting principles (GAAP) with changes in fair value reported in earnings as they occur.	
c. A separate instrument with the same terms as the embedded derivative would, pursuant to Section 815-10-15, be a derivative instrument subject to the requirements of this Subtopic. (The initial net investment for the hybrid instrument shall not be considered to be the initial net investment for the embedded derivative.)	
Conclusion: Does a contract meet the criteria of an embedded derivative?	

Final Conclusion

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Scott

LG&E and KU Energy LLC Accounting Policy and Procedures

451 – Contractual Review

Policy: Contracts within the scope defined below are reviewed monthly and evaluated to determine the appropriate accounting treatment related to the terms in the contract, which may include leases, variable interest entities (VIEs), guarantees, derivatives, purchase obligations and credit contingent features within the executed contract. Additionally, contracts are evaluated to identify swaps to comply with the requirements of the Commodity Exchange Act, as modified by Title VII of the Dodd-Frank Wall Street Reform and Consumer Protection Act (Dodd-Frank Act).

Included in this policy are the references to the Sarbanes-Oxley Transaction 80.04 *Loss Contingencies, Leases, Contracts and Guarantees Control Activities (80.04 CA 1,2,3,6,8).*

Procedure: Contracts are reviewed by Financial Accounting and Analysis (FAA) using checklists of items to consider when evaluating the transactions for accounting implications and for Dodd-Frank Act swap identification purposes.

Scope: Applicable to LG&E and KU Energy LLC's and its subsidiaries' ("LKE" or "the Company") all contracts meeting the following thresholds are considered "in-scope":

- $1 Million total contract value over the life of the contract, or
- Term of 5 years or longer, or
- Any contract with an indeterminable amount or an indeterminable term.
- All lease agreements (no financial threshold).
- All long-term commodity transactions entered into by Power Supply (no financial threshold).

The financial thresholds and guidelines are based on a determination of contracts that may have a material impact on the financial statements.

The review of contracts is documented differently based on the financial impact of the contract as follows:

- Review of a contract greater than $5 Million or a term of 5 years or longer is required to be documented using the contract review template. (See Step 2 - Review of the Contracts, Item 2 below).
- Review of contracts that are greater than $1 Million, but less than $5 Million, is done at a higher level with the goal of complex issue identification. Completion of the contract review template is not required; however it may be used if a complex accounting issue is identified. (See Step 3 - Contract Inventory and Conclusions, Item 2 below).
- Review of a contract that has no estimable total value or an indeterminable term is required to be documented using the contract review template. (See Step 2 – Review of the Contracts, Item 2 below).

451 – Contractual Review

- If the contract value is clearly lower than $1 Million and has no reasonable possibility of approaching that amount, the contract can be excluded from the review and documented as such.

In addition to the accounting review of the contracts, all contracts are subject to the Authority Limit Matrix approval requirements and are not considered approved contracts until all the appropriate approvals are obtained. It is noted in the Authority Limit Matrix in Notes 6(e) that in compliance with accounting guidelines, all contracts greater than $1,000,000 must be submitted to Financial Accounting and Analysis.

Objective of Procedure: The objective of this procedure is to establish guidance for the review and evaluation of contracts so that the proper accounting treatment may be applied, and to provide a process for ascertaining LKE's compliance with the Dodd-Frank Act.

General Requirements:

Detailed Procedures Performed:

Step 1 - Gathering the Contracts

1. Microsoft SharePoint will be utilized as a central location to gather in-scope contracts to be reviewed. FAA is one of the site owners and has access to review all site content. Each business line shall appoint one individual, the "Group Admin", who will coordinate the submission of documents to the site; however any approved individual within a business line will have access to upload or view documents. (See the Contracts Database SharePoint Site under references for the SharePoint Permission Levels document for more information).
2. FAA will notify Group Admins of monthly submission deadlines via Microsoft Outlook Calendar appointment (with copy to site Calendar) to be sent in January as a recurring monthly appointment for the year. Group Admins are responsible for meeting this monthly submission deadline. Upon submission, Group Admins are also responsible for initiating review workflows and assigning a review task to the FAA Analyst.
3. An Oracle report is received from Supply Chain for all contracts and purchase orders entered into Oracle greater than $1M to gather monthly procurement contracts. These lists are used to ensure that FAA has received these contracts.
4. FAA Analyst conducts a separate survey of leases on a quarterly basis, as all lease agreements are reviewed regardless of the dollar value of the agreement. The FAA Analyst sends the lease inventory spreadsheet to designated business line contacts (see Appendix B) within LKE who are responsible for lease agreements (including, but not limited to, vehicles, equipment, rail cars and real estate). *(80.04 CA 6)*

451 – Contractual Review

Step 2 – Review of the Contracts

1. All contracts are reviewed by the FAA Analyst and evaluated to determine that the appropriate accounting features have been identified in the contract. The evaluation is performed in accordance with the following LKE and PPL policies containing the relevant ASC technical guidance and all other applicable GAAP:
   - 450 - Derivatives and Hedging (ASC 815, *Derivatives and Hedging*)
   - 454 - Leases (ASC 840, *Leases*)
   - 1057 - Guarantees (ASC 460, *Guarantees*)
   - 1058 - Variable Interest Entities (ASC 810, *Consolidation*)
   - Dodd-Frank Wall Street Reform and Consumer Protection Act, Title VII Compliance Manual for PPL Corporation
2. If required (see Scope section), the review of the in-scope contract is documented on an Excel spreadsheet template. Changes to the template are coordinated with PPL. The completed templates are uploaded to the applicable contract document set in SharePoint. (See the Contracts Database SharePoint Site under references for the current version of the Contract Review Template document for more information).
3. FAA Analyst will perform a high-level review of $1 - $5 million contracts uploaded to the site in order to identify trends, unusual items or other accounting issues that could potentially have a material financial impact. The contract review templates are not required to be completed, but may be used as a tool to evaluate complex accounting issues identified during the review of the contract.
4. FAA's review is not limited to the items included on the template, as the template is a tool that is utilized to walk through complex accounting issues. FAA will also review the accounting features and other attributes populated by users on a contract document set for accuracy as part of the review.
5. The contract review template may be completed by the Business Line Contact or by the FAA analyst, and must be reviewed by the Manager, Financial Accounting and Analysis (FAA Manager) and Manager, Credit and Contract Administration (CCA Manager). The FAA analyst initiates a workflow task to be completed by FAA Manager and CCA Manager indicating the completion of their reviews. *(80.04 CA 1,3)*
6. The CCA Manager has access to review all site content and will review all contracts for the proper identification of credit contingent features and to identify swaps based on the definition in the Dodd-Frank Act.
7. Certain contracts have standard terms and conditions in a base agreement. These contracts are executed by individual counterparty, but executed contracts cannot vary in terms and conditions from the base agreement. Therefore, the base agreements are reviewed annually of each year or as changes are made. These contracts include the following:
   - Customer Contracts - The Company's Rates, Terms and Conditions for Furnishing Electric/Gas Service, are filed with and approved by the Kentucky Public Service

451 – Contractual Review

Commission and the Virginia State Corporation Commission. In lieu of reviewing individual contracts, FAA will confirm quarterly with the Economic Development and Major Accounts departments (see Appendix A) that no deviations have occurred from the base agreements. The Federal Energy Regulatory Commission municipal customer's contracts are reviewed separately in the Energy Supply and Analysis Business Line and sent to FAA.

- Gas Retail Contracts - Individual transactions are denoted on daily nomination schedules. These contracts are deemed to be derivative contracts that qualify for the normal purchase, normal sale exclusion. These transactions are entered into and managed by the Gas Management Planning and Supply department. In lieu of reviewing individual contracts, FAA will confirm quarterly with the Gas Management Planning and Supply department that no deviations have occurred from the base agreement (see Appendix A) and that all transactions entered into would be considered normal purchase normal sale transactions.

The signed Confirmations are sent by the respective Business Line contacts from Economic Development and Major Accounts and Gas Supply departments to the FAA Analyst before the last day of a quarter-end month and uploaded by the FAA Analyst to the Contracts Database SharePoint site. (see Appendix A) *(80.04 CA 2)*

Step 3 - Contract Inventory and Conclusions

1. All conclusions reached through the contract review process should be included within the appropriate document set for the contract and available to the Business Line contacts and others for review.
2. A listing of all contracts over $5 million along with completed templates and a listing of contracts between $1 and $5 Million will be sent to PPL Technical Accounting before the quarter-end closing meeting.
3. Financial Reporting and Audit Services will have access to the SharePoint Site to facilitate gathering SEC reporting, SOX, and quarterly/annual Client Assistance contract review supporting documentation.

Security:

The FAA department will perform a quarterly SharePoint access review to ensure proper access to the site and each document library. Access to the site should be approved by Manager-level or above within the lines of business and granted by Site Owners. *(80.04 CA 8)*

LG&E and KU Energy LLC Accounting Policy and Procedures

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Reports Generated and Recipients:

The following reports are generated quarterly:

- Contract Inventory listing of contracts greater than $5 million from FAA is sent to PPL Technical Accounting and Financial Reporting.
- Contract Inventory listing of contracts between $1 - $5 million from FAA is sent to PPL Technical Accounting and Financial Reporting
- Confirmations received from Economic Development and Major Accounts and the Gas Management Planning and Supply departments are sent to FAA
- Lease inventory report from FAA is sent to Financial Reporting and E&Y

LG&E and KU Energy LLC Accounting Policy and Procedures

451 – Contractual Review

Additional Controls or Responsibility Provided by Other Procedures:

None

Regulatory Requirements:

None

Reference:

ASC-460, *Guarantees*
ASC-810, *Consolidation of Variable Interest Entities*
ASC-815, *Accounting for Derivative Instruments and Hedging Activities*
ASC-840, *Accounting for Leases*
Dodd-Frank Wall Street Reform and Consumer Protection Act, Title VII Compliance Manual for PPL Corporation

Key Contact:

Manager, Financial Accounting and Analysis

Administrative Responsibility:

Director, Accounting and Regulatory Reporting

Date Created: 4/9/07
Dates Revised: 6/30/08, 4/23/09, 8/23/10, 3/18/11, 6/29/11, 10/4/11, 6/28/12, 4/13/13, 12/17/13

451 – Contractual Review

APPENDIX A – Confirmations

Confirmation of Customer Contracts

Group Name : Economic Development and Major Accounts

The purpose of this confirmation is to confirm that all transactions entered into under the base contract agreements for the applicable quarter did not deviate from the base agreement.

1.) Were there any executed agreements over $1,000,000 during the quarter that deviated in terms and conditions from the base agreements? ☐

The Company's Rates, Terms and Conditions for Furnishing Electric/Gas Service, are filed with and approved by the Kentucky Public Service Commission and the Virginia State Corporation Commission. A response of no confirms there are no deviations from the base agreements that exceeded $1,000,000.

Confirmation of Normal Purchase Normal Sales Transactions

Group Name : Gas Management Planning and Supply

The purpose of this confirmation is to confirm that all transactions entered into under the base contract agreements for the applicable quarter are in compliance with the normal purchase normal sale exception for derivatives accounting.

1.) Determine if the contract transactions meet the definition of a normal purchase normal sales.
All of the following answers must be yes in order for the contract transactions to be deemed normal purchase normal sales transactions.

a.) Did all transactions entered into have normal quantities, location for physical delivery, and timing of gas purchases and sales reasonable in relation to the business needs of LG&E? ☐
(no transactions occurred without the probable intent of being used for LG&E gas customers)

b.) Were all price indices used to determine the fair value of the transactions not extraneous, not disproportionate in magnitude or direction, and not related to a nonfunctional currency? ☐
Please list the indices used for the transactions. _____

c.) Did all transactions occur in physical settlement of gas delivered? *(no transactions occurred with only financial settlement and no gas delivered)* ☐

2.) Were there any executed agreements during the quarter that deviated in terms and conditions from the base agreement? ☐

451 – Contractual Review

APPENDIX – B

Lease Review Contacts

Contact Title	Lines of Business
Manager, Corporate Accounting	Accounting
Manager, Transportation	Distribution Operations
Right of Way Agent III	Distribution Operations
Manager, Administrative/Contract Services	Distribution Operations
Fleet Contract Manager	Distribution Operations
Director, Operating Services Business Process Management	Distribution Operations
Transportation Records Technician	Distribution Operations
Director, Distribution Operations	Distribution Operations
Manager, Fuels Accounting and Administration	Energy Marketing
Manager, Commercial Operations (Cane Run)	Energy Services
Contract Administrator (Mill Creek)	Energy Services
Manager, Commercial Operations (Trimble County)	Energy Services
Manager, Commercial Operations (E.W. Brown)	Energy Services
Manager, Finance & Budgeting - Power Production	Energy Services
Senior, Budget Analyst (Trimble County)	Energy Services
Senior, Budget Analyst (Ghent)	Energy Services
Manager, Maintenance - Power Generation (Green River)	Energy Services
Senior, Budget Analyst (Cane Run)	Energy Services
Administrative Coordinator (Green River)	Energy Services
Senior, Budget Analyst	Energy Services
Manager, Commerical Operations (Ghent)	Energy Services
Senior, Budget Analyst (E. W. Brown)	Energy Services
Senior, Corporate Attorney	Legal
Corporate Affairs Coordinator	Legal
Telecommunications Shop Supervisor	Network Infrastructure

LG&E and KU Energy LLC Accounting Policy and Procedures

452 - Goodwill

Policy: Goodwill of LG&E and KU Energy LLC ("LKE") and its subsidiaries is recorded in accordance with Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 350, *Intangibles – Goodwill and Other*, and ASC 820, *Fair Value Measurements and Disclosures*.

Procedure: The excess cost of the acquired entity over the net fair value of assets acquired and liabilities assumed is recorded as goodwill. Goodwill is tested for impairment annually or on a more frequent interim basis if relevant conditions dictate.

Scope: Goodwill recorded on LKE and its subsidiaries.

Objective of Procedure: The objective of Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") Topic 350, *Intangibles – Goodwill and Other*, is to address how intangible assets that are acquired individually or with a group of other assets (excluding those acquired in a business combination) should be accounted for in financial statements upon their acquisition and thereafter. The purpose of testing goodwill is to determine if an impairment of the asset according to ASC 350 has occurred and if it must be recognized in the financial statements. Below are definitions of values used for testing goodwill:

- Impairment of goodwill is the condition that exists when the carrying value of the goodwill exceeds its implied fair value.
- Carrying value of goodwill is defined as the value of the asset as it appears on the balance sheet.
- Implied fair value of goodwill is defined as the excess of the fair value of reporting unit over the amounts assigned to its assets and liabilities.

Fair Value – As stated in ASC 820, *Fair Value Measurements and Disclosures*, "fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date." ASC 820 requires documentation of fair value measurement concepts including: a) exit price (entry, transaction or settlement price does not necessarily equate to fair value), b) highest and best use, c) principal or most advantageous market and d) non-performance risk (e.g. credit risk) for an entity's own liabilities. In addition, ASC 820 expands the fair value disclosure requirements of other accounting pronouncements. When measuring fair value, these concepts as well as the disclosures should be considered and documented.

452 - Goodwill

General Requirements:

ASC 350 is generally an acknowledgement by the FASB that goodwill often is not a wasting asset and that such assets, accordingly, should not be subject to amortization. Replacing amortization in this context is the application of impairment testing which generally involves:

- Definition of the reporting units;
- Allocation of goodwill to the various reporting units;
- Determination of the fair value of each reporting unit;
- Comparison of the fair value of each reporting unit with the carrying value of the reporting unit;
- Adjustment of goodwill in the event of impairment (carrying value of the reporting unit exceeds its fair value).

Testing for impairment of goodwill is conducted at least annually on the reporting unit level. The impairment test may be performed any time during the fiscal year provided the test is performed at the same time every year. LKE and its affiliates have determined that the annual impairment testing for reporting units will occur in the fourth quarter of each year based on the current long-term planning data. (For example, the goodwill impairment for 2011 would occur in October of 2011 using long-term planning data from the 2012 Plan.)

Reporting unit – definition
Goodwill impairment test must be performed on the reporting unit level. According to ASC 250 – *Segment Reporting*, a reporting unit is an operating segment or one level below an operating segment (referred to as a component). An operating segment is defined as a component of an enterprise that engages in business activities from which it may earn revenues and incur expenses whose operating results are regularly reviewed by the chief operating decision-maker to make decisions about resources to be allocated to the segment and assess its performance, and for which discrete financial information is available.

A component of an operating segment is a reporting unit if the following criteria are fulfilled:

- The component constitutes a business for which discrete financial information is available;
- The components have different economic characteristics and;
- Segment management regularly reviews the results of that component.

Currently, LKE has three reporting units – LKE and subsidiaries, Louisville Gas and Electric Company (LG&E) and Kentucky Utilities (KU).

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All goodwill acquired in a business combination shall be assigned to one or more reporting units as of the acquisition date. Goodwill shall be assigned to reporting units of the acquiring entity.

In connection with PPL's acquisition of LKE on November 1, 2010, the carrying value of LKE's goodwill as of October 31, 2010, was eliminated. New goodwill was recorded on November 1, 2010 on LG&E and KU as the reporting units of LKE. The allocation of the goodwill was based on the net asset value of each company. The goodwill represents value paid for the rate regulated business located in a defined service area, which provides for investment, future earnings and cash flow growth. LG&E's and KU's franchise values are being attributed to the going concern value of the business and thus, were recorded as goodwill rather than a separately identifiable intangible asset. None of the goodwill recognized is deductible for income tax purposes or included in customer rates.

When a portion of a reporting unit that constitutes a business is to be disposed of when the reporting structure is reorganized the amount of goodwill shall be allocated based on the relative fair values of the portion of the business to be disposed of and the portion of the reporting unit to be retained. However, if the business to be disposed of was never integrated into the reporting unit after its acquisition, (thus the benefits of the acquired goodwill were never realized by the rest of the reporting unit) the current carrying amount of that acquired goodwill shall be included in the carrying amount of the business to be disposed of. When only a portion of goodwill is allocated to the business to be disposed of, the goodwill remaining in the portion of the reporting unit retained shall be tested for impairment.

Qualitative Assessment (Step 0 Analysis)

In 2011, the FASB issued Accounting Standard Update (ASU) 2011-08 which amends the guidance in ASC 350-20 on testing goodwill for impairment. Under the revised guidance, beginning with fiscal years beginning after December 15, 2011, entities testing goodwill for impairment have the option of performing a qualitative assessment before calculating the fair value of the reporting unit (i.e., step 1 of the goodwill impairment test). In the qualitative assessment, entities would determine whether it is more likely than not (i.e., a likelihood of more than 50 percent) that the fair value of the reporting unit is less than the carrying amount. If so, they would proceed to step 1 of the goodwill impairment analysis in ASC 320-20. However, if not, further testing of goodwill for impairment would not be required to be performed. Because the qualitative assessment is optional, entities may bypass it for any reporting unit in any period and begin their impairment analysis with the quantitative calculation in step 1. Entities may resume performing the qualitative assessment in any subsequent period.

The ASU did not change how goodwill is calculated or assigned to reporting units, nor does it revise the requirement to test goodwill annually for impairment. In addition, the ASU does not

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amend the requirement to test goodwill for impairment between annual tests if events or circumstances warrant.

All goodwill recognized by a public or nonpublic subsidiary (subsidiary goodwill) in its separate financial statements that are prepared in accordance with accounting principles generally accepted in the United States ("U.S. GAAP") shall be accounted for in accordance with ASC 350. Subsidiary goodwill shall be tested for impairment at the subsidiary level using the subsidiary's reporting units. If goodwill of a subsidiary is impaired, a push-up of the impairment to the consolidated level does not necessarily take place. If a goodwill impairment loss is recognized at the subsidiary level, an assessment is made as to whether or not the fair value of the reporting unit needs to be adjusted on a higher consolidated level by performing an interim impairment test in the reporting units in which the subsidiary resides. Should a reduction in the fair value of the reporting unit be considered unnecessary, an impairment loss is not recorded in the consolidated statement of income.

If goodwill and another asset (e.g., under ASC 360 – *Impairment of Long-Lived Assets*) of a reporting unit are tested for impairment at the same time, the other asset shall be tested for impairment before goodwill.

Detailed Procedures Performed for Goodwill Impairment Test:

Step 0 Analysis
If the optional qualitative assessment is performed, ASC 350-20-35-3C provides the following examples (not all-inclusive) of events and circumstance that may be considered in the qualitative assessment:

a. Macroeconomic conditions such as a deterioration in general economic conditions, limitations on accessing capital, fluctuations in foreign exchange rates, or other developments in equity and credit markets

b. Industry and market considerations such as a deterioration in the environment in which an entity operates, an increased competitive environment, a decline in market-dependent multiples or metrics (consider in both absolute terms and relative to peers), a change in the market for an entity's products or services, or a regulatory or political development

c. Cost factors such as increases in raw materials, labor, or other costs that have a negative effect on earnings and cash flows

d. Overall financial performance such as negative or declining cash flows or a decline in actual or planned revenue or earnings compared with actual and projected results of relevant prior periods

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e. Other relevant entity-specific events such as changes in management, key personnel, strategy, or customers; contemplation of bankruptcy; or litigation

f. Events affecting a reporting unit such as a change in the composition or carrying amount of its net assets, a more-likely-than-not expectation of selling or disposing all, or a portion, of a reporting unit, the testing for recoverability of a significant asset group within a reporting unit, or recognition of a goodwill impairment loss in the financial statements of a subsidiary that is a component of a reporting unit

g. If applicable, a sustained decrease in share price (consider in both absolute terms and relative to peers).

Entities should also consider:

• The "extent to which each of the adverse events and circumstances identified could affect the comparison of a reporting unit's fair value with its carrying amount. An entity should place more weight on the events and circumstances that most affect a reporting unit's fair value or the carrying amount of its net assets."

• Any "positive and mitigating events and circumstances that may affect" the analysis. However, positive and mitigating evidence should not be viewed as a rebuttable presumption that an entity does not need to perform the quantitative calculation under step 1.

• The difference between the current-period carrying amount and the fair value of a reporting unit calculated in a recent prior period.

• The factors in their totality. No one factor is meant to be a determinative event that triggers a quantitative calculation.

If the qualitative analysis is performed it must be documented thoroughly including any underlying analysis to support the assertion of whether the fair value of the reporting unit is not more likely than not less than its carrying amount.

Indicators for a possible decrease in value

Goodwill of a reporting unit shall be tested for impairment between annual tests if an event occurs or circumstances change that would more likely than not reduce the fair value of a reporting unit below its carrying amount. Per ASC 350-20-35-30, examples of such events or circumstances include:

- A significant adverse change in legal factors or in the business climate;
- An adverse action or assessment by a regulator;
- Unanticipated competition;
- A loss of key personnel;

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- A more-likely-than-not expectation that a reporting unit or a significant portion of a reporting unit will be sold or otherwise disposed of:
- The testing for recoverability under ASC 360 – *Property, Plant and Equipment* of a significant asset group within a reporting unit;
- Recognition of a goodwill impairment loss in the financial statements of a subsidiary that is a component of a reporting unit.

Quantitative Testing

Identification of a possible decrease in value (Step 1)
The first step in the quantitative portion of testing goodwill to identify potential impairments is to compare each reporting unit's fair value with its carrying amount including goodwill. If a reporting unit's carrying amount exceeds its fair value, this indicates that its goodwill may be impaired and second-step testing is required.

To test for impairment, the fair value of a reporting unit is determined by means of a valuation model that is derived from the business plan presented to the Board of Directors. PPL has determined that it will centrally coordinate and perform all goodwill impairment testing beginning in 2011. LKE will retain responsibility for ensuring the overall accuracy and reasonableness of the calculations performed by PPL including conformity with GAAP.
A detailed determination of the fair value of a reporting unit may be carried forward from one year to the next if all of the following criteria have been met:

- The assets and liabilities that make up the reporting unit have not changed significantly since the most recent fair value determination;
- The most recent fair value determination resulted in an amount that exceeded the carrying amount of the reporting unit by a substantial margin;
- Based on an analysis of events that have occurred and circumstances that have changed since the most recent fair value determination, the likelihood that a current fair value determination would be less than the current carrying amount of the reporting unit is remote.

Determining the decrease in value (Step 2)
The second step of the quantitative portion of the goodwill impairment test, used to measure the amount of impairment loss, is to compare the implied fair value of the reporting unit's goodwill with the carrying amount of its goodwill. The implied fair value of goodwill is computed by allocating the reporting unit's fair value to all of its assets and liabilities in a manner that is similar to a purchase price allocation in a business combination in accordance with ASC 805 – *Business Combinations*. The remainder after this allocation is the implied fair value of the

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reporting unit's goodwill. If the fair value of goodwill is less than its carrying value, the difference is recorded as an impairment loss.

Recognition of subsequent reversal of a previously recognized goodwill impairment loss is prohibited once the measurement of that loss is completed under ASC 350.

Disclosure requirements

According to ASC 350 for each goodwill impairment loss recognized, the following information shall be disclosed in the notes to the financial statements that include the period in which the impairment loss is recognized:

- A description of the facts and circumstances leading to the impairment;
- The amount of the impairment loss and the method of determining the fair value of the associated reporting unit;
- If a recognized impairment loss is estimated that has not yet been finalized, that fact and the reasons therefore and, in the subsequent periods, the nature and amount of any significant adjustments made to the initial estimate of the impairment loss.

Goodwill disclosure requirements pursuant to ASC 350 include, but are not necessarily limited to the following:

- The total carrying amount at the end of each financial reporting period;
- The change in the carrying amount of goodwill during the period, including the aggregate amount of goodwill acquired, the amount of impairment losses recognized, and the amount of goodwill included in the gain or loss on disposal of a reporting unit (or portion thereof).

Relevant personnel will determine, by use of Impairment Questionnaires and Checklists, the applicability of reporting requirements pursuant to ASC 350 on at least an annual basis (or more frequently based on the occurrence of relevant events) as previously described. (See Asset Impairment Accounting Policy and Procedures.)

The PPL Controller and PPL Senior Director of Financial Planning is responsible for determining whether the optional qualitative analysis will be performed, coordinating the performance of any required impairment tests with PPL's and LKE's Financial Planning departments and/or external consultants, reviewing the results with the external auditor and communicating the results to LKE. LKE's Financial Accounting and Analysis department, will record any entries required if impairment exists.

LG&E and KU Energy LLC Accounting Policy and Procedures

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Reports Generated and Recipients:

Annual impairment test completed by PPL.

Additional Controls or Responsibility Provided by Other Procedures:

654 - Asset Impairment

Regulatory Requirements:

Federal Energy Regulatory Commission ("FERC") Accounting Guidelines

Reference:

- ASC 820 - *Fair Value Measurements and Disclosures*
- ASC 350 - *Intangibles – Goodwill and Other*
- ASC 250 - *Segment Reporting*
- ASC 360 - *Impairment of Long-Lived Assets*
- ASC 360 - *Property, Plant and Equipment*
- ASC 805 - *Business Combinations*
- February 13, 2011 - Segment Reporting technical research memo
- April 25, 2011 - Segment Reporting LKE technical research memo
- July 30, 2011 - Addendum I to April 25, 2011 Segment Reporting LKE technical research memo

Key Contact:

Manager, Financial Accounting and Analysis

Corresponding PPL Policy No. and Name:

- 1002 – Accounting and Reporting Requirements for Goodwill
- 402 – Asset Impairments

Administrative Responsibility:

Director, Accounting & Regulatory Reporting
Controller

Date Created: 6/30/05
Dates Revised: 7/27/10, 3/31/11, 9/8/11, 3/7/12

LG&E and KU Energy LLC Accounting Policy and Procedures

454 - Leases

Policy: LG&E and KU Energy LLC ("LKE" or "the Company") will account for and disclose leases as required by U.S. GAAP.

Procedure: Review the applicable contracts within scope and consult with Supply Chain and Legal department to report all leases for LKE.

Scope: All leases entered into by the Company and its subsidiaries.

Objective of Procedure: Ensure all contracts for leases are appropriately reviewed and reported.

General Requirements:

I. Definitions

Bargain purchase option - A provision allowing the lessee, at his option, to purchase the leased property for a price which is sufficiently lower than the expected fair value of the property at the date the option becomes exercisable that exercise of the option appears, at the inception of the lease, to be reasonably assured.

Bargain renewal option - A provision allowing the company, as lessee, the option, to renew the lease for a rental sufficiently lower than the expected fair rental of the same or equivalent property at the date the option becomes exercisable. At the inception of the lease, the projected economic benefit of this "bargain" rental renewal is such that the ultimate exercise of the option is reasonably assured.

Capital lease - A lease which because of the terms of the agreement, requires that the leased asset and corresponding obligation be recorded on the balance sheet of the entity (lessee) which benefits from the use of the asset.

Contingent Rental - The increases or decreases in lease payments that result from changes occurring subsequent to the inception of the lease in the factors (other than the passage of time) on which lease payments are based. The portion of a lease payment which increases or decreases depending on changes in factors such as the prime rate or the consumer price index, or the future use of the leased property, such as machine hours of use or sales volume during the lease term. Since these changes are not known at the inception of the lease, contingent rentals are excluded from minimum lease payments. Lease payments which depend on a rate or index are included in minimum lease payments based on the index or rate in effect at the inception of the lease; any increases or decreases in lease payments that result from subsequent changes in the index or rate are contingent rentals. Escalation of lease payments in accordance with the terms of the lease agreement due to increase in construction, acquisition cost or other measure of cost

prior to or during the construction period are not considered to be contingent rentals; therefore these payments are included in minimum lease payments.

Estimated economic life of leased property **-** The estimated remaining period during which the property is expected to be economically usable by one or more users, with normal repairs and maintenance, for the purpose for which it was intended at the inception of the lease without limitation by the lease term.

Estimated residual value of leased property **-** The estimated fair value of the leased property at the end of the lease term.

Executory costs **-** Those costs such as insurance, maintenance and taxes incurred for leased property, which depending on the lease arrangement, may be paid by the lessor or lessee. Amounts paid by a lessee in consideration for a guarantee of the residual value from an unrelated third party are also executory costs.

Fair value of Leased Property - The price for which the property could be sold in an arm's-length transaction between unrelated parties

Inception of the lease **-** The date of the lease agreement or commitment, if earlier. For purposes of this definition, a commitment must be in writing, signed by authorized parties in interest to the transaction, and must specifically set forth the principal provisions of the transaction. Preliminary agreement or commitments, wherein any of the principal provisions are yet to be negotiated, do not fall within this definition and, accordingly, the lease is deemed to have not commenced.

Incremental Borrowing Rate **-** the rate that, at the inception of the lease, the lessee would have incurred to borrow over a similar term the funds necessary to purchase the leased asset. If the lessee is a subsidiary, the rate used by the subsidiary should reflect the incremental borrowing rate of the parent, unless the subsidiary is able to obtain financing on a stand-alone basis without the parent or other related entities guaranteeing the debt.

Interest rate implicit in the lease **-** the discount rate that, when applied to:

1. the minimum lease payments excluding that portion of the payments representing executory costs to be paid by the lessor, and
2. the unguaranteed residual value accruing to the benefit of the lessor

causes the aggregate present value at the beginning of the lease term to be equal to the fair value of the leased property at the inception of the lease, minus any investment tax credit retained by the lessor.

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Initial Direct Costs **-** Only those costs incurred by the lessor that are (a) costs to originate a lease incurred in transactions with independent third parties that result directly from and are essential to acquire that lease and would not have been incurred had the leasing transactions not occurred and (b) certain costs directly related to specified activities performed by the lessor for that lease. Those activities are: evaluating the prospective lessee's financial condition, evaluating and recording guarantees, collateral, and other security arrangements; negotiating lease terms; preparing and processing lease documents and closing the transaction.

Lease **-** an agreement conveying the right to use property, plant, or equipment (land and/or depreciable assets) usually for a stated period of time.

Lease term **-** The sum of the following:

1) The fixed, noncancelable term of the lease,
   A lease which is cancelable for any of the following reasons is considered to be noncancelable for purposes of this definition
   (a) only upon the occurrence of some remote contingency,
   (b) only with the permission of the lessor,
   (c) only if the lessee enters into a new lease with the same lessor, or
   (d) only if the lessee incurs a penalty in such amount that continuation of the lease appears, at inception, reasonably assured.
2) Any periods covered by *bargain renewal options*
3) Any periods which penalties are imposed for failure to renew the lease and the amount of the penalty reasonably ensures renewal (see below for definition of penalty)
4) Any periods covered by ordinary renewal options during which a guarantee by the lessee of the lessor's debt related to the leased property is expected to be in effect or a loan from the lessee to the lessor related to the leased property is expected to be outstanding
5) Any periods covered by ordinary renewal options preceding the date as of which *a bargain purchase option* is exercisable, and
6) Any periods, representing renewals or extensions of the lease at the lessor's option

However, in no case shall the lease term be assumed to extend beyond the date a bargain purchase option becomes exercisable.

Minimum lease payments **-**

From the standpoint of the lessee: The payments that the lessee is obligated to make or can be required to make in connection with the leased property.

Minimum lease payments include the following:

1. The minimum rental payments called for by the lease over the lease term.
2. Any payments or guarantees that the lessee must make or can be required to make concerning the leased property at the end of the lease term including:

a) Any amount to purchase the property
b) Any amount to cover a deficiency from a specified guaranteed residual value
c) Any amount for failure to renew or extend the lease at the expiration of the lease term

When a lease contains a bargain purchase option, only the minimum rental payments over the lease term and the payment called for by the bargain purchase option are included in the minimum lease payments.

The following are excluded when computing minimum lease payments:
1. A guarantee by the lessee of the lessor's debt
2. The lessee's obligation (apart from rental payments) to pay *executory costs* in connection with the leased property
3. Contingent rentals

From the standpoint of the lessor:
Minimum lease payments include the following:
1. Lessee minimum lease payment as defined above plus,
2. Any guarantee of the residual value or of rental payments beyond the lease term by a third party unrelated to either the lessee or the lessor, provided the third party is financially capable of discharging the obligation that may arise from the guarantee.

Non-cancelable Lease - A lease that is cancelable (a) only upon the occurrence of remote contingency (b) only with the permission of the lessor, (c) only if the lessee enters into a new lease with the same lessor, or (d) only if the lessee incurs a penalty in such amount that continuation of the lease appears, at inception, reasonably assured.

Operating lease - A lease which, due to its terms, does not qualify as a capital lease and therefore is recorded as periodic rental expense.

Penalty - Any requirement that is imposed or can be imposed on the lessee by the lease agreement or by factors outside the lease agreement to disburse cash, incur or assume a liability, perform services, surrender or transfer an asset or rights to an asset or otherwise forego an economic benefit, or suffer an economic detriment. Factors to consider when determining if an economic detriment may be incurred include, but are not limited to, the uniqueness of purpose or location of the property, the availability of a comparable replacement property, the relative importance or significance of the property to the continuation of the lessee's line of business or service to its customers, the existence of leasehold improvements or other assets whose value would be impaired by the lessee vacating or discontinuing use of the leased property, adverse tax consequences, and the ability or willingness of the lessee to bear the cost

associated with relocation or replacement of the leased property at market rental rates or to tolerate other parties using the leased property.

Sale-Leaseback **-** a transaction that occurs when a company sells property and immediately leases it back from the purchaser.

Sublease **-** The leased property is re-leased by the original lessee to a third party, and the lease agreement between the two original parties remains in effect.

Unguaranteed residual value **-** The *estimated residual value of the leased property* exclusive of any portion guaranteed by the lessee or by a third party unrelated to the lessor.

II. Accounting Practice

1. Background

The accounting principles for leases are primarily promulgated by Financial Accounting Standards Board Accounting Standards Codification (ASC) Topic 840 (Leases). However, there is additional significant authoritative guidance that addresses implementation questions. Please see References - Related Publications for a listing of some of the more significant guidance.

2. Accounting

Through the contract review process (See 451 – Contractual Review policy), LKE identifies arrangements to be evaluated for potential lease treatment in accordance with the procedures outlined below. The evaluation of whether an arrangement contains a lease should be based on the substance of the arrangement. The Lease Evaluation Worksheet which is part of the contract review process should be utilized to document an initial assessment or a reassessment of an arrangement. (See 451 – Contract Review policy) (The decision matrix included in Appendix A provides additional guidance, if needed, in determining whether an arrangement qualifies as lease.) If the arrangement does not qualify as a lease then other appropriate generally accepted accounting principles should be applied.

Examples of arrangements that may qualify as leases include take-or-pay contracts/commitments, service arrangements involving the use of specific items of PP&E, information technology outsourcing arrangements, emission treatment contracts, throughput arrangements, power supply arrangements and energy-related contracts and transportation service contracts.

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Following the initial assessment of a contractual arrangement at its inception, an arrangement would be reassessed only if:

(1) a substantive formal or informal modification or change is made to the contractual arrangement,
(2) there has been a substantial physical change to the specified PP&E, or
(3) there is a change in the determination as to whether fulfillment of the contractual arrangement is dependent on the specified PP&E.

The reassessment of the arrangement is based on the facts and circumstances as of the date of the reassessment, including the remaining term of the arrangement.

A renewal or extension of an arrangement that does not include modification of any of the terms in the original arrangement prior to the end of the original arrangement will be evaluated only with respect to the renewal or extension period. The accounting for the remaining term of the original arrangement will continue without modification.

If the original accounting for an arrangement gave effect to the assumed exercise of a renewal option, then the exercise of the option, absent any modification, would not trigger a reassessment of the arrangement. The exercise of a renewal option in all other circumstances would trigger a reassessment

If upon reassessment, an arrangement or a portion of an arrangement becomes a lease or ceases to be a lease, the applicable guidance is outlined below:

- Supply arrangement becomes an operating lease for the Purchaser/Lessee - see ASC 840-20-25-9
- Supply arrangement becomes an operating lease for the Seller/Lessor - see ASC 840-20-25-22
- Supply arrangement becomes a capital lease for Purchaser/Lessee - see ASC 840-30-30-5
- Supply arrangement becomes a sales-type lease for the Seller/Lessor - see ASC 840-30-25-4
- Operating lease becomes a supply arrangement for the Purchaser/Lessee - see ASC 840-20-40-2
- Operating lease becomes a supply arrangement for the Seller/Lessor - see ASC 840-20-40-6
- Capital lease becomes a supply arrangement for the Purchaser/Lessee - see ASC 840-30-40-20
- Direct-financing, sales-type or leveraged lease becomes a supply arrangement for the Seller/Lessor - see ASC 840-30-40-6

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Lessee Accounting:
Lease Classification

When LKE is the lessee, it classifies the lease as capital or operating depending on its assessment of the lease criteria at the inception of the lease term.

- Capital Lease - A lease is capital if it meets one or more of the following criteria
  - The lease transfers ownership of the property to the lessee by the end of the lease term
  - The lease contains a bargain purchase option
  - The lease term is equal to 75% or more of the estimated economic life of the leased property. However, if the beginning of lease term falls within the last 25% of the total estimated economic life of the leased property, including earlier years of use, this criterion will not be used for purposes of classifying the lease
  - At the inception of the lease, the present value of the minimum lease payments excluding executory costs equals or exceeds 90 percent of the fair value of the leased property less any investment tax credit, or other investment tax incentive retained and expected to be realized by the lessor. This criterion is not used for purposes of classifying the lease if the beginning of lease term falls within the last 25% of the total estimated economic life of the lease property.

    LKE will compute the present value of the minimum lease payments using the incremental borrowing rate, unless it is practicable to learn the implicit rate computed by the lessor and the implicit rate is less than the incremental borrowing rate. If both these conditions are met, LKE will use the implicit rate.

If the lease does not meet any of these four criteria, it is an operating lease.

NOTE: The lease classification determined for financial accounting purposes is not necessarily the same classification to be used for income tax purposes. For the appropriate tax treatment, consult the Tax department.

Accounting for capital and operating leases

1. Recording capital lease transactions

   A capital lease is recorded as an asset and an obligation in an amount equal to the present value at the beginning of the lease term of minimum lease payments during the lease term, excluding executory costs to be paid by the lessor. However, if the amount determined exceeds the fair value of the leased property at the inception of the lease, the amount recorded as the asset and obligation will be the fair value.

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2. Amortization of capital leases
   - If the lease terms provide for transfer of ownership of the property to the lessee by the end of the lease term or contains a bargain purchase option, the asset will be amortized in a manner consistent with normal depreciation policy for owned assets
   - Otherwise, the asset will be amortized over the lease term to the estimated residual value at the end of the lease term

3. Recording of capital lease payments
   The interest portion of each lease payment will be identified and expensed so as to produce a constant periodic rate of interest on the remaining obligation throughout the life of the lease. The remaining portion of the lease payment reduces the amount of the lease obligation.

4. Recording operating lease
   Rental on an operating lease is charged to expense straight-line over the lease term as it accrues.

Lessor Accounting:
Lease Classification

When LKE is the lessor, it classifies the lease as sales-type, direct financing, leveraged or operating depending on its assessment of the lease criteria at the inception of lease term.

If the lease at inception meets any one of the four criteria under *Lessee Accounting, Lease Classification*—Capital Lease and it meets both of the following criteria, it shall be classified as a sales-type lease, a direct financing lease, or a leveraged lease.

- Collectibility of the minimum lease payments is reasonably predictable, and
- No important uncertainties surround the amount of unreimbursable costs yet to be incurred by the lessor under the lease.

- Sales-type –Sales type leases give rise to manufacturer's or dealer's profit or loss to the lessor (i.e. fair value of the leased property at the inception of the lease is greater or less than its cost or carrying amount, if different) and normally result when a company uses leasing as a means of marketing its products. A lease involving real estate shall be classified as a sales-type lease only if it transfers ownership of the property to the lessee by the end of the lease term.

  LKE has determined that the detailed definition of Integral Equipment in ASC-Topic 360 is intended to be within the context of ASC-Topic 840 and ASC-Topic 360-20 (Property, Plant and Equipment-Real Estate Sales), related to those subsections which specifically address real estate or real estate including equipment. Accordingly, the concept of

integral equipment as defined in the previously discussed lease accounting literature does not apply to projects that do not involve the sale or lease of real estate and accordingly, real estate lease accounting rules do not apply to these projects

- Direct Financing—Direct financing leases do not give rise to manufacturer's or dealer's profit or loss to the lessor and result from financing the acquisition of property by a lessee.
- Leveraged –Leveraged leases are direct financing leases meeting certain other specified criteria:
  - Lease involves 3 parties-lessee, a long-term creditor and lessor
  - Financing provided by long-term creditor is nonrecourse and the amount of financing is sufficient to provide the lessor with substantial "leverage" in the transaction
  - The lessor's net investment declines during the early years once the investment has been completed and rises during the later years of the lease before its final elimination.

Leases not classified as sales-type, direct financing or leveraged leases will be classified as operating leases.

NOTE: As LKE for the most part is not in the business of financing equipment for lessees, most leases will either qualify as a sales-type lease or an operating lease. For Direct Financing and Leveraged Lease accounting guidance, see applicable accounting literature or contact Financial Reporting.

Accounting for Sales-type leases

- The minimum lease payments, net of any executory costs plus the unguaranteed residual value will be recorded as the gross investment in the lease. The present value of the minimum lease payments will be computed using the interest rate implicit in the lease.
- The difference between the gross investment in the lease and the sum of the present value of two components of the gross investment (i.e. minimum lease payments and unguaranteed residual) will be recorded as unearned income.
- The sales price will be equal to the present value of the minimum lease payments receivable.
- The cost of sales will be equal to the cost or carrying amount of the leased asset plus initial direct costs minus the present value of the unguaranteed residual value.
- The discount rate to be used in determining the present values shall be the interest rate implicit in the lease.
- The unearned income will be amortized to income over the lease terms so as to produce a constant periodic rate of return on the net investment in the lease.

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NOTE: A lease involving real estate, property improvements or integral equipment may not be classified as a sales-type lease unless the lease agreement provides for the transfer of title to the lessee at or shortly after the end of the lease term.

Accounting for Operating leases:

- The leased property will be included with property, plant and equipment in the balance sheet. The property will be depreciated using the lessor's normal depreciation policy.
- Rent will be included as income over the lease term as it becomes receivable according to the provisions of the lease. If rentals vary from a straight-line basis the income will be recognized on a straight-line basis unless another systematic and rational basis is more representative of the time pattern in which use benefit from the leased property is diminished, in which case that basis shall be used.
- Initial direct costs will be deferred and allocated over the lease term in proportion to the recognition of rental income. Initial direct costs may be charged to expense as incurred if the effect is not materially different.
- If, at the inception of the lease the fair value of the property in an operating lease involving real estate that would have been classified as a sales-type lease except that it did not transfer ownership to the lessee by the end of the lease term is less than its cost or carrying amount, if different, then a loss equal to that difference will be recognized at the inception of the lease.

Review of Residual Values

For leases in which LKE qualifies as lessor, a review of the estimated residual basis must be performed on a lease-by-lease basis at least annually and, if the review results in a lower estimate than had been previously established and the decline is judged to be other than temporary, then the effect must be given to the lower estimate.

LKE has adopted the approach that upon an other-than-temporary reduction in residual value, a revised implicit rate using the revised lower estimate is calculated. The amortization to date of unearned income would be recalculated using the revised implicit rate, and the net investment would be adjusted to reflect the recalculated earned to date.

Other Leasing Issues

Leases Involving Real Estate:

Land and Buildings

If the lease transfers ownership of the property or contains a bargain purchase option, LKE, as lessee, will capitalize the land and the building separately. For this purpose the present value of the minimum lease payments after deducting executory costs will be allocated between the two

elements in proportion to their fair values at the inception of the lease. The building will be amortized in a manner consistent with normal depreciation policy for owned assets.

If the lease meets neither the transfer of ownership or bargain purchase criteria and the fair value of the land is less than 25 percent of the total fair value of the leased property at the inception of the lease then the land and building will be considered a single unit. If either the economic life or the present value of future minimum lease payments criterion is met, LKE shall capitalize the land and building as a single unit and amortize it to its expected value over the lease term.

If the lease meets neither the transfer of ownership or the bargain purchase criterion and the fair value of the land is greater than or equal to 25 percent of the total fair value of the leased property at the inception of the lease, the land and the building will be considered separately in evaluating whether it qualifies as a capital lease under the remaining two criteria. If the building element meets either of the last 2 criteria and therefore qualifies as a capital lease, the period of amortization will be the lease term. The land element will be accounted for separately as an operating lease. If the building element does not meet either of the last 2 capital lease criteria then both the building element and the land element will be accounted for as an operating lease.

Leases Involving Only Part of Building

When the leased property is part of a larger whole, its cost and fair value may not be objectively determinable for example, when an office or floor of a building is leased. If the fair value of the leased property is objectively determinable, the lease should be classified and accounted for in accordance with Section IV above entitled *Leases Involving Real Estate.* If the fair value of the leased property is not objectively determinable, the lessee should classify the lease solely on criterion 3 (lease term equal to or in excess of 75% of the estimated economic life of the leased property). If that criterion is met, the leased property will be capitalized as a unit and amortized over the lease term. For the lessor, if either the cost or the fair value of the property is not objectively determinable, the lessor shall account for the lease as an operating lease.

Leases Involving Equipment as well as Real Estate

If a lease involving real estate also includes equipment, the portion of the minimum lease payments applicable to the equipment element of the lease shall be estimated by whatever means appropriate in the circumstances. The equipment shall be considered separately for purpose of applying the lease criteria and determining capital or operating lease classification.

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Lessee Involvement in Asset Construction

When intending to be the lessee, LKE's involvement during the construction period may raise questions about whether it is acting as an agent for the owner-lessor or is in substance the owner of the asset during the construction period. LKE's involvement may include:

- Being obligated to begin making lease payments regardless of whether the project is complete
- Guaranteeing the construction debt or providing construction financing either directly or indirectly
- Being primarily or secondarily obligated on construction contracts
- Serving as an agent for the construction, financing or ultimate sale of the assets for the owner-lessor
- Acting as a developer or being the general contractor
- Being obligated to purchase the asset if the construction is not successfully completed by an agreed-upon date and,
- Being obligated to fund cost overruns

If LKE is considered the owner of the asset during the construction period, then effectively a sale and leaseback of the asset occurs when construction of the asset is complete and the lease term begins.

If the documents governing the construction project could require, under any circumstances, that the lessee pay 90 percent or more of the total project costs (excluding land acquisition costs) as of any point in time during the construction period, then the lessee/agent should be deemed to have substantially all of the construction period risks and should be considered to be the owner of the real estate project during the construction period.

Accounting for Rental Costs Incurred during a Construction Period

Rental costs associated with ground or building operating leases that are incurred during a construction period shall be recognized as rental expense.

Related Party Leases

Leases between related parties normally use the same criteria as similar leases between unrelated parties.

Subleases and Similar Transactions

For all sublease transactions, both the original lessee and the original lessor will continue to account for the original lease as before. If LKE is the original lessee and the original lease was accounted for as an operating lease, the sublease must be accounted for as an operating lease. Sublease payments received may not be netted against lease obligations paid unless the transaction qualifies for right of offset.

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If original lease is replaced with a new lease agreement, LKE as lessor shall account for the original lease as a terminated lease and the new lease as a separate transaction.

If LKE, as the original lessee, is relieved of the primary obligation under the original lease, the termination of the original lease agreement shall be accounted for as follows:

a. If the original lease was a capital lease of property (other than real estate including integral equipment), the asset and obligation representing the original lease shall be removed from the accounts, a gain or loss shall be recognized for the difference.

   If LKE is secondarily liable, a guarantee obligation shall be recognized in accordance with ASC-Topic 860 (Transfers and Servicing). As a guarantor, a guarantee obligation will be recognized in the same manner as would a guarantor that had never been primarily liable to that creditor. The guarantee obligation will be initially measured at fair value, and that amount will reduce the gain or increase the loss recognized on extinguishment.

   Any consideration paid or received upon termination shall be included in the determination of gain or loss to be recognized.

b. If the original lease was a capital lease of real estate (including integral equipment), the determination as to whether the asset held under the capital lease and the related obligation may be removed from the balance sheet shall be made in accordance with the requirements of ASC-Topic 360-20. If the criteria for recognition of a sale in ASC-Topic 360-20 are met, the asset and obligation representing the original lease will be removed from the accounts and any consideration paid or received upon termination and any guarantee obligation will be recognized in accordance with the requirements above for property other than real estate. If the transaction results in a gain, that gain may be recognized if the criteria in ASC-Topic 360-20 for recognition of profit by the full accrual method are met. Otherwise, the gain shall be recognized in accordance with one of the other profit recognition methods discussed in ASC-Topic 360-20. Any loss on the transaction shall be recognized immediately.

c. If the original lease was an operating lease and LKE is secondarily liable, the guarantee obligation shall be recognized in the same manner as would a guarantor that had never been primarily liable to that creditor. The guarantee obligation will be initially measured at fair value, and that amount will reduce the gain or increase the loss recognized on extinguishment.

Operating Leases with Scheduled Rent Increases

Operating leases with scheduled rent increases, including “rent holidays” will be recognized on a straight-line basis over the lease term (including any “rent holiday” period) unless another systematic and rational allocation basis is more representative of the time pattern in which the leased property is physically employed.

Landlord/Tenant Incentives

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In regards to an operating lease, landlord incentives will be recorded as deferred rent and amortized as reductions to lease expense over the lease term.

Sale-Leaseback Transactions

When accounting for a sale-leaseback transaction, the seller-lessee records the sale, removes all property and related liabilities from its balance sheet, and recognizes the gain or loss from the sale in accordance with ASC-Topic 840 and ASC-Topic 360. Generally when a sale-leaseback occurs, the profit or loss on the sale is deferred and is amortized in proportion to the leased asset, if a capital lease, or in proportion to the related gross rental charged to expense over the lease term, if an operating lease.

3. Disclosure requirements

Lessee:

1. All Leases:
   A general description of the lessee's leasing arrangements, including but not limited to the following:
   - ✓ The basis of which contingent rental payments are determined
   - ✓ The existence and terms of renewal or purchase options and escalation clauses
   - ✓ Restrictions imposed by lease arrangements, such as those concerning dividends, additional debt and further leasing.
2. Capital Leases:
   - ✓ Assets recorded under capital leases and the accumulated amortization thereon shall be separately identified in the lessee's balance sheet or in footnotes thereto as of the date of each balance sheet presented. Also, the related obligations shall also be separately identified in the balance sheet as of the date of each balance sheet presented and should be subject to the same considerations as other obligations in classifying them with current or noncurrent liabilities. The amortization charge to income for each period an income statement is presented should be separately disclosed in the financial statements or footnotes, unless it is included in depreciation expense and the fact that it is included is disclosed.
   - ✓ The gross amount of assets recorded under capital leases as of the date of each balance sheet presented by major classes according to nature or function.
   - ✓ Future minimum lease payments as of the latest balance sheet date presented, in the aggregate and for each of the five succeeding fiscal years, with separate deductions from the total for the amount representing executory cost and imputed interest.
   - ✓ The total of minimum sublease rentals to be received in the future under noncancelable subleases as of the date of the latest balance sheet presented.
   - ✓ Total contingent rental actually incurred for each period for which an income statement is presented.

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3. All Operating Leases:
   - ✓ Rental expense for each period for which an income statement is presented, with separate amounts for minimum rentals, contingent rentals, and sublease rentals. Rental payments under leases with terms of a month or less that were not renewed need not be included.
4. Operating Leases having an initial or remaining noncancelable lease term in excess of one year:
   - ✓ Future minimum rental payments required as of the date of the latest balance sheet presented, in the aggregate and for each of the five succeeding fiscal years.
   - ✓ The total of minimum rentals to be received in future under noncancelable subleases as of the date of the latest balance sheet presented
5. Related Parties
   The nature and extent of any leasing transactions with related parties must be disclosed.

Lessor

When leasing, exclusive of leverage leasing, is a significant part of revenue, net income, or assets certain information is required to be disclosed. Lessor disclosures generally would be unnecessary whenever revenue, net income, and assets related to leasing represent less than 10% of consolidated amounts. Since it would appear that the above requirements would not be met for LKE or any other reporting entity currently, the required disclosures have not been enumerated in this policy. Required disclosures can be found in ASC 840, ASC 310 (Receivables) and ASC 410 (Asset Retirement and Environmental Obligations) for assets under operating lease that include an ARO.

Sale-Leaseback Disclosures

- ♦ The financial statements of a seller-lessee shall include a description of the terms of the sale-leaseback transaction, including future commitments, obligations, provisions, or circumstances that require or result in the seller-lessee's continuing involvement.
- ♦ The financial statements of a seller-lessee that has accounted for a sale-leaseback transaction by the deposit method or as a financing according to the provisions of ASC 840 also shall disclose:
  - o The obligation for future minimum lease payments as of the date of the latest balance sheet presented in the aggregate and for each of the five succeeding fiscal years
  - o The total of minimum sublease rentals, if any, to be received in the future under noncancelable subleases in the aggregate and for each of the five succeeding fiscal years.

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III. Procedures

- Financial Accounting and Reporting (FAA) will identify Business Line areas/departments within their organizations that may enter into contracts/arrangements that may qualify as a lease.
- Business Line Contacts must establish a process to obtain from their organizations information about new arrangements/contracts or amendments and modifications to existing arrangements/contracts in a timely manner. The process should be coordinated with FAA and the Legal Department. Contact individual(s) must be designated for each Business Line. See LKE's 451 - Contractual Review policy for the list of Business Line Contacts. The lease contract reviewers are the designated Accounting Analyst in FAA, designated Supply Chain Manager, and Manager of Corporate Fuels and By-Products.
- Upon identification of arrangement as a lease determine appropriate lease classification depending on whether LKE is lessee or lessor in leasing transaction. Analysis performed in connection with determination must be documented and reviewed by designated Lease Reviewer and his (or her) manager/director.
- Upon determination of the appropriate lease classification, FAA must apply the appropriate accounting.
- In connection with modification of original arrangement or renewal/extensions respective accounting organization must evaluate impact on current classification and accounting.
- For leases in which LKE qualifies as the lessor, a review of the estimated residual value must be performed on a lease-by-lease basis at least annually. .
- At least quarterly but preferably on a monthly basis, all Lease Evaluation Worksheet results will be summarized by each Lease Reviewer as part of the contract review process..
- The Lease Evaluation Worksheet and supporting documentation, including arrangements and conclusions, will be reviewed and approved by the Manager, Financial Accounting and Analysis or designee.
- Upon approval, the summary of the conclusions reached in the contract review process will be sent to LKE Financial Reporting and PPL Technical Accounting. FAA will notify LKE Financial Reporting and PPL Technical Accounting of new leases as they become aware of them.
- PPL Technical Accounting may request copies of significant or unusual agreements for additional review or disclosure.
- FAA will submit significant or unusual arrangements to the Controller (or designee) for his (or her) review and approval.
- Each Lease Reviewer will maintain supporting documentation in accordance with record retention policies**.** FAA will maintain supporting documentation in accordance with record retention policies.

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IV. Responsibility

A. The Controller is responsible for implementing and maintaining procedures to ensure that the practices set forth in this policy are followed.
B. The Legal Department and Business Line Contacts are responsible for providing timely notification to FAA of new arrangements or changes to existing arrangements.
C. FAA is responsible for performing necessary lease analysis in accordance with the policy to determine appropriate classification and accounting. Documentation of lease analysis and conclusions reached thereon will be in writing.
D. FAA will be responsible for ensuring that the appropriate accounting/disclosure requirements are implemented based on those conclusions/decisions in a timely manner.
E. Lease Reviewers within respective business areas must review and approve conclusions reached in a timely manner. Review and approval must be evidenced in writing.
F. FAA must notify Financial Reporting of outcome of analysis, conclusions/decisions reached in a timely manner so that required disclosures can made in financial statements.
G. FAA must ensure that a review of the residual values is performed and documented, as required above, at least on an annual basis.

Reports Generated and Recipients:

- Inventory listing of contracts within scope of contract review that include review for Leases provided by FAA
- Contract review templates provided by Lease Reviewers
- List of existing contracts from the Legal Department

Additional Controls or Responsibility Provided by Other Procedures:
451 - Contractual Review policy

Regulatory Requirements:

None

References - Related Publications

Accounting Pronouncements

- ASC 840 (Leases)

- ASC 360 (Property, Plant and Equipment)
- ASC 860 (Transfers and Servicing)
- ASC 310 (Receivables)
- ASC 410 (Asset Retirement and Environmental Obligations)

Other

- PPL Research and Special Projects White Paper, R&SP 04-20, "Sundance Sale-Leaseback Accounting"
- "Accounting for Leases—Interpretations of FASB Statement No. 13", Author-Arthur Andersen
- "Financial Reporting Series—Lease Accounting"; Author-Ernst & Young

Corresponding PPL Policy No. and Name:

- 403 Determining Whether an Agreement Contains a Lease
- 404 Accounting and Reporting Requirements for Leases

Key Contact:

Manager, Financial Accounting and Analysis

Administrative Responsibility:

Director, Accounting and Regulatory Reporting
Controller

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LG&E and KU Energy LLC Accounting Policy and Procedures

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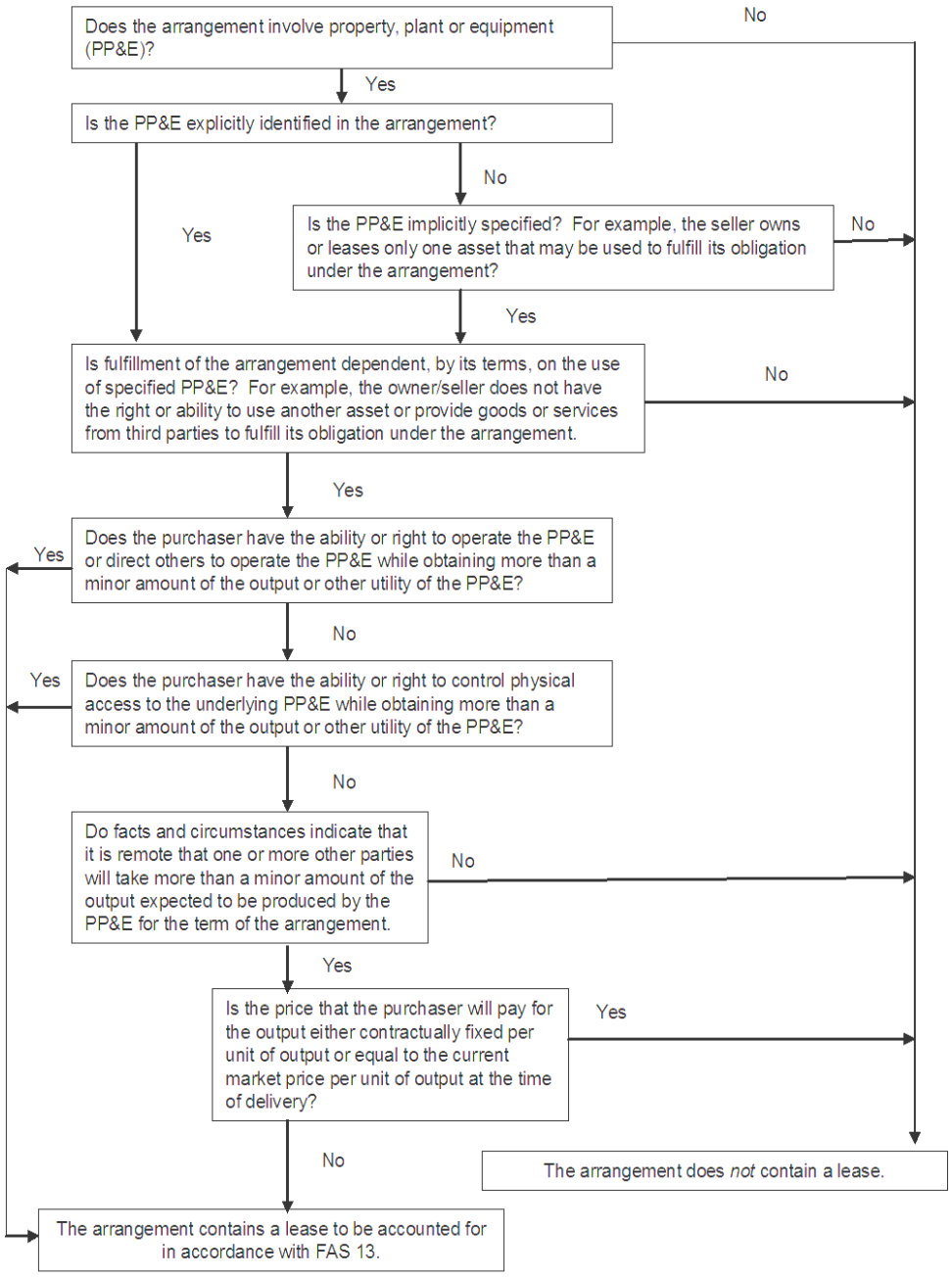
Appendix A – Flowchart Illustration of the EITF 01-8 Model to Determine Whether an Arrangement Contains a Lease
(Intended only to be used as a supplement, not in lieu of, to the guidance in EITF 01-8)



(Note: The above illustration was taken from an external document and therefore is read-only and cannot be updated. All pre-codification references should be updated to ASC 840, “Leases.”

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Notes to Appendix A:

A) ASC 840, "Leases" applies to contracts that convey the right to use land, a depreciable asset or both. Therefore, intangible assets, inventory, etc. are outside the scope of ASC 840.

In order for an arrangement to contain a lease of Property, Plant & Equipment ("PP&E"), the PP&E must be identified either explicitly or implicitly. Although specific PP&E may be identified explicitly in the contract, the arrangement would not contain a lease if the legal owner of the PP&E has both the right and the ability to fulfill the arrangement with the buyer using other PP&E not specified in the arrangement. Operational, legal, and financial restrictions should be considered in evaluating whether the PP&E is identified either explicitly or implicitly. PP&E has been implicitly specified if, for example the seller owns or leases only one asset with which to fulfill the obligation and it is not economically feasible or practicable for the owner/seller to perform its obligation through the use of alternative PP&E.

A warranty provision allowing or requiring the seller to substitute other PP&E in the event the specified PP&E becomes defective would not, by itself, preclude the arrangement from being considered a lease. Likewise, a provision that contractually permits or requires the seller to substitute other PP&E on or after a specified date does not preclude the arrangement from being considered to contain a lease prior to the substitution date.

B) If the seller has the right to fulfill its obligation under the arrangement using other assets but it is not economically feasible or practicable for the seller to do so, PP&E would be implicitly specified because the right to use other assets to fulfill the obligation would be considered non-substantive. For example, suppose an enterprise contracts to provide data-processing outsourcing services to a customer. If the seller can fulfill its obligation under the arrangement with the purchaser by using only a particular piece of computer equipment (i.e., PP&E), the computer equipment would be considered to be specified implicitly. If the seller has a contractual right to use other PP&E, the use of the other PP&E would not be considered feasible and, therefore, disregarded if the pricing of the arrangement with the purchaser precludes the use of other PP&E for the entire term of the arrangement. The pricing would be considered to preclude use of other PP&E if it would be cost-prohibitive for the seller to use other PP&E for the entire term of the arrangement. Further, it would not be considered feasible to use other PP&E if the other PP&E is not expected to have sufficient capacity to service the purchaser.

C) The purchaser's ability to operate the PP&E may be evidenced by (but is not limited to) the purchaser's ability to hire, fire, or replace the property's operator or the purchaser's ability to specify significant operating policies and procedures in the arrangement with the owner/seller having no ability to change such policies and procedures.

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A requirement to follow "prudent operating practices" (or other similar requirements) generally does not convey the right to control the underlying PP&E. Similarly, a contractual requirement designed to enable the purchaser to monitor or ensure the seller's compliance with performance, safety, pollution control, or other general standards generally do not establish control over the underlying PP&E.

PPL believes that 10 percent or more of the output to be produced by the PP&E over the term of the contractual arrangement is considered "more than a minor amount of the output." An arrangement in which a purchaser receives substantially all of the output from dedicated PP&E may be considered to contain a lease.

D) Complex pricing arrangements should be discussed with FAA.

LG&E and KU Energy LLC Accounting Policy and Procedures

455 - Contingencies

Policy: Contingencies must be recognized if they are probable and can be reasonably estimated. Disclosure is required for certain events which could give rise to a loss, but do not meet the conditions for accrual.

Procedure: Contingencies required to be recognized must be recorded in a timely manner and required disclosure information must be submitted to Financial Reporting in accordance with its SEC reporting timeline. Detailed procedures are outlined below.

Scope: All contingencies, with the exception of tax contingencies and guarantees (See 1057 – Guarantees Policy). Examples include:

- collectability of non-customer receivables (see 953 – Reserve for Bad Debts Policy for customer receivables),
- product warranties or defects,
- damage by fire, explosion or other hazards,
- expropriation of assets,
- pending or threatened litigation,
- actual or possible claims or assessments, and
- environmental obligations.

Objective of Procedure: The purpose of this policy is to appropriately account for and disclose contingencies according to Accounting Standards Codification (ASC) 450, *Contingencies* and ASC 410-30, *Asset Retirement and Environmental Obligations: Environmental Obligations*.

Definitions:

Contingency – an existing condition, situation, or set of circumstances involving uncertainty as to possible gain or loss to an enterprise that will ultimately be resolved when one or more future events occur or fail to occur.

Probable – the future event or events are likely to occur.

Reasonably Possible – the chance of the future event or events occurring is more than remote but less than likely.

Reasonably Estimable – range of amounts can be established.

Remote – the chance of the future event or events occurring is slight.

455 - Contingencies

General Requirements:

Recognition and Measurement

Loss Contingencies:

Individual loss contingencies must be accrued as a charge to income if the loss is probable (75% or greater probability), can be reasonably estimated, and the estimate is $100,000 or more. Loss contingencies that are probable and estimable, but individually below $100,000 must be accrued if in aggregate they exceed $100,000.

Where there is a probable loss (75% or more) with a range of possible values as the outcome, the most likely point in the range should be included in the loss accrual. If a judgment cannot be made as to the most likely outcome within the range, the lower end of the range should be included in the loss accrual. If an offer of settlement has been made by the Company for a matter, the probability of loss is assumed to be 100% and the amount of the offer is the minimum amount accrued.

For certain events which could give rise to a loss, but do not meet the conditions for accrual, disclosure is required when it is reasonably possible (but not probable) that a loss has been incurred (see the Disclosures section for further detail). Furthermore, if the loss is probable (75% or more), but the amount of the loss cannot be reasonably estimated, disclosure is required.

General or unspecified business risks (sometime referred to as "reserves for general contingencies") do not meet the conditions for accrual and therefore no accrual and no disclosure for such risks is required.

The accrual or disclosure of remote contingencies is not required, except for guarantees within the scope of ASC-460, *Guarantees*. If a remote contingency related to a guarantee would result in a material loss, judgment must be exercised regarding disclosure (see 1057 – Guarantees Policy).

Gain Contingencies:

Gain contingencies which represent the recovery of previous losses (costs) incurred will be recognized as a receivable and a credit to the account initially charged for the respective loss contingency when the amount is greater than $100,000 and formal written confirmation of the reimbursable amounts or information regarding the timing of such reimbursements from the respective insurer (minimum of $100,000 threshold) is received from the Legal Department. Gain contingencies which represent a gain in excess of loss amounts, or incremental income, are not recorded until their realization is 100% probable (i.e., when payment is received). Gain contingencies may not be recognized until all contingencies related to the matter are resolved.

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Costs of attorneys' and other experts' fees, associated with defending the Company's position related to a contingency, should be accrued as incurred.

If information becomes available after the books are closed, but prior to the issuance of the financial statements, indicating it is probable an asset has been impaired or a liability has been incurred at the date of the financial statements and the amount is material in conformity with 354 – Materiality Policy, the financial statements will be adjusted.

Disclosure

A. Amounts accrued

Footnote disclosure of the nature and amount of the accrual may be necessary for the financial statements present fairly, in all material respects, relevant information.

B. Amounts not accrued

If a loss contingency has not been recorded because one or both of the conditions for accrual are not met, ASC 450 requires footnote disclosure when there is at least a reasonable possibility that a loss has been incurred.

Financial Accounting and Analysis (FAA) works with the Financial Reporting department to ensure any required disclosures are appropriately included in the financial statements and notes thereto.

If exposure to loss exceeds the amount accrued, disclosure is required when there is a reasonable possibility that an additional loss has been incurred. The disclosure must indicate the nature of the contingency and provide an estimate of the possible loss or range of loss, or state that such an estimate cannot be made.

No disclosures are required for contingencies qualifying as remote except for guarantees within the scope of ASC 460 (see 1057 - Guarantees Policy).

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Detailed Procedures Performed for Contingencies:

A. Loss Contingency Accruals

The Legal Department prepares the quarterly Material Loss Contingency Assessment chart which lists potential losses with a probability of 75% or greater that the Company will incur a loss of over $100,000. A quarterly meeting is held with the designated Legal and Accounting personnel, including the Manager, Financial Accounting & Analysis, to evaluate the need for accruals related to these potential losses. Additionally, after the quarterly Loss Contingency meeting has taken place, the LKE designated Legal and Accounting personnel participate with designated PPL personnel in conference calls to discuss any loss contingencies.

Separately, the Legal Department also prepares a quarterly Immaterial Loss Contingencies -- Summary memo, as requested by the FAA department, for estimable, in-scope matters not individually meeting the >75% and >$100,000 thresholds described above. The memo identifies potential aggregate accruals for individual estimable loss contingencies of less than $100,000. This memo includes the items that are handled by in-house counsel and external counsel. Additionally, the Manager, FAA or designated Accounting Analyst also receive the applicable monthly Auto and General Liability Open/Reserved Claims report provided by Underwriters Safety and Claims Inc. (USC), the Company's outside third party claims administrator. The Legal Department chart and memo are intended to exclude relevant privileged information of the cases in order to maintain attorney-client privilege. FAA verifies that the amounts included in the chart, memo and report are properly accrued as of quarter-end.

In determining the estimate of loss or obligation required above, there may be a wide range of possible losses due to various interpretations or on-going developments regarding the facts, the legal issues involved, commercial or negotiating aspects applicable to the parties, etc. Where there is a probable loss with a range of possible values as the outcome, the most likely point in the range is included in the loss accrual. If a judgment cannot be made as to the most likely outcome within the range, the lower end of the range is included in the loss accrual. If an offer of settlement has been made by the Company for a matter, the probability of loss is assumed to be 100% and the amount of the offer is the minimum amount accrued.

For the amounts reported, the Legal department must designate the legal liability as current if the liability is more than likely to be paid within the following 12 months, or non-current, if longer than 12 months from the quarter being reviewed. If there are multiple risks or sub-components, the Legal department must report the portion of the liability that is current and the portion of the liability that is non-current for each Company. Any non-current liabilities may need to be discounted by the FAA department. To determine if a liability should be discounted, refer to the 960 – Discounting Policy.

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The Company has certain varying insurance deductibles. For any covered amounts (claims, settlements, attorneys' fees, etc.) that are paid in excess of such amounts, a receivable may need to be set up for reimbursement of this excess amount from the insurer. A receivable is not set up unless a formal written confirmation for reimbursement is received from the Legal Department that a claim has been approved by the insurer.

Previously recorded contingencies must be reviewed at least quarterly.

Quarterly, required disclosure information, as outlined above, must be submitted to the Financial Reporting department in accordance with its reporting timeline.

B. Environmental Contingencies

The requirements and criteria for recording liabilities as stated in ASC 450 also apply to environmental obligations. There are a few clarifications within ASC 410-30 – *Asset Retirement and Environmental Obligations: Environmental Obligations* related to the recognition criteria and the disclosure requirements specific to environmental contingencies (see 652 – Capital – Asset Retirement Obligations Policy).

1. Financial Disclosure

The SEC regulations and FASB accounting standards require disclosure of:

- any material estimated capital expenditures for environmental control facilities; any administrative or judicial proceeding arising out of environmental laws, if the results of such a proceeding are material;
- any potential environmental loss contingency for which the Company cannot determine that a material effect on future financial condition or results of operations is not reasonably likely to occur;
- and an environmental loss contingency accrued by a charge to income when it has been determined it is probable that a liability has been incurred and the amount of the loss is reasonably estimable.

2. Milestone Events

The time line for recording an environmental liability begins when contamination is released into the environment and ends when clean-up is completed. This process can span several decades. Additionally, surveillance and monitoring of sites declared as "clean" may continue in perpetuity. A liability should be recorded on the Company's books as soon as it is determined that environmental damage has occurred and costs can be reasonably estimated. This usually is at the Discovery stage.

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Contamination Release:

Generally, hazardous waste is disposed of in a timely manner and charged to current operations. Unfortunately, past disposal practices, which were legal at the time, have caused contamination that regulatory agencies now require to be cleaned up.

Discovery:

Operating managers and Environmental Management personnel continually monitor the Company's environmental requirements in concert with the Kentucky Department of Environmental Protection (DEP), the United States Environmental Protection Agency (EPA) and local environmental control agencies. When waste disposal methods used by the Company differ from changing regulatory requirements, and revised disposal methods or remediation costs can be ***reasonably estimated***, the associated liability is recorded. Also, when any environmental monitoring or testing identifies the need for remediation and the costs can be reasonably estimated, this additional liability is recorded.

Notification By Regulatory Authorities:

Official notification of an environmental liability by the Kentucky DEP or EPA normally follows the Company's reporting a possible environmental exposure to these agencies. Exceptions include unknown liabilities associated with property purchased from others or Superfund sites where the Company has been identified as a Potentially Responsible Party (PRP) through contracted services.

Consent Decree:

Regulatory agencies typically require PRPs to sign consent decrees to undertake studies to determine appropriate clean-up methods and associated costs. Often times cost estimates for clean-up are not available at this stage.

Investigation:

The first step in understanding the liabilities associated with a contaminated site is to investigate the nature and extent of the contamination, then evaluate remedial alternatives. Under Superfund, this is called the Remedial Investigation and Feasibility Study (RI/FS). The investigation is often conducted under a consent decree with the Kentucky DEP or EPA.

Settlement:

Following the investigation, the Company may decide to undertake the remedy itself, enter an allocation agreement with other potentially responsible parties sharing the costs, or cash-out of the process entirely.

Clean-up:

Site clean-up may be performed by the Company, Kentucky DEP, EPA and/or other parties. These activities may occur over several years, followed by continuing surveillance and monitoring.

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3. Estimated Costs

ASC 410-30-25, "Recognition", requires that environmental losses be recorded at estimated cost. If the Company can only estimate a range of environmental costs and no amount within the range is a better estimate, the minimum amount in the range should be accrued.

In practice, several remediation methods, with variable costs, may be available (e.g. capping, bio-remediation, waste removal or on-site incineration). For example, assume that each clean-up option - capping to on-site incineration - are progressively more expensive and therefore establish a range of potential costs. If bio-remediation is likely to be selected by the regulator, that cost should be accrued. If there is no precedent as to which remediation method will be selected, the cost of capping should be accrued (i.e., the minimum estimated cost).

Accruable costs ***included*** in the estimate generally include:
- Remedial Investigation and Feasibility Study (RI/FS) costs incurred by regulators and consultants.
- Regulatory agency costs for clean-up and oversight.
- Outside contractor fees for remediation.
- Ongoing surveillance and monitoring
- Internal payroll costs for those employees who devote a significant amount of time directly to a remediation effort.

Costs ***excluded*** from environmental costs accruals are:
- Operating costs of waste reduction program.
- Capital projects to reduce emissions or generation of hazardous waste.

Liabilities for environmental losses should be recorded gross on the balance sheet. Possible insurance recoveries or recovery through rates should not be netted against the liability.

C. Workers' Compensation Accruals

The detailed procedures regarding the recognition of contingencies related to workers' compensation claims vary from those described above, however the general accounting standards related to loss contingencies and uncertainties also apply to workers' compensation losses.

As workers' compensation expenses are tied to labor costs, the Company accrues for estimated workers' compensation claims through the burden process that allocates labor costs to appropriate departments and entities. The Company has outsourced the claims processing to USC. (See 750 – Oracle Burdening Policy)

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On a monthly basis, USC provides a "Loss Experience Report" to the Treasury department by the third workday that details claims made and claims paid. A designated Treasury Analyst incorporates information from this report into an internally developed workers' compensation loss model, which estimates the Company's liability for current and future claims. On a quarterly basis, adjustments to estimates can be made, if needed, via journal entry.

The Treasurer reviews the Loss Experience Report and the loss model, as evidenced by reconciliation sign-off. The liability is properly classified as current or non-current on the balance sheet.

The Legal Department also reviews the Loss Experience Report to determine coordination with the Material Loss Contingency Assessment chart. The Loss Experience Report matters are not reportable on the Immaterial Loss Contingency -- Summary memo.

Reports Generated and Recipients:

- The Auto and General Liability Open/Reserved Claims report is provided monthly by USC to the Legal Department, FAA and others
- The Workers' Compensation Loss Experience Report is provided monthly by USC to the Treasury department, which provides the report to FAA
- Immaterial Loss Contingencies -- Summary memo from Legal Department provided to FAA and others
- Material Loss Contingency Assessment chart from Legal Department provided to FAA and others

Additional Controls or Responsibility Provided by Other Procedures:

- 250 – Balance Sheet Account Reconciliation Policy
- 354 – Materiality Policy
- 750 – Oracle Burdening Policy
- 1057 – Guarantees Policy

Regulatory Requirements:

N/A

Reference:

- ASC 210 - 20, *Balance Sheet – Offsetting*
- ASC 275, *Risks and Uncertainties*
- ASC 410, *Asset Retirement and Environmental Obligations*
- ASC 450, *Contingencies*
- ASC 460, *Guarantees*
- EITF Issue 01-10, *Accounting for the Impact of the Terrorist Attacks of September 11, 2001*
- SEC Regulation S-K, Items 101, 103 and 303.

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- SEC SAB No. 92, "Accounting and Disclosures Relating to Loss Contingencies"

Corresponding PPL Policy No. and Name:
405 – Accounting and Disclosure Requirements for Contingencies
406 – Accounting and Disclosure Requirements of Environmental Costs

Key Contact:
Manager, Financial Accounting and Analysis

Administrative Responsibility:
Controller
Director, Accounting and Regulatory Reporting

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LG&E and KU Energy LLC Accounting Policy and Procedures

456 – Pension and Postretirement Plans

Policy: Accounting and disclosures for pension and other postretirement plans will be in conformity with FASB ASC 715, *Compensation – Retirement Benefits*.

Procedure: Plan assets and obligations must be measured at a specific and consistently applied point in time. LKE uses a December 31 measurement date for its pension and other postretirement benefit plans.

Using valuations provided by its actuaries, LKE and its subsidiaries will record/adjust liabilities and assets associated with its pension and other postretirement plans at least annually and whenever changes to the plans or significant events occur resulting in a material change in valuation. Monthly expense will be recorded associated with these plans consistent with the allocation of labor to the various subsidiary entities. Expense will be recorded on a regulatory basis with the difference between the regulatory and financial reporting basis due to purchase accounting adjustments recorded to LKC.

Scope: LKE employees benefit from both funded and unfunded retirement benefit plans. Its defined benefit pension plans cover employees hired by December 31, 2005. Employees hired after this date participate in the Retirement Income Account ("RIA"), a defined contribution plan. The postretirement plan includes health care benefits that are contributory, with participants' contributions adjusted annually. This policy applies to all of LKE's qualified and non-qualified defined benefit pension and other postretirement plans, including plans that provide health and life insurance and other welfare benefits to retirees.

Objective of Procedure: The accounting for pensions, ASC 715-10-30 and other postretirement benefits, ASC 715-10-60 are premised on the delayed recognition of actual results versus expected or estimated results. This concept recognizes and allows for the smoothing of short-term volatility in the capital markets in which plans are invested and from which assumptions are used to measure results. However, certain events such as settlements and curtailments could require immediate recognition of a liability and offsetting cost.

The basis for the determination of pension and other postretirement benefit obligations and cost are the plan provisions coupled with economic assumptions and demographic and mortality assumptions applied to actual employees and retirees. An obligation for each employee and retiree is calculated and projected to an assumed date of death using IRS mortality tables, then discounted to present values.

The discounted pension and other postretirement benefit obligations are netted with plan assets to determine the amount of liability, or prepayment if assets exceed discounted obligations, to be recorded on the Company's balance sheet.

456 – Pension and Postretirement Plans

General Requirements:

LKE's qualified pension plans meet specific IRS guidelines and are required to be funded in a trust, which is legally separated from corporate assets for the sole purpose of providing for present and future pension obligations.

Non-qualified pension plans, most commonly referred to as Supplemental Executive Retirement Plans (SERP's) are plans that provide for additional pension benefits to highly compensated employees above IRS limits for qualified plans. Non-qualified pension plans are not required to segregate assets for benefit payments into a separate trust. LKE provides benefits under non-qualified plans, which are paid from corporate assets, as it does not currently maintain separate trusts for these plans.

Definitions:

Accumulated postretirement benefit obligation – The measure of benefit obligations under a postretirement benefit plan, such as a retiree health care plan.

Discount rate – The interest rate used to adjust for the time value of money.

Expected long-term rate of return on plan assets – An assumption as to the rate of return on plan assets stated as a percentage reflecting the average rate of earnings expected on the funds invested or to be invested to provide for the benefits included in the projected benefit obligation.

Expected return on plan assets – A dollar amount calculated as a basis for determining the extent of delayed recognition of the effects of changes in the fair value of assets. The expected return on plan assets is determined based on the expected long-term rate of return on plan assets and the market-related value of plan assets.

Fair value – As stated in FASB Accounting Standards Codification (ASC) 820-10-20, Fair Value Measurements and Disclosures, "fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date." ASC 820 introduces and requires documentation of new fair value measurement concepts including: a) exit price (entry, transaction or settlement price does not necessarily equate to fair value), b) highest and best use, c) principal or most advantageous market and d) non-performance risk (e.g. credit risk) for an entity's own liabilities. In addition, ASC 820 expands the fair value disclosure requirements of other accounting pronouncements. When measuring fair value, these new concepts as well as the disclosures should be considered and documented.

456 – Pension and Postretirement Plans

Gain or loss – A change in the value of either the projected benefit obligation or the plan assets resulting from experience different from that assumed or from a change in an actuarial assumption.

Health care cost trend rates – An assumption about the annual rate(s) of change in the cost of health care benefits currently provided by the postretirement benefit plan, due to factors other than changes in the composition of the plan population by age and dependency status, for each year from the measurement date until the end of the period in which benefits are expected to be paid. The health care cost trend rates implicitly consider estimates of health care inflation, changes in health care utilization or delivery patterns, technological advances, and changes in the health status of the plan participants. Differing types of services, such as hospital care and dental care, may have different trend rates.

Market-related value of plan assets – A balance used to calculate the expected return on plan assets. Market-related value can be either fair market value or a calculated value that recognizes changes in fair value in a systematic and rational manner over not more than five years. LKE applies the expected rate of return to all assets and then smoothes all asset gains/losses that differ from that expected rate of return.

Measurement date – The date as of which plan assets and obligations are measured.

Plan assets – The assets of the plans are legally separated from LKE and invested in external trusts for the exclusive purpose of providing for present and future benefit payments under the plans for which they are invested.

Plan curtailment – An event that significantly reduces the expected years of future service of present employees or eliminates, for a significant number of employees, the accrual of defined benefits for some or all of their future services.

Prior service cost – The cost of retroactive benefits granted in a plan amendment.

Projected benefit obligation (PBO) – The actuarial present value as of a date of all benefits attributed by the pension benefit formula to employee service rendered prior to that date. The projected benefit obligation is measured using assumptions as to future compensation levels if the pension benefit formula is based on those future compensation levels (pay-related, final-pay, final-average-pay, or career-average-pay plans).

Rate of compensation increase – Management’s projection of employees' annual pay increases, which are used to project employees’ pension benefits at retirement. This rate is based on a review of historical salary increases including annual merit increases and increases due to promotions.

456 – Pension and Postretirement Plans

Settlement – An irrevocable action that relieves the employer (or the plan) of primary responsibility for a pension benefit obligation and eliminates significant risks related to the obligation and the assets used to effect the settlement. Examples of transactions that constitute a settlement include (a) making lump-sum cash payments to plan participants in exchange for their rights to receive specified pension benefits and (b) purchasing nonparticipating annuity contracts to cover vested benefits. ASC 715-30-35-82 states that a recognition in earnings of gains or losses from settlements is required if the cost of all settlements (lump sums) during a year is greater than the sum of the service cost and interest cost components of net periodic pension cost for the pension plan for the year.

Detailed Procedures Performed:

Measurement date / Remeasurements:

ASC 715-30-35-62 through 68 provides the following guidance in regard to the measurement date. The measurements of plan assets and benefit obligations required by this Statement shall be as of the date of the employer's fiscal year-end statement of financial position unless (a) the plan is sponsored by a subsidiary that is consolidated using a fiscal period that differs from its parent's, or (b) the plan is sponsored by an investee that is accounted for using the equity method of accounting. Requiring that the pension measurements be as of a particular date is not intended to require that all procedures be performed after that date.

PwC's ARM section 4270, "Pension Costs", paragraph .431 indicates that judgment is required to determine what constitutes a significant portion of expected future service and a significant number of employees in regard to settlements and curtailments, discuss below. Paragraph .431 goes on to indicate that, absent other consideration a 10% or greater reduction would be considered significant, a reduction of less than 5% would not be significant and a reduction between 5 and 10% should be evaluated based upon the facts and circumstances. This same guidance and quantitative assessment should be applied to all events to determine if they are significant and require remeasurement.

In addition to this guidance, LKE will review the final annual actuarial valuation reports against the annual disclosure amounts prescribed by ASC 715-20-50 to determine if the assets or liabilities for each individual plan should be adjusted. Differences may result due to the rollforward of data used to generate the annual disclosures and complete data collection and reconciliation used to produce the final plan valuations. The review of any resulting differences will encompass both quantitative and qualitative considerations to determine the significance of the differences and if they should be recorded. Significant differences will be assessed under ASC 250-10, Accounting Changes and Error Corrections.

456 – Pension and Postretirement Plans

Asset Values:

Plan assets are measured at fair value at each measurement date, which are then offset against the pension and other postretirement benefit obligations to determine the funded status to be recorded on the balance sheet.

Plans are allowed to smooth the volatility of asset fluctuations by using a calculated or "market related value" approach to determine the value of assets to be used to measure pension costs and determine funding requirements. LKE uses a five year smoothing for the determination of its market-related value of assets. Under this approach, asset gains or losses are recognized in the asset base over a five year period.

ASC 715-30-55-101 through 107 provides guidance/illustrations in the use of a market related value approach.

Assumption Setting:

Management makes key decisions regarding the primary assumptions used in the calculations of obligations and assets which include the discount rate, expected rate of return on assets, salary increase rate and health care cost trend rate. Twice a year, Plan assumptions are evaluated by financial and human resources management and the independent actuary. These assumptions are approved on an annual basis, barring any events requiring an interim measurement. The basis for determining the assumptions are as follows:

Discount rate: An independent actuary determines the expected duration adjusted discount rate based on a universe of investment grade debt instruments. Additionally, the Moody's Aa rate and other similar indices are reviewed with consideration given to all appropriate economic factors. At a meeting of financial and human resources management, an appropriate rate is adopted based on all relevant information.

Expected rate of return on plan assets: LKE's Treasury department, in conjunction with the PPL Employee Benefit & Pension Board (EBPB), monitors and reports on the returns achieved by LKE's pension and other postretirement benefit plans and provides guidance for expectations of future performance. Consideration is also given as to whether the assets are actively managed.

Health care cost trend rate: LKE's Director, Human Resources – Corporate reviews the health care cost trend rates for each plan with LKE's independent actuary. This review is conducted with regard to plan provisions, experience and macro-economic expectations.

456 – Pension and Postretirement Plans

Salary increase rate: LKE's Director, Human Resources – Corporate provides guidance regarding recent and expected future salary increases. The independent actuary provides a report showing LKE's historical trend.

Amortization of Gains and Losses:

Net periodic pension costs include the aggregate recognition of:

1. the costs associated with providing benefits (service cost and interest cost);
2. an offset to those costs related to the expected return on the assets held in trust; and
3. amortizations of deferred items (including the transition amount from the adoption of ASC 715, if applicable, prior service cost resulting from plan amendments, and difference between assumed and actual demographic and asset performance results).

ASC 715-30-35-24 requires, at a minimum, the amortization of unrecognized net gain or loss in excess of 10 percent of the greater of the projected benefit obligation or the market-related value of plan assets over the average remaining service period of active employees expected to receive benefits under the plan. If all or almost all of a plan's participants are inactive, the average remaining life expectancy of the inactive participants shall be used instead of average remaining service.

ASC 715-30-35-25, states "Any systematic method of amortizing gains or losses may be used in lieu of the minimum specified in the previous paragraph provided that all of the following conditions are met: (a) the minimum is used in any period in which the minimum amortization is greater (reduces the net balance included in accumulated other comprehensive income by more), (b) the method is applied consistently, (c) the method is applied similarly to both gains and losses."

In 2010, LKE changed its method of calculating the amount of unrecognized gains or losses recognized in the annual pension expense/income determined under ASC 715, for consistency with PPL. Under its former method, the net unrecognized gains or losses in excess of 10% of the greater of the plan's projected benefit obligation or market-related value of plan assets were amortized on a straight-line basis over the estimated average future service period of plan participants or average remaining life expectancy for plans with no or few active participants. Periods prior to PPL's acquisition of LKE are reported under predecessor accounting in the quarterly and annual financial statements.

Under the current method, a second corridor is utilized for the net unrecognized gains or losses in excess of 30% of the plan's projected benefit obligation. The net unrecognized gains or losses outside the second corridor are now amortized on a straight-line method over a period equal to one-half of the average future service period of the plan participants. The

456 – Pension and Postretirement Plans

current method is preferable under ASC 715 because it provides more current recognition of gains and losses, thereby lessening the accumulation of unrecognized gains and losses.

Settlements and Curtailments:

The accounting for pension plan settlements and curtailments, which can require immediate versus delayed recognition, is covered under ASC 715-30-15-6. ASC 715-20-20 defines a settlement as "a transaction that (a) is an irrevocable action, (b) relieves the employer (or the plan) of primary responsibility for a pension benefit obligation, and (c) eliminates significant risks related to the obligation and the assets used to effect the settlement." Examples of transactions that constitute a settlement include (a) making lump-sum cash payments to plan participants in exchange for their rights to receive specified pension benefits and (b) purchasing nonparticipating annuity contracts to cover vested benefits. A curtailment is an event that significantly reduces the expected years of future service of present employees or eliminates for a significant number of employees the accrual of defined benefits for some or all of their future services. Curtailments include:

a. Termination of employees' services earlier than expected, which may or may not involve closing a facility or discontinuing a component of an entity

b. Termination or suspension of a plan so that employees do not earn additional defined benefits for future services.

In the latter situation, future service may be counted toward vesting of benefits accumulated based on past service.

Responsibilities:

Treasury – Manages and/or coordinates all trust and investment manager relationships, ultimately responsible for all plan investments. Responsible for recommending and coordinating the year-end assumptions to be used for plan measurement with senior management and the actuary. Coordinates all plan funding decisions with senior management.

Human Resources – Communicates plan provisions and any changes to plan provisions to the plan actuary and pension accounting. Provides annual employee census data, input on the health care cost trend and the rate of compensation increase assumptions to the plan actuary.

Accounting – Responsible for all general ledger journal entries and account analysis associated with all LKE pension and postretirement plan activity. Coordinates and/or prepares quarterly and annual 10Q/10K disclosures as required by ASC 715-20-50 in consultation with PPL Services Benefits Accounting group. Provides and coordinates information and accounting

456 – Pension and Postretirement Plans

assessment related to plan changes with PPL's Benefit Accounting group for potential re-measurement and/or settlement / curtailment accounting.

Reports Generated and Recipients:

- Annual financial statement disclosures under regulatory and financial reporting scenarios prepared by actuary and distributed to various Treasury and Accounting personnel
- Annual actuarial valuation reports to various Treasury and Accounting personnel

Additional Controls or Responsibility Provided by Other Procedures:

None

Regulatory Requirements:

Employee Retirement Income Security Act of 1974 (ERISA)
Pension Protection Act of 2006
Internal Revenue Code Section 401(k)
Patient Protection and Affordable Care Act of 2010

Reference:

- ASC 715 *Compensation Retirement Benefits*
- ASC 820 *Fair Value Measurements and Disclosures*

Corresponding PPL Policy No. and Name:

401 – Defined Benefit Pension and Other Postretirement Plans

Key Contact:

Treasurer

Administrative Responsibility:

Treasurer
Controller

Date Created: 3/28/11

LG&E and KU Energy LLC Accounting Policy and Procedures

456 – Pension and Postretirement Plans

Dates Revised: 9/22/11

LG&E and KU Energy LLC Accounting Policy and Procedures

550 - Chart of Accounts and GLAFF Updates

Policy: Requests for any changes to the General Ledger ("GL") chart of accounts requires approval from all of the Accounting Managers.

Procedure: See "Detailed Procedures Performed" section.

Scope: Applies to the creation and update of all chargeable (non-parent) accounting segment values for each segment of the General Ledger Accounting Flexfield ("GLAFF") in Oracle for all companies. Excluded are additions and changes to the Oracle Project Accounting version of location segment values, as these are non-chargeable in the General Ledger.

Objective: To maintain a formalized and controlled mechanism for adding new segments, disabling segments, and updating existing segments of the GLAFF.

General Requirements:

Detailed Procedures Performed:

The procedures to update the GL chart of accounts are as follows:

1. The "GLAFF Change Request Form" may be found on the Intranet in the Controller Group section.

2. The person requesting changes to any segment of the GLAFF completes the appropriate workbook version of the "GLAFF Change Request Form". The form contains drop down lists and instructions to minimize errors when completing the form.

3. The "GLAFF Change Request Form" is then forwarded to the initiator's direct supervisor for approval. The supervisor emails approved form to the email address "GLAFF.Changes@lge-ku.com" (GLAFF Changes mailbox). The email is also received automatically by the "GLAFF.Changes-Audit@lge-ku.com" email address, which is accessible by Auditing Services only.

4. The Sr. Accounting Systems Support Analyst or designee forwards the completed form in an email with approval buttons to accounting and finance employees responsible for internal or external financial reporting. These employees review/correct/approve the submitted form. Approvals and rejections are communicated to the Sr. Accounting Systems Support Analyst or designee via the GLAFF Changes mailbox. The Company / Intercompany, Product, Account, Expenditure Type, and (GL) Location segment value changes must be approved by the entire list of approvers. Changes to the Organization / Exp Organization segment values must only be approved by the Sr. Financial Analyst from Finance & Budgeting – Corporate.

5. If rejections are received, the Sr. Accounting Systems Support Analyst or designee communicates these to the initiator, who must make the requested changes to the form

and have his or her director supervisor resubmit it to the GLAFF Changes mailbox for redistribution to the accounting and finance employees responsible for approving changes. As approvals are received they are added to the "Pending Approval" email folder.

6. After all approvals are received, the Sr. Accounting Systems Support Analyst or designee makes the requested changes in Oracle.

7. The Senior Accounting Systems Support Analyst or designee forwards the GLAFF Change Request Form from the GLAFF Changes mailbox to the manager/delegate of the requesting department seeking positive confirmation of agreement with the changes made by use of the segment values listing on the chart of accounts Intranet web page. The other accounting managers, those responsible for updating the Oracle Financial Statement Generator reports with new segments and other individuals who have expressed a need to be informed about this information are copied on the request. The email is moved to the "Pending Confirmation" folder. After confirmation is received, the email is moved to the "Completed" folder. For changes affecting HFM, the Senior Accounting Systems Support Analyst verifies that the changes were made in HFM and notifies the support group from PPL via e-mail, a copy of which is retained in the "Verifications Sent" folder.

8. Before the books are closed for each quarter-end, the Senior Accounting Systems Support Analyst or designee requests positive confirmation from the manager/delegate of the requesting department that any open items may still remain open.

9. The Senior Accounting Systems Support Analyst or designee will follow up to make sure a response is received for each request, whether completed or open, before the books are closed for each quarter-end.

Reports Generated and Recipients:

- GLAFF Change Request Form for changes to the Company/Intercompany, Account, Expenditure Type, and Location (GL version only) segments – The Sr. Accounting Systems Support Analyst or designee, the managers of the Corporate Accounting, Regulatory Accounting & Reporting, Financial Reporting, and Financial Planning departments and other designated accounting and finance personnel.
- GLAFF Change Request Form for changes to the Organization/Expenditure Organization segment – the Sr. Accounting Systems Support Analyst or designee and the Sr. Financial Analyst from Finance & Budgeting – Corporate. Approval or rejection of requested GLAFF changes – The Sr. Accounting Systems Support Analyst or designee.
- Notification of GLAFF changes - The list of approvers, all accounting managers and various other accounting and finance personnel.
- Confirmation of GLAFF changes by the manager of the requesting department – the Accounting Systems Support Analyst or designee.
- Email to PPL HFM support group verifying changes were updated in HFM.

LG&E and KU Energy LLC Accounting Policy and Procedures

550 - Chart of Accounts and GLAFF Updates

Additional Controls or Responsibility Provided by Other Procedures:

None

Regulatory Requirements:

None

Reference:

None

Corresponding PPL Policy No. and Name:

500 – BMI chartfield setup guidelines – new accounts
501 – BMI chartfield setup guidelines – new business units
503 – New business unit setup

Key Contact:

Manager, Corporate Accounting

Administrative Responsibility:

Controller
Director, Accounting and Regulatory Reporting

Date Created: 1/10/05
Date Revised: 3/15/11, 8/10/11, 5/17/12, 5/31/13

LG&E and KU Energy LLC Accounting Policy and Procedures

551 - Oracle System Interface Balancing

Policy: Oracle system interfaces which impact financial and management reporting are monitored regularly, and transactions causing processing errors are corrected on a timely basis.

Procedure: Each interface is reviewed at the same frequency that the interface processes are run in Oracle using available reporting tools, such as EiS and concurrent request output reports. Transactions that cannot be successfully interfaced are identified and corrected by the Corporate Accounting Department or by contacting the transaction initiator or other appropriate Accounting Department. All corrections to transactions should be made in the source system whenever possible.

Scope: All Oracle interfaces that impact financial and management reporting, including interfaces between the Oracle G/L and Projects modules, interfaces from external systems to Oracle, and interfaces from Oracle to data warehouses.

Objective of Procedure: Sufficient controls are in place to ensure that complete and accurate transactions are transferred via Oracle system interfaces.

General Requirements:

Detailed Procedures Performed:

Customized/Semi-Customized Interfaces:

Labor –On a nightly basis, the labor file is imported from VOLTS into the Oracle Projects interface table by a scheduled custom process. The VOLTS process sends an email alert containing the file control totals to the Sr. Accounting Systems Support Analyst who balances to an EiS report before and after the data is interfaced to G/L and who corrects any errors.

Burdens – The custom burden interface from Oracle Projects to G/L is run by the Sr. Accounting Systems Support Analyst during the close cycle and on a daily basis after the 11th work day. Two EiS reports are run by the Sr. Accounting Systems Support Analyst to compare the control totals from Oracle Projects and Oracle G/L. Differences other than rounding are investigated by the Sr. Accounting Systems Support Analyst.

TRMS Costs – The Transportation Management System (TRMS) allocation process is a custom program that allocates transportation costs accumulated in the prior G/L period by labor in departments that own vehicles. The Sr. Accounting Systems Support Analyst runs an EiS report to compare control totals of the costs to be allocated in Oracle Projects to control totals of the unposted G/L batch and corrects any discrepancies.

551 - Oracle System Interface Balancing

CCS – The batches from the Customer Care System (CCS) are automatically imported and posted into Oracle G/L without any manual intervention. Control totals are run by the Sr. Accounting Systems Support Analyst after the fact to make sure that the totals in G/L match the totals per the CCS email alert. If the totals do not match or if the files did not make it to Oracle G/L during the nightly process, members of the CCS team and Revenue Accounting are contacted to provide a resolution.

Aligne (formerly Fuelworx) – This interface has two components:

I. *Aligne to A/P*: Aligne produces invoices related to shipments at plants. The Fuels Accounting Analysts work with the suppliers to make sure they are in agreement about the details of the invoices. The invoices are then approved for payment in Aligne. On a daily basis, Aligne produces a file of invoices that is interfaced to the A/P module for automatic import and processing. No fuels invoices are entered manually. This interface to A/P produces a control report that shows what has been approved in Aligne. Copies are given to the Director of Corporate Fuels & By-Products and the Chief Financial Officer for review in accordance with the statement of trading and the Authority Limits Matrix.

II. *Aligne to G/L*: Data extracted from Aligne is put into a spreadsheet and checked monthly by the Fuels Accounting Analysts to ensure that the correct amounts are reflected in the interface file prior to importing the file into Oracle. If an error is detected in the data, it can be corrected by the Manager, Fuels Accounting prior to the archive of the file and its import into Oracle. Errors that may occur during the journal import into Oracle are detected by standard import controls and custom controls applied by a database trigger on the G/L interface table. Any errors in GLAFFs and/or project-task combinations are referred to the Manager, Fuels Accounting for research who then provides any changes that must be made to the file to the Sr. Accounting Systems Support Analyst who makes the changes. Upon successful import into Oracle G/L, the Sr. Accounting Systems Support Analyst ensures that the file debits and credits match as a final check prior to posting to the G/L. The posted G/L batch is then interfaced to the Oracle Projects system, and various personnel who have expressed a need to know are notified that this portion of the monthly close process has been completed.

Oracle G/L to Oracle Projects – A custom process is scheduled to run each night to interface project-related items posted to the G/L to Oracle Projects. Included in this interface are project-related accounting journal entries imported into G/L through the Automatic Data Interface. This process is also run by request to interface items to Projects such as the A/P accrual entries on the second work day. The Sr. Accounting Systems Support Analyst runs a series of maintenance queries several times a day during the close cycle that will detect if any errors occurred that prevented transactions from being successfully interfaced from G/L. Any error conditions

551 - Oracle System Interface Balancing

preventing the data from being interfaced are corrected by the Sr. Accounting Systems Support Analyst, and the process is re-run.

PowerPlant – The PowerPlant interface consists of three main components: Interface from Oracle to PowerPlant to populate the Cost Repository (CR) with detail information from Oracle G/L balances and journal lines items; depreciation and other related transactions; and tax-related transactions from PowerTax:

I. *PowerPlant Charge Repository* – A system job runs daily to verify the CR balances to the Oracle G/L. If it does not balance, an alert is sent to a Property Accounting Analyst, who investigates the differences and makes appropriate corrections to G/L, CR or both.

II. *PowerPlant transactions to Oracle G/L* – A Property Accounting Analyst ensures that the depreciation and other transactions interfaced from PowerPlant to G/L are correct and that any errors are identified. Monthly unitization and retirement control sheets are verified against PowerPlant reports. Balance sheet account reconciliations are used by Property Accounting Analysts to ensure account balances in PowerPlant agree to account balances in Oracle G/L. Coding errors on journal entries from PowerPlant are detected during the validation process in PowerPlant before importing into Oracle G/L.

III. *PowerTax* - Data (i.e. pretax and other tax items) pulled from Oracle into PowerTax are checked on a monthly basis by a Tax Analyst to ensure that the right amounts are reflected in the PowerTax system. Debits and credits from tax journal entries interfaced into Oracle from PowerTax are verified by a monthly account reconciliation process that checks the tax amounts booked in Oracle vs. PowerTax. If interface errors occur they are corrected by the Tax department.

File from Oracle to HFM – This file is the process by which LG&E and KU Energy LLC (LKE)'s unconsolidated data is provided to PPL for consolidation in HFM with its other entities. Various reports are produced from the HFM system to be used in consolidated financial reporting.

WallStreet Suites – WallStreet Suites is a treasury management system that allows for a single repository for debt, derivative, and banking transactions along with an accounting sub-ledger for these transactions. The monthly activity is interfaced each month during the close cycle to Oracle GL posting and interface to Oracle Projects. The sub-ledger detail is maintained and reviewed and reconciled by Corporate Finance.

551 - Oracle System Interface Balancing

Standard Interfaces from Other Oracle Modules:

Accounts Receivable (A/R) - Each month, before the Accounts Receivable accounting period is closed, the Senior Accounting Analyst in the Cash Management department reviews the journal entries report for any unposted items to ensure they are coded to the proper General Ledger Accounting Flex Fields. The incomplete invoices report is also run to ensure there are no transactions in process that need to be completed. Corrections are made, as needed. Additionally, the Senior Accounting Analyst in the Cash Management department runs an EiS report against the A/R customer transaction distributions table to ensure there are no errors. All errors must be corrected and all outstanding transactions must be processed before the A/R period can be closed.

Accounts Payable/Purchasing – Transactions process automatically from the A/P module to G/L nightly and reviewed by the Accounting Associates on the following business day. Inventory receipts and payments generate accrual journal entries from the Purchasing module to the G/L automatically and these are checked the following month as part of the account reconciliation process.

Inventory – A Materials Services & Logistics (MSL) Analyst ensures that any pending inventory transactions are resolved before the inventory period can be closed in Oracle for each location. After closing the inventory period, the G/L is automatically updated and inventory balances are confirmed with an Accounting Analyst in Regulatory Accounting & Reporting. Any discrepancies are reconciled, with any adjustments needed to G/L or Inventory requested by the Manager, MSL.

Oracle Patch Regression Testing

All of the above interfaces undergo regression testing by the Financial Systems and IT Shared Services Applications departments when new Oracle application or security patches are applied.***Reports Generated and Recipients:***

Oracle Processing Status Reports for each interface job are reviewed by the owner of each process, and for Oracle G/L and Projects processes, the Sr. Accounting Systems Support Analyst or designee.

The results of the Oracle G/L and Projects EiS reports are also reviewed by the Sr. Accounting Systems Support Analyst or designee.

551 - Oracle System Interface Balancing

Additional Controls or Responsibility Provided by Other Procedures:

The monthly balance sheet reconciliation process is used to assist in detecting any interface problems that may cause out-of-balance conditions between the Oracle subledgers and the General Ledger.

Regulatory Requirements:

N/A

Reference:

250 – Balance Sheet Account Reconciliation policy

Corresponding PPL Policy No. and Name:

504 – G/L (BMI) Interface

Key Contact:

Manager, Corporate Accounting

Administrative Responsibility:

Controller

Date Created: 12/31/04
Dates Revised: 10/23/07; 10/19/09; 3/31/11; 9/20/11; 6/17/13; 9/16/13; 4/22/14; 6/24/14

LG&E and KU Energy LLC Accounting Policy and Procedures

552 – EiS Reporting Governance

Policy: EiS Reporting Tool (EiS) provides real time reporting from the Oracle E-Business Suite (Oracle). EiS reports are utilized for many business reporting needs and must comply with this governance for using the tool and for IT report development.

Procedure: EiS Report users (users) will contact their respective EiS Reporting Administrator for any EiS reporting need that is not met within the system and follow the IT governance for report development.

Scope: Applies to all users who have access to EiS.

Objective of Procedure: EiS governance establishes how business specific reports will be effectively and efficiently generated and maintained.

General Requirements:

Detailed Procedures Performed:

EiS Reporting Administrators and Developers:

For the purposes of establishing and maintaining consistent reporting governance, functional EiS Reporting Administrators will be identified within the respective Business areas. The role of the Reporting Administrator will be as follows:

- Serve as the Business specific contact person for EiS reporting issues
- Ensure that the tenets of the governance process are maintained within that Business area
- Work with the other Administrators to share best practices in order to improve the overall use and capability of the reporting tool
- Serve as the point of contact with the vendor to resolve outstanding system problems

The EiS Reporting Administrators are:

- Karen Tipton –Finance (Accounting, Tax, Budget Analysts and others)
- Sherry Townsend – Supply Chain
- Eboni Edwards – Commercial Operations
- Janiene Boatman – Supply Chain

EiS Reporting Developer functional positions will be established to support the Reporting Administrators. The Reporting Developers will be responsible for:

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- Supporting the development of technical reports that cannot be performed by the Reporting Administrators
- Serving as the point-of-contact with the vendor to resolve technical system issues

The EiS Reporting Developers are:

- Tom Bush
- Toni Sheets
- Brenda Fogerty
- David Young
- Joe Hayes
- Jenny Skaggs

Modules and Categories:

EiS uses Modules and Categories to provide an organizational listing of the report inventory. Modules are aligned with the Oracle Modules and Categories represent how the reports should be categorized based on the purpose of the report.

When users copy a report they must keep the same module, but can choose a category that is appropriate for the purpose of the report. The Reporting Administrator will monitor the use of modules and categories used for copying a report. If the user has any questions about modules and categories the Reporting Administrator will provide assistance.

See Modules and Categories listing in EiS.

LKE Reports

LKE reports were developed based on known and anticipated reporting needs.

LKE reports consist of standard reporting needs that are most commonly used for recurring data requirements and reports that are more complex in nature that can contain specific views, complex calculation formulas and conditions that meet a specific reporting requirement.

See LKE Report list in EiS of all available LKE reports.

Financial Statement Generator (FSG) Reports

FSG reports were developed using Oracle in the General Ledger (GL) module and the output can be run using Oracle or EiS. The maintenance of updating the row sets and the column sets must

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be done within the GL module. A report in EiS is available to run (*LKE FSG Line Item Definitions)* that will report any updates made to the row set definitions and the user that made those updates. The FSG reports are primarily used by the Accounting and Tax departments since the reports strictly retrieve GL account balance data for dollars and stats. These reports are updated by the respective departments that use those reports. The reports are automatically shared after being developed with the users that have access to the Oracle GL module and EiS. There is generally no IT development needed since the user can define all report criteria through the GL module. When a new FSG is created the Finance Reporting Administrator should be contacted to review and approve the final report. Evidence of the review and approval will be maintained by the Finance Reporting Administrator.

See the FSG report listing in EiS of all available FSG reports.

Creating Reports:

EiS Report Users (users) will have the ability to create new reports by using an existing report and copying that report to make modifications to meet unique or specific business reporting needs. Examples of modifications to copied reports are column selection, column order, parameters, conditions/filters, sort, format, calculations, and adding pivot tables.

New reports will not be created "from scratch" by a user due to the technical experience needed for selecting the proper object views which involves having the understanding of the Oracle database tables. If an existing report does not meet the need of the user, the appropriate Reporting Administrator needs to be consulted.

Report development performed by the Reporting Administrator, Developer, or Analyst must occur in a development environment and not production. Once reports have been developed, it is necessary to move reports from the development environment to the test environment before moving them to production. The move to the test environment is required to test the scripts that are created by the EiS export process. The EiS export process is a manual process that creates scripts which can be run against the target environments (test and production). Moving the reports into the test environment will uncover any issues with the scripts, reports, joins (link between two tables in a relational database), parameters, or conditions. Finally, testing of the EiS scripts and EiS reports created by those scripts is required for the change controls necessary to move EiS reports into the production environment.

Saving Reports:

Users have the ability to save copied reports. EiS will automatically assign a copied report to the user as the report owner. There must be a valid business purpose for copying a report to be saved for an individual user. A valid business purpose would represent a reporting need to

provide a specific data request from Oracle for the business that cannot be met by reports already available in EiS.

The EiS Reporting Administrator will monitor on a quarterly basis all new reports created to confirm each report is needed on an ongoing basis. The monitoring of new reports is to ensure the EiS report inventory stays at a manageable level.

Standardized Naming Convention of Reports:

Custom Reports created by users will begin with "LKE", a space, (no underscore, no dash), and name of the report. The name must reflect the purpose of the report. The report name must not contain a user's name, employee ID, or employee's initials.

An example base report name is provided below:

- LKE Project Expenditures

If a user decided to copy this report for a specific business purpose that the existing base report did not meet, the user could rename the report below as:

- LKE Project Expenditures for Storm Restoration

Examples of unacceptable names for a report would be:

- KT LKE Project Expenditures
- Copy of LKE Project Expenditures
- E10896 LKE Project Expenditures
- LKE Project Expenditures for Larry

Departmental initials will be allowed in report names when used after "LKE" for example:

- LKE RAR Fuel Accounts

RAR is the departmental abbreviation for Regulatory Accounting and Reporting

For any reports that do not follow the standardized naming convention, the Reporting Administrator will be contacting that user to correct the name of the report.

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Sharing Reports:

When reports are copied by a user to create their own report, the report will only be shared with that user. The copied report is considered a "private" report. If a user needs the report to be shared it must be shared with a responsibility. Reports will only be shared with a responsibility e.g. Mult Reporting and not single users.

For a report to be shared with a responsibility e.g. Mult_Reporting, the report must be reviewed by the Reporting Administrator. The reports shared with Mult_Reporting are considered "public" reports. The Reporting Administrator must approve sharing a report to ensure the report would meet the needs of multiple users, not be a duplicate of another public report, and ensure the data is accurate. These reports may require additional maintenance due to GLAFF changes or other Oracle updates. The Reporting Administrator will be responsible for sharing approved reports with a reporting responsibility.

New private and public reports will be monitored on a quarterly basis by the Reporting Administrator to ensure the reports are needed on an ongoing basis.

Deleting Reports:

Users will have the ability to delete reports where they are the report owner. If the report has been shared with a responsibility, the user must contact the Reporting Administrator to confirm the report can be deleted. If the report has not been shared, the user can delete the report if no longer needed.

Report Development (creating reports from scratch using new objects or SQL code):

For any new reports that are created by a Reporting Developer or Reporting Administrator that involves using new objects (views) or new SQL code, the report must first be created in the EiS development environment and tested by the Reporting Administrator and/or report user to ensure the data is accurate and meets the needs of the user. Once this report is tested and signed off by the user, the report will be migrated to the test environment before moving to the EiS production instance. The IT EiS Technical Support Analyst will migrate the report from the development environment to the test environment and then production environment, once the report is sufficiently tested. The Reporting Administrator will coordinate the developing, testing, and migrating of the report to production with the user.

Monitoring Reports:

As stated previously, the Reporting Administrators will be responsible for monitoring the EiS report inventory (including FSG reports) for their respective business areas. Evidence of this

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review must be performed quarterly and include an EiS report listing that has been reviewed and any maintenance provided to ensure the EiS report inventory is in compliance. The report listing must include the name of the report (that must meet the EiS standardized naming convention), the date the report was last run, report owner, module and category. This report listing must be provided to the Director of Accounting and Regulatory Reporting to provide approval for the evidence of review. Additionally, report statistics for the total reports included in the EiS report inventory must be provided. The report statistics show the number of reports for each module within EiS and are used to ensure an excessive number of reports are not created and the reports remain manageable and maintainable.

Reports Generated and Recipients:

Quarterly EiS Report Inventory reviewed by the Reporting Administrators and results provided to the Director, Accounting and Regulatory Reporting.

Additional Controls or Responsibility Provided by Other Procedures:

N/A

Regulatory Requirements:

N/A

Reference:

N/A

Corresponding PPL Policy No. and Name:

N/A

Key Contact:

Director, Accounting and Regulatory Reporting

Administrative Responsibility:

Controller

LG&E and KU Energy LLC Accounting Policy and Procedures

552 – EiS Reporting Governance

Date Created: 3/31/2014
Dates Revised:

LG&E and KU Energy LLC Accounting Policy and Procedures

650 - Capital - Additions and Retirements Policy and Procedures

Policy: Capital assets will be recorded based on the acquisition or construction of property, plant and equipment ("PP&E") with useful lives greater than one year, and assets will be removed based on retirements and disposals of PP&E to ensure the accounting records are accurate.

Procedure: The procedures for adding and removing capital assets are described in the detailed instructions below.

Scope: All asset additions and retirements of LG&E and KU Energy LLC ("LKE" or the "Company") and its subsidiaries.

Objective of Procedure: Ensure that all capital assets and retirements are properly added or removed from the accounting records.

General Requirements:

Detailed Procedures Performed:

Various costs are considered appropriate to be accounted for as capital. The following are some generic definitions of these costs:

Capitalizable Costs - costs that are directly identifiable with specific PP&E. This includes incremental costs related to the acquisition, construction or improvement of capital assets. These costs singly or in combination with other assets will provide a future economic benefit that will contribute directly or indirectly to future net cash inflows.

Direct Costs - costs which can be identified and directly attributed to a specific capital project for the acquisition or construction of PP&E. These costs can be readily identified and are itemized by name and amount. Examples are direct labor, direct material, and direct equipment costs.

Direct Labor Cost - labor cost which can be identified and directly attributed to a specific capital project for the acquisition or construction of PP&E. The cost components are basic wage/salary rate, shift premiums, fringe benefits and overtime premiums.

Direct Material Cost - material cost which can be identified and directly attributed to a specific capital project for the acquisition or construction of PP&E. These costs include inventory loading cost, freight, transportation, and applicable taxes associated with the material.

Probable – the future event or events are likely to occur. A capital project for the acquisition or construction of PP&E is probable when: 1) proper management approval as specified by the

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authority limits matrix is obtained in writing, 2) financial resources are available to fund the project, and 3) any regulatory requirements can likely be met.

Indirect/Overhead Costs - costs which generally are not directly attributable to a specific capital project for the acquisition or construction of PP&E.

Capital projects generally follow a timeline and progress through the following stages of acquiring or constructing an asset:

- Preliminary Stage - the period during which the acquisition or construction of specific PP&E is being evaluated. Feasibility studies often occur during this stage. At this stage the project is not yet approved by Management and all costs are expensed as incurred. The only capitalizable costs are payments to obtain an option to purchase PP&E.

- Preacquisition Stage - the acquisition or construction of specific PP&E is deemed probable at this time, so appropriate costs can be capitalized. Only those costs that are directly identifiable to the asset are capitalized. Activities often include zoning, surveying, and engineering studies.

  Directly identifiable costs include:

  - incremental direct costs incurred in transactions with a third party often include an element of the third party's administrative overhead. That element is considered to be an incremental direct cost and should be capitalized.
  - labor and burden costs related to time spent on specified activities performed by the entity during this stage.
  - depreciation of machinery and equipment used directly in the construction or installation of PP&E and incremental costs directly associated with the utilization of that machinery and equipment during this stage.
  - inventory (including spare parts) used directly in the construction or installation of PP&E.
  - payment to obtain an option to acquire PP&E.

  NOTE: Costs that are capitalized during the preliminary and preacquisition stages will be added to the basis of the asset acquired or constructed. If the likelihood no longer exists that the asset will be acquired or constructed, capitalized costs should be reduced to the lower of cost or fair value less cost to sell.

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- Acquisition or Construction Stage - the acquisition or construction activities occur that are necessary to get the PP&E ready for its intended use. This is the stage when the business entity acquires ownership of the assets or rights to the assets. It continues until the asset is acquired or until completion of all major construction and installation activities. If the asset is constructed in phases, it can be divided into multiple projects as long as the phases can be operated independently from the projects that are incomplete. Capitalized interest, if applicable, begins during this stage (see AFUDC Policy and Procedures). Costs directly identifiable related to the asset during this stage can be capitalized. Examples are listed below:

  - labor and burden costs related to time spent on specified activities performed by the entity during this stage.
  - depreciation of machinery and equipment used directly in the construction or installation of PP&E and incremental costs directly associated with the utilization of that machinery and equipment during this stage.
  - inventory (including spare parts) used directly in the construction or installation of PP&E.
  - payment to obtain an option to acquire PP&E.
  - incremental direct costs incurred in transactions with a third party often include an element of the third party's administrative overhead. That element is considered to be an incremental direct cost and should be capitalized.
  - for real estate, costs incurred for property taxes, insurance and ground rentals are capitalizable during the time that activities are necessary to get the asset ready for its intended use are in progress. The cost of demolition that occurs with the acquisition of real estate is capitalized during a reasonable period of time thereafter.

- In-Service Stage - PP&E is substantially complete and ready for its intended use. Capitalized interest, if any, ceases (see AFUDC Policy and Procedures) and depreciation commences at this stage. Costs that are incurred during this stage can be as follows:

  - repair and maintenance - expensed as incurred.
  - replacement of existing components of PP&E - capitalized under the guidelines of the FERC Uniform System of accounts.
  - additional components to PP&E- follow the capitalization criteria set forth in the first three stages within this policy.

  NOTE: Major maintenance activities may include costs related to replacements of PP&E and should be capitalized (when incurred and not accrued) according to the FERC Uniform System of Accounts. Additions to PP&E should follow the capitalization criteria

set forth in first three stages within this policy. All other maintenance costs should be expensed as incurred.

Refer to Appendix A – Summary of Accounting, for more details on accounting for specific types of costs.

LKE and its subsidiaries have historically applied the standards of the Federal Energy Regulatory Commission ("FERC") and other regulators in their accounting practices when making capital versus expense determinations. It has been LKE's practice is to capitalize the following:

- Direct costs related to asset construction – costs directly charged such as labor, purchased material, contractors and inventory.

- Burden Cost Component – cost that can NOT be directly charged. Examples of burdens include pensions, insurance, payroll taxes and other labor related costs.

- A portion of indirect overheads directly attributable to capital activities –including Administrative and General Expense-Transferred ("A&G") and Engineering, Warehouse and Transportation Overheads. A&G is an allocation from Operation and Maintenance to Capital which allocates labor and expenses of employees that support the capital process but do not work directly on a particular capital project. These costs can be capitalized per the Code of Federal Regulations and have been deemed recoverable in rates by the various regulating entities.

According to the Corporate Capital Policy guidelines, projects with a total cost of $2,000 or less will be expensed, and any Authorization for Investment Proposal ("AIP") that is received for $2,000 or less is returned to the Project Manager with an explanation. All other capital expenditures are subject to mandatory capitalization. All fixed assets are recorded at cost as mandated by the FERC. When the requestor completes preparation of the AIP for capital expenditures in PowerPlant, appropriate authority must be achieved based on the Authority Limits Matrix. The preparer sends the electronic AIP for approval via PowerPlant. At the point the AIP is received by Property Accounting for approval, the Accounting Analyst reviews the AIP for appropriate budget funding, approvals, and whether the described expenditure is indeed a capital expenditure. If the AIP passes review, the Accounting Analyst approves the project in PowerPlant. Should the AIP not pass review, the Accounting Analyst has the option to request additional information or reject the AIP. If the AIP is rejected the approval process starts all over.

To ensure timely capitalization and retirement of projects, a report, referred to as the 90-Day Report, is generated on a quarterly basis identifying capital and cost of removal projects which

are in "open" status but having no activity for 90 days or more. This report is sent to every line of business Budget Coordinator with a request to update the project with either in-service or completion dates or verify that the project is still active. If the project is complete, the Property Accounting Department will capitalize it or process a retirement in a timely matter.

Monthly, a report called the "Job Log" is generated identifying all capital projects, which are in "completed" or "closed" status with no activity for 90 days or more. The purpose of this report is to identify projects eligible for capitalization/retirement. The report is saved on the Property Accounting Department shared drive (propacct on 'fs2':\ POWER PLANT CLASSIFICATION\Job Logs\Current Year Job Logs\Current Month Year Company Job Log).

During the accounting period, Accounting Analysts select projects from the Job Log for capitalization/retirement. The Accounting Analyst uses the Work Order Analysis Checklist posted on the Property Accounting Department's shared drive (propacct on 'fs2':\POWER PLANT CLASSIFICATION\Work Order Analysis Checklist) to aid in the capitalization and retirement process. This checklist ensures that fixed asset records are processed consistently by all Accounting Analysts, reducing the risk of misstatement of fixed assets in the financial statements. The capitalization process includes the following:

- Review Authorization for Investment Proposal ("AIP").
- Reconcile capital and cost of removal expenditure charges to the AIP to ensure that all expenditures have been properly authorized. If the variance compared to the original AIP is 10% or $100,000 over; (whichever is less, subject to a minimum of $25,000), a revised AIP must be completed as soon as possible.
- Review all project charges to ensure that all charges should be properly capitalized or classified as cost of removal.
- Reconcile units of property listed on the AIP to what has been charged to the project.

Transaction processing is accomplished in PowerPlant with a combination of manual and automated processes as documented in the PowerPlant User Guides maintained in PowerPlant. The Accounting Analyst creates manual as-builts in PowerPlant for all non-mass property. Mass property such as utility poles, crossarms etc., is unitized through an automated as-built process. In both processes, costs charged to capital projects are distributed automatically by the system based on units of property established by the analyst in the case of manual as-builts, and those established from inventory transactions in the case of automated as-builts. The Accounting Analyst again verifies the segmentation is correct and assigns the asset to a segmented plant account pursuant to FERC regulations.

650 - Capital - Additions and Retirements Policy and Procedures

The retirement process includes the following:

- Review AIP and the associated retirement/salvage information to determine if a retirement is listed or should be listed based on a description of the project (i.e., if a project addition is to replace an asset a retirement should be listed). The Accounting Analyst will question the responsible Budget Analyst if retirements are not listed where it appears they should be.
- Review all project removal charges in the Cost Repository Report – Actual Cost ("RWIP").

Manual retirements are those related to a one time retirement event. Assets are selected for retirement through the "CPR Retire" function. Costs charged to retirement projects are distributed automatically by the system based on units of property, established by the analyst in the case of manual as-builts and those established from inventory transactions in the case of automated as-builts.

Blanket retirements are those related to ongoing projects which are processed periodically. The requests for PowerPlant retirements are created automatically based upon data supplied from the STORMS Work Management system.

In order to insure that potential large dollar retirements are properly recorded in the financial records, it may be necessary to record a "preliminary retirement." A preliminary retirement is defined as an "estimated asset cost retired at the time the replacement asset is put into service." A preliminary retirement is entered into PowerPlant when an asset has been placed into service but is not yet eligible for final unitization due to timing issues, etc. The following guidelines are used to determine whether a preliminary retirement is necessary:

- The project is in In-Service Status /or Completed Status – but not yet unitized; and
- The new asset replacement cost must be equal to or greater than $250,000

Preliminary retirements will be processed during the 'mid' month (February, April, August and November) of each quarter.

In order to minimize record keeping requirements, equipment in certain General Plant accounts are amortized (office furniture and equipment, stores equipment, tools, shop equipment, garage equipment and laboratory equipment). These assets are retired when the assets become fully depreciated based on their in-service date and depreciable lives. For equipment in these accounts, AIP reporting for retirements is not necessary.

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For both additions and retirements, PowerPlant validation rules prevent the Analyst from choosing invalid units of property, plant accounts and business segment combinations in order to prevent incorrect data from being entered. An error message is generated in the event of an invalid combination and the Analyst must correct the error before proceeding. In addition, mandatory input fields are required including in service dates, tax districts, locations, units of property, etc. PowerPlant does not allow the posting of assets with incomplete data fields.

After the Accounting Analyst creates the as-builts in PowerPlant and performs the process "Send to CPR", the work is reviewed as a final check to ensure additions and retirements are compliant with the various accounting rules (FERC, Company guidelines, etc.) by the Accounting Analyst or other designee. After the review and approval process is completed, relevant data including project number, amount added or retired, cost of removal, salvage amount, and the analyst's initials are entered into the PowerPlant Classification Spreadsheet maintained on the Property Accounting shared drive (propacct on 'fs2':\POWER PLANT CLASSIFICATION\Current Year Class\ASBUILTS-INPUT-MONTH YEAR). The spreadsheet calculates a control total of all additions, retirements, removal and salvage costs entered by Accounting Analysts during the month. The as-built folder is then passed to the analyst responsible for the monthly system closing process for posting.

The Accounting Analyst responsible for the closing process begins the process by sending an email to all Property Accounting personnel toward the end of the accounting period informing them of the last day to unitize assets for the current period. The Accounting Analyst then runs the PowerPlant processes to post all acquisitions for assets and retirements. To verify the accuracy and completeness of the data, monthly the Accounting Analyst reconciles all addition and retirement postings in the general ledger to control totals in the PowerPlant Classification Spreadsheet (I:\POWER PLANT CLASSIFICATION\Current Year Class\ASBUILTS-INPUT-MONTH YEAR). Discrepancies are investigated and cleared as discovered. Once all totals are reconciled, the Accounting Analyst runs the depreciation calculations. PowerPlant automatically generates entries for gains and losses on non-mass property which are then checked for correctness by the Accounting Analyst. The monthly reconciliation and closing process is then completed. Procedures are documented in the "Property Accounting Monthly Closing Procedures". These procedures are maintained by the Accounting Analyst to ensure accurate monthly financial closing. The Accounting Analyst maintains all supporting documentation in binders stored in the Property Accounting Department. During the closing process, the Accounting Analyst uses a closing checklist saved on the Property Accounting Shared Drive (propacct on 'fs2':\Closing\Closing Reports\PP Closing Checklist) to ensure that all steps are completed.

650 - Capital - Additions and Retirements Policy and Procedures

Reports Generated and Recipients:

- 90-Day Report sent to the Budget Coordinators
- Job Log report accessible to Property Accounting on the fs2:\\propacct shared drive
- Plant Additions and Retirement Report – PowerPlant Classification Spreadsheet accessible to Property Accounting on the fs2:\\propacct shared drive
- Cost Repository Report – Actual Cost (RWIP) accessible to Property Accounting in PowerPlant

Additional Controls or Responsibility Provided by Other Procedures:

- General ledger debits and credits for Account 101 Plant in Service should tie to the additions and retirements.
- Budget Coordinators, Financial Planning personnel and Accounting Analysts review AIPs to confirm assets are to be capitalized.

Regulatory Requirements:

- FERC Accounting Guidelines

Reference:

- Code of Federal Regulations 18 Part 101 Electric Plant Instructions
- Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") Topic 360 – Property, Plant and Equipment
- FASB ASC Topic 720 – Other Expenses
- FASB ASC Topic 970 – Real Estate
- FASB ASC Topic 980 – Regulated Operations

Corresponding PPL Policy No. and Name:

- 602 – Accounting Guidelines for Capitalizing Costs for the Acquisition or Construction of Property, Plant and Equipment
- 612 – Accounting for Capital Office Furniture, Tool, and Equipment
- 616 – Accounting for Leaseholds and Improvements

Key Contact:
Manager, Property Accounting

Administrative Responsibility:
Director, Accounting and Regulatory Reporting

Date Created: 11/24/04
Dates Revised: 10/1/2008, 6/15/10; 12/01/10; 3/31/11, 10/07/11

650 - Capital - Additions and Retirements Policy and Procedures

Appendix A- Summary of Accounting

Type of Work	Capital	Expense	Deferred Charges	Comments
Preliminary Stage (pre-probable)				
Internal/external costs of developers working to facilitate project negotiation and start up		X		
Internal/external legal fees to draft letters of intent and purchase agreements		X		
Travel expenses of internal/external developers and other company personnel to conduct negotiations with other parties and review project		X		
Salaries/consultant fees to review or develop models of projected cash flows/operations		X		
Payment to obtain an option to acquire PP&E	X			
Preacquisition Stage (Project is deemed probable) & Construction Stage				
Payment to acquire a site permit and license when directly identifiable to the property	X			**A**
Internal/external legal fees for Operational/Commercial contracts	X			**B**
Internal/external legal fees for litigation proceedings related to PP&E	X			**B**
Internal/external legal fees for condemnations proceedings, including court and counsel costs for land and land rights	X			
Internal/external legal fees for environmental activities directly related to PP&E	X			**C**
Internal/external fees for incorporation related to a regulated entity	X			
Salaries of developers, legal counsel and other Company personnel working to facilitate obtaining a site permit and license when directly identifiable to the activity	X			**D**

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Internal salaries to negotiate and secure specific project financing		X		
Payment to obtain an option to acquire PP&E	X			
External fees to negotiate and secure project financing			X	
Incremental direct costs with independent third parties for specific PP&E	X			
External consulting fees such as architectural and engineering studies	X			
Real estate legal and title fees	X			
Real estate surveying fees, appraisal, negotiation fees, site preparation, and damage payments (e.g. crops)	X			**E**
Directly related employee salary and benefit costs	X			
Environmental compliance and due diligence in areas directly related to PP&E	X			**F**
Building demolition costs	X			**G**
Internal direct costs of constructing the asset, including labor	X			
Depreciation and incremental costs of directly related equipment	X			
Internal costs to develop software at site (subject to Policy 655 – Hardware and Software Capitalization Policy)	X			
Costs of materials to build the plant, including acquisition of inventory and contract labor	X			
Costs reduced for liquidating damages	X			**H**
Inventory (including spare parts) used directly in acquisition or construction of PP&E	X			
Incremental costs associated with field office maintained during construction	X			
Costs to identify and hire operating and administrative personnel on-site		X		
Internal/external costs to conduct training, including training on internally developed or acquired software		X		
Interest expense incurred on debt incurred to finance acquisition (subject to limitations)	X			
Property taxes and insurance	X			**I**

650 - Capital - Additions and Retirements Policy and Procedures

Post Construction/Pre-operation				
Costs to test plant	X			**J**
Synchronization of plant to grid	X			**K**
O&M contractor costs		X		
Administrative costs such as rent, utilities, etc.		X		

Comments:

A. Capitalize only if all conditions are met: costs are directly identifiable to the specific property, costs would be capitalized if the property were acquired, and acquisition of the property is probable.
B. Capitalize only if directly identifiable to a capital project.
C. Examples of activities include licensing, air and water permitting, site acquisitions, and all other studies required by regulatory and environmental agencies as a pre-condition to permit issuance.
D. Limited to time spent on a specific permit/license. Not time exploring several possible sites; costs should not be significant.
E. Costs include professional fees of engineers, attorneys, appraisers, and financial advisors, etc.
F. Areas include hazardous material and waste management, pollution prevention, environmental permitting & impact analysis, and regulated licensing/renewals
G. Capitalize if the demolition is probable upon purchase and occurs within approximately one year after and classify as land.
H. Liquidating damages an entity receives because a third party did not deliver or complete construction by a contractual specified date.
I. Costs incurred for property taxes associated with real estate and insurance shall be capitalized as property cost only during periods in which activities necessary to get the property ready for its intended use are in progress.
J. Credit test power revenues against capital cost. Need to distinguish true testing from start up activities. Start up losses should be expensed.
K. Extensive connection delays or rework expenses must be expensed. Need to distinguish from start up activities. Start up losses should be expensed.

NOTE: Examples above are not an exhaustive list of all expenditures that may be capitalized. Contact Property Accounting with any questions.

651 – Capital - Allowance for Funds Used During Construction ("AFUDC") Policy and Procedures

Policy: AFUDC is a calculated allowance for Kentucky Utilities Company ("KU") representing the opportunity cost of having funds tied up in major construction projects.

Procedure: The procedures for calculating AFUDC are described below.

Scope: AFUDC is calculated for KU projects only. By order of the Federal Energy Regulatory Commission ("FERC"), KU calculates and applies AFUDC to generation and transmission assets used to serve the municipal utilities in KU's territory. Because the Company earns a return on Construction Work in Progress ("CWIP") in Kentucky and Virginia, AFUDC does not apply to those jurisdictions.

A project must meet three criteria to be eligible for AFUDC accrual:

1. Must be a non-environmental production or transmission project. Per FERC instructions, production environmental controls and pollution abatement construction projects are included in rate base and therefore excluded from AFUDC. Distribution and general plant projects are also not allowed.
2. Estimated investment costs must be greater than $100,000. Note: This limit is based on the gross investment amount, regardless of the amount of cash contribution to be received by a project.
3. Actual construction time must be at least three consecutive months in duration. Construction time is measured in actual labor construction time and should not include engineering/design time. (Construction time may be measured by contract or Company labor, or outside services if those labor dollars represent actual construction).

The forgoing process has been the past practice of KU for many years and has been accepted by the FERC as an appropriate methodology.

Objective of Procedure: To calculate the AFUDC capitalized.

General Requirements:

Detailed Procedures Performed:

Annually:
In January, the estimated AFUDC rate is calculated using previous year-end financial information and forecasted CWIP and borrowings. All financial information used must be on a regulatory basis, no purchase accounting amounts are included. Per Docket No. FA11-7-000, *Audit of PNM Resources, Inc. and Public Service Company of New Mexico,* the common equity balance used for the rate calculation must not include Account 219, Accumulated Other Comprehensive Income. No other accounts are excluded. The FERC jurisdictional rate is provided annually to Property Accounting by a Rate Analyst from the State Regulation and Rates

651 – Capital - Allowance for Funds Used During Construction ("AFUDC") Policy and Procedures

Department. The FERC jurisdictional rate is based on the most current KU annual jurisdictional study.

The annual rate is calculated using the formula in the table below. The rates are then updated in PowerPlant by an Accounting Analyst in the Property Accounting Department. Beginning in May 2009, the FERC ordered separate common equity cost rates for production and transmission assets. As a result, there are separate annual rate calculations for production and transmission assets. The annual rate stays in effect until December, when adjustments to the annual rate are possible. See the "Rates Calculation Updates" section below for details. A sample calculation is shown below.

LG&E and KU Energy LLC Accounting Policy and Procedures

651 – Capital - Allowance for Funds Used During Construction ("AFUDC") Policy and Procedures

For purposes of illustration the following calculation for the annual rate used in 2011 is presented: (In the table below we need to show how the FERC jurisdictional rate of 9.67% is calculated.)

	As of 12/31/2010
S - Avg. Short Term Debt	3,552,961.08
s - Short Term Debt Interest rate	1.497%
D - Long Term Debt	1,806,362,578.48
d- Long Term debt Interest Rate	3.872%
P - Preferred Stock	0.00
p - Preferred Stock Cost Rate	0.00%
C - Common Equity	2,075,467,084.02
c - Common Equity Cost Rate	10.88%
W - Avg CWIP Balance	437,694,000.00

Ai = Gross allowance for borrowed funds used during construction rate.

$$Ai = s(S/W) + d\left(\frac{D}{D+P+C}\right)(1 - S/W)$$

Ai = 0.017993144 (Use 1.80%)

Ae = Allowance for other funds used during construction rate.

$$Ae = [1 - S/W]\left[p\left(\frac{P}{D+P+C}\right) + c\left(\frac{C}{D+P+C}\right)\right]$$

Ae = 0.057699031 (Use 5.77%)

Total Rate		FERC Jurisdictional Rate:	AFUDC Rate:
Ai =	1.80%	9.67%	**0.174132%**
Ae =	5.77%	9.67%	**0.588190%**
	7.57%	9.67%	0.732322%

651 – Capital - Allowance for Funds Used During Construction ("AFUDC") Policy and Procedures

Rates Calculation Updates:
During the December financial close, the annual rate calculation must be compared to a rate calculation which has been updated with actual monthly CWIP and short-term debt balances for the entire year. (CWIP balances used in the calculation of the production AFUDC rate must also be adjusted by the CWIP balance included in the municipal customer rate. This CWIP exclusion amount is provided to the Property Accounting Department by the Rates Department when the new municipal rates go into effect on July 1.) If there is at least a 0.25% variance between the rate calculated with actuals and the annual rate calculated at the beginning of the year then adjustments must be calculated and entered into PowerPlant by an Accounting Analyst in the Property Accounting Department. This comparison between the rate calculated with actuals and annual rate must be completed in order to be in compliance with Federal Power Commission Order No. 561, *Order Adopting Amendment to Uniform System of Accounts for Public Utilities and Licensees and for Natural Gas Companies.* The Order states (on page 3): "We shall require, however, that public utilities and natural gas companies monitor their actual experience and adjust to actual at year-end if a significant deviation from the estimate should occur. For this purpose we shall consider a significant deviation to exist if the gross AFUDC rate exceeds by more than one-quarter of a percentage point (25 basis points) the rate that is derived from the formula by use of actual 13 monthly balances of construction work in progress and the actual weighted average cost and balances for short-term debt outstanding during the year." See Appendix A for a copy of the Order.

An Excel file is kept on the Property Accounting department shared network drive (fs2:\\propacct) with all AFUDC eligible projects. Eligibility is determined based on the criteria listed above. These projects are identified during Authorization for Investment Proposal review by Property Accounting Analysts. On a monthly basis, each project on the list is checked to see if construction has begun, or if it has been placed into service. A listing of these projects is sent monthly to the appropriate Budget Coordinator requesting this project specific info. If construction has commenced then the Property Accounting Analyst will activate the project in PowerPlant and AFUDC will be calculated. If a project has been classified as "in-service" then the AFUDC calculation ceases.

The calculation is as follows:

AFUDC rate * (CWIP balance of prior month plus ½ of current month) = AFUDC charge

During the monthly close process, an AFUDC Calculation report is generated by PowerPlant showing the AFUDC charges for the month, and is reviewed for reasonableness by the Accounting Analyst responsible for AFUDC accounting. After this report is reviewed and approved, the Accounting Analyst then posts the journal entry as part of the closing process.

651 – Capital - Allowance for Funds Used During Construction ("AFUDC") Policy and Procedures

Reports Generated and Recipients:

- AFUDC Calculation Report as described in the previous paragraph, used by the Property Accounting Analyst

Additional Controls or Responsibility Provided by Other Procedures:

- Monthly Closing Checklist for PowerPlant

Regulatory Requirements:

- FERC Accounting Guidelines 18 CFR, Chapter 1, Subchapter C, Part 101, Electric Plant Instructions paragraph 4 A
- Federal Power Commission Order No. 561, *Order Adopting Amendment to Uniform System of Accounts for Public Utilities and Licensees and for Natural Gas Companies,* 57 Federal Power Commission 608 (1977); and Order 561-A, *order Clarifying orders,* 2 FERC ¶ 61,050, (1978) (See Appendix A for a copy of the Orders.)
- Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 980 - Regulated Operations (formerly Statement of Financial Accounting Standards No. 71, Accounting for the Effects of Certain Types of Regulation)
- Docket No. FA11-7-000, *Audit of PNM Resources, Inc. and Public Service Company of New Mexico,*

Reference:

- Detailed journal entry preparation procedures are kept on the Property Accounting shared network drive: fs2:\\propacct\AFUDC\Rates Estimate\Year\AFUDC-Year Estimate Generation.xls and AFUDC\Rates Estimate\Year\AFUDC-Year Estimate Transmission xls. The PowerPlant process is also documented under the AFUDC section of the PowerPlant System Closing Process.

Corresponding PPL Policy No. and Name:
605 – Accounting for AFUDC

Key Contact:
Manager, Property Accounting

Administrative Responsibility:
Director, Accounting & Regulatory Reporting

Date Created: 11/30/04
Dates Revised: 7/06/09; 12/01/10; 3/31/11; 8/27/12

57 F.P.C. 608; 1977 FPC LEXIS 1165, *

AMENDMENTS TO UNIFORM SYSTEM OF ACCOUNTS FOR PUBLIC UTILITIES AND LICENSEES AND FOR NATURAL GAS COMPANIES (CLASSES A, B, C AND D) TO PROVIDE FOR THE DETERMINATION OF RATE FOR COMPUTING THE ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION AND REVISIONS OF CERTAIN SCHEDULE PAGES OF FPC REPORTS, DOCKET NO. RM75-27

ORDER NO. 561

FEDERAL POWER COMMISSION

57 F.P.C. 608; 1977 FPC LEXIS 1165

February 2, 1977 *

* Published in the Federal Register on February 15, 1977 (42 F.R. 9161). Order issued April 1, 1977 granting application for rehearing for purpose of further consideration, unreported. Order No. 561-A issued August 1, 1977 denying application for rehearing and clarifying prior order, 59 FPC 1340 [Editor's note: Petition for review filed on September 28, 1977 *sub nom. Jersey Central Power & Light Co., et al.* v. *F.P.C.*, in CADC No. 77-1883.] Order issued January 20, 1978 clarifying Order Nos. 561 and 561-A, 2 FERC P .

[*1]

ORDER ADOPTING AMENDMENT TO UNIFORM SYSTEM OF ACCOUNTS FOR PUBLIC UTILITIES AND LICENSEES AND FOR NATURAL GAS COMPANIES

Before Commissioners: Richard L. Dunham, Chairman; Don S. Smith, John H. Holloman III and James G. Watt.

OPINION:

On May 20, 1975, the Commission issued a notice of proposed rulemaking in Docket No. RM75-27 *(40 F.R. 23322,* May 29, 1975). This rulemaking proposed to establish a uniform formulary method for determining the maximum rates to be used in computing the Allowance for Funds Used During Construction (AFUDC) and to provide accounting and reporting requirements for AFUDC which accord with the elements entering into the determination of AFUDC rates. The stated objective of the proposed rule was to establish a method which would give recognition to the interrelationship between capital utilized for rate case purposes and the capital components of AFUDC in a manner that would permit a utility to achieve a rate of return on its total utility operations, including its construction program, at approximately the rate which would be allowed in a rate case.

Comments were invited from interested parties on or before July 7, 1975. Due to requests, this date was extended to [*2] September 5, 1975. In response to the proposed rulemaking, the Commission received comments from 79 respondents (Attachment A). In general, the reaction to the proposed rulemaking was favorable as to its overall objective, but many respondents questioned the ability of the proposal to meet such objective and made suggestions for improvement.

Many respondents objected to the weight given short-term debt in the proposed rule and suggested a number of alternatives. These respondents argued that short-term debt is not necessarily the first source of construction funds, as would be indicated by application of he proposed formula, and should be ignored or given less weight. We are not convinced, however, that we should modify the proposed formula with respect to short-term debt. It is generally impossible to specifically trace the source of funds used for various corporate purposes and it was not the purpose of our proposed rule to do so. Instead, we proposed a rule that would give a utility an opportunity to be compensated for the total cost of capital devoted to utility operations, including its construction program. In order to accomplish this, it is necessary to look to how [*3] the cost of capital is handled in a rate proceeding so that a method for determining

AFUDC can be devised that will not result in double counting of the same capital cost or will not omit important categories of capital cost. Typically, short-term debt has not been included in rate of return computations for cost of service purposes on the grounds that such debt is temporary and is used essentially for construction purposes; however, the cost of such debt represents a valid and necessary expenditure for conducting utility operations which ultimately must be recovered through rates. By adopting the approach of permitting the capitalization of short-term debt cost through AFUDC, we provide such a mechanism. It should be understood that this method is for the purpose of establishing a rate for AFUDC and not for establishing a method for allocating short-term interest cost for the purpose of a rate proceeding.

Many respondents also questioned the use of embedded cost rates for long-term debt and preferred stock in the proposed AFUDC formula and suggested incremental cost rates be used instead. For essentially the same reasons that we believe the proposed handling of short-term debt [*4] should not be modified, we are rejecting this suggestion. If incremental cost rates were utilized for these categories of capital cost in the AFUDC formula, there would be a double counting for the same costs. Embedded cost rates are normally used for rate of return purposes and such cost rates include the cost of new as well as old issues of long-term debt and preferred stock. Therefore, the composite return on rate base collected through rates provides for the proportionate recovery of new or incremental capital costs in the ratio of rate base to the size of the capital structure used for rate of return purposes. If we assume for the sake of argument that the sum of a utility's permanent capital structure plus short-term borrowing is equal to the sum of its rate base plus construction work in progress balances, it is obvious that the use of incremental cost for AFUDC purposes and embedded cost for rate of return purposes would result in double counting of the same costs. Although the above illustration somewhat oversimplifies the issue, we believe that the principle is adequately demonstrated.

The other basic component for AFUDC relates to common equity funds. Comments by [*5] respondents on this subject primarily related to how the reasonable cost rate for common equity funds should be determined. Unlike debt costs or the cost of preferred stock, which can be objectively determined by analysis of actual contractual obligations and expenditures, the cost of common equity is not ordinarily related to contractual requirements. In the proposed rule we indicated that the cost rate to be used for common equity would be the rate granted common equity in the last rate proceeding before the body having primary rate jurisdiction or, if such rate is not available, the average rate actually earned during the preceding 3 years should be used. We recognize, based on the comments received, that this approach may require some modification in situations where ratemaking bodies use other than an "original cost" rate base or where utilities are subject to multiple rate jurisdiction. However, in developing a general rule relating to AFUDC, we find any possible inequities of this nature can best be handled on an individual company basis.

Having considered the broad issues of the various components of the AFUDC, it is now necessary to focus on the many constructive and [*6] helpful comments and suggestions received relating to other facets of the proposed rulemaking.

Many comments were received regarding the desirability of segregating AFUDC into two components, borrowed funds and other funds, and the relocation of the allowance for borrowed funds to the Interest Charges Section of the income statement. The main objection to this proposed requirement was that it would have the effect of reducing interest coverages and thereby restrict the issuances of additional debt by some companies. We recognized that this may be a particularly uninviting aspect of the proposed rule for some utilities since "Other Income" will be reduced upon application of the proposed rule and such income is frequently, in whole or part, used for interest coverage tests. n1 However, we believe this change to be necessary in order to better inform readers of the financial statements of utilities as to the nature and level of the capitalized allowance for borrowed funds. Since there is little conceptual difference between capitalization of the cost of borrowed funds used for construction purposes and other costs of construction such as labor and materials, we believe that the [*7] readers of financial statements will be better informed if such construction interest is shown as an allocation of cost by a reduction in the Interest Charges Section of the income statement rather than as an income item.

n1 We also recognize that interest coverages for some utilities may be increased if in their coverage computations they use net interest charges since this amount will be reduced upon application of the proposed rule.

A number of respondents criticized the proposal to determine the current year's AFUDC rates by the use of average actual book balances and cost rates of the prior year principally because short-term debt cost rates and balances are very volatile and the use of averages for a previous year does not give a proper indication of the cost of short-term debt for

prospective computations of AFUDC. We agree that this is a valid point and believe that modifications of the proposed rule in this are are necessary.

We are modifying the proposed rule to provide that the balances of long-term debt, preferred stock, and common equity for use in the formula for the current year will be the balances in such accounts at the end of the prior year; the cost rates [*8] for long-term debt and preferred stock will be the effective weighted average cost of such capital. The average short-term debt balances and relatec cost and the average construction work in progress balance will be estimated for the current year. We shall require, however, that public utilities and natural gas companies monitor their actual experience and adjust to actual at year-end if a significant deviation from he estimate should occur. For this purpose we shall consider a significant deviation to exist if the gross AFUDC rate exceeds by more than one-quarter of a percentage point (25 basis points) the rate that is derived from the formula by use of actual 13 monthly balances of construction work in progress and the actual weighted average cost and balances for short-term debt outstanding during the year.

.25 change

Many respondents requested clarification as to whether premiums, discounts and expenses related to long-term debt, and compensating balances and commitment fees related to short-term debt, were to be considered when determining the cost rate for such funds. With respect to long-term debt, the cost of such capital should be the yield to maturity determined in the same manner [*9] as set forth in § 35.13(b)(4)(iii), Statement G -- Rate of Return, of the Commission's Regulations under the Federal Power Act and § 154.63(f), Statement F(3) -- Debt Capital, of the Commission's Regulations under the Natural Gas Act which gives appropriate recognition to premiums, discounts and expenses related to long-term debt. In regard to short-term debt, several respondents have pointed out that compensating balances and commitment fees have cost implications with respect to bank loans and as support for commercial paper and urged that recognition be given for such costs. We agree that in some instances, such items could properly be considered in determining the effective cost rate for short-term debt for use in the formula. However, primarily because of measurement problems, we do not believe that specific recognition should be given in the general rule. Instead, where an individual company has a written agreement and can support the fact that compensating balances and commitment fees are necessary in order to obtain favorable short-term financing and are not considered in its rate proceedings, we will permit an adjustment to the nominal short-term interest rates to reflect [*10] this additional cost. We believe that this approach is necessary because of the diversity of rate treatment for these items; the commingling and lack of identification of bank balances kept for normal operating purposes and those used for compensating bank balance purposes; and the frequent lack of formal agreements for required levels of compensating bank balances.

Some respondents commented that the value of noninvestor sources of funds such as accumulated deferred income taxes and contributions in aid of construction should be recognized in the formula. We are not adopting this suggestion since normally the entire balances in the accumulated deferred income taxes accounts are used to reduce rate base for cost of service purposes. n2 To include such balances in determining the AFUDC rate would result in double counting of the same dollars. The same reasons apply for contributions in aid of construction, since under our Uniform System of Accounts such contributions are credited directly to construction costs.

n2 There is one category of accumulated deferred taxes which is not used to reduce rate base. Under our ratemaking practices the balances of Account 281, Accumulated deferred income taxes-Accelerated amortization, are included in the capitalization used for rate of return purposes at zero cost. The balances in these accounts, however, are relatively small and the effect on the AFUDC rate if taken into consideration would be negligible.

[*11]

A number of respondents commented that previously capitalized AFUDC should be included in the cost base to which the AFUDC rate applies since AFUDC is a cost of construction similar to labor, materials and other elements of construction. Thus, it is asserted that the compound method must be recognized if AFUDC is to properly compensate the utility for use of funds while devoted to construction. We agree that compounding of AFUDC is proper in theory and necessary as a matter of sound cost determination; however, we believe that a monthly compounding of AFUDC as suggested by some respondents may result in excessive amounts capitalized since cash outlays for interest and dividends are not normally made on a monthly basis. We shall therefore permit compounding but no more frequently than semiannually.

semi annual compounding

A number of respondents also indicated that any rules issued with respect to AFUDC should apply to Nuclear Fuel in Process of Refinement, Conversion, Enrichment and Fabrication (Account 120.1) in the same manner as Construction Work in Progress. We agree with these comments and will so provide.

Certain other constructive suggestions received from respondents have been included in [*12] the accounting instructions for the purpose of adding clarity to the accounting text.

We have also deleted that portion of the proposed plant instructions pertaining to computations of income taxes. We believe that these proposed instructions are not now necessary in view of our *Order Nos. 530 (53 FPC 2123), 530-A (55 FPC 162) and 530-B (56 FPC 739)* in Docket Nos. R-424, Accounting for Premiums, Discount and Expense of Issue, Gains and Losses on Refunding and Reaquisition of Long-Term Debt, and Interperiod Allocation of Income Taxes and R-446, Amendments to the Uniform System of Accounts for Classes A, B and C Public Utilities and Licensees and Natural Gas Companies: Deferred Income Taxes. As stated in Order No. 530-A:

The accounting for deferred income taxes prescribed in Order No. 530 was structured to accommodate utilities under the rate jurisdiction of the various state regulatory bodies that may or may not authorize deferred tax accounting for rate purposes (See General Instruction 18). If a net of tax allowance for funds rate is prescribed by a regulatory body in setting the rate levels of utilities, we consider that such treatment is consistent with the intent of Order [*13] No. 530 and it is not necessary for utilities to set aside deferred income taxes related to the interest component of the allowance for funds rate. In light of this, we do not believe that it is necessary to make provision in the Uniform System of Accounts to cover this matter.

The Commission finds:

(1) The notice and opportunity to participate in this rulemaking proceeding with respect to the matters presently before this Commission through the submission, in writing, of data, views, comments and suggestions in the manner described above, are consistent and in accordance with the procedural requirements prescribed by *5 U.S.C. 553.*

(2) The amendments to Parts 101 and 104 of the Commission's Uniform System of Accounts for Public Utilities and Licensees and to FPC Forms No. 1, No. 1-F, and No. 5 required by § 141.1, 141.2, and 141.25 in Chapter I, Title 18 of the Code of Federal Regulations, herein prescribed, are necessary and appropriate for the administration of the Federal Power Act.

(3) The amendments to Parts 201 and 204 of the Commission's Uniform System of Accounts for Natural Gas Companies, and to FPC Forms No. 2, No. 2-A, and No. 11 required by § 260.1, 260.2, [*14] and 260.3 in Chapter I, Title 18 of the Code of Federal Regulations, herein prescribed, are necessary and appropriate for the administration of the Natural Gas Act.

(4) Since the amendments prescribed herein, which were not included in the notice of the proceeding, are consistent with the prime purpose of the Proposed Rulemaking, further notice thereof is unnecessary.

(5) Good cause exists for making the amendments to the Uniform System of Accounts for Public Utilities and Licensees and Natural Gas Companies ordered herein effective on January 1, 1977, and the amendments to FPC Forms No. 1, No. 1-F, No. 2, No. 2-F, No. 5, and No. 11 ordered herein, effective for the reporting year 1977.

The Commission, acting pursuant to the provisions of the Federal Power Act, as amended, particularly Sections 3, 4, 301, 304, 308, 309, and 311 (41 Stat. 1063, 1065; 49 Stat. 838, 839, 854, 855, 858, 859; *16 U.S.C. 796,* 797, 825, 825c, 825g, 825h, 825j) and of the Natural Gas Act, as amended, particularly Sections 8, 10, and 16 (52 Stat. 825, 826, 830; *15 U.S.C. 717g,* 717i, 717o), *orders:*

(A) Effective January 1, 1977, the Commission's Uniform System of Accounts for Class A and Class [*15] B Public Utilities and Licensees in Part 101, Chapter I, Title 18 of the Code of Federal Regulations is amended as follows:

(1) The General Instructions are amended by revising paragraph "I" of Instruction "17. *Long-Term Debt: Premium, Discount and Expense, and Gain or Loss on Reacquisition."* As amended, this portion of General Instruction 17 reads:

GENERAL INSTRUCTIONS

* * *

17. *Long-Term Debt: Premium, Discount and Expense, and Gain or Loss on Reacquisition.*

* * *

I. Premium, discount, or expense on debt shall not be included as an element in the cost of construction or acquisition of property (tangible or intangible), except under the provisions of account 432, Allowance for Borrowed Funds Used During Construction-Credit.

* * *

(2) Subparagraph "(17) Allowance for Funds Used During Construction" of Electric Plant Instruction "3. *Components of Construction Cost.*" is amended by revising the first sentence of the paragraph and by adding two new paragraphs (a) and (b) immediately following the first paragraph. As amended, subparagraph (17) reads:

ELECTRIC PLANT INSTRUCTIONS

* * *

3. *Components of Construction Cost.*

* * *

(17) "Allowance for funds [*16] used during construction" includes the net cost for the period of construction of borrowed funds used for construction purposes and a reasonable rate on other funds when so used, not to exceed, without prior approval of the Commission, allowances computed in accordance with the formula prescribed in paragraph (a) below. No allowance for funds used during construction charges shall be included in these accounts upon expenditures for construction projects which have been abandoned.

(a) The formula and elements for the computation of the allowance for funds used during construction shall be:

$Ai = s(S / W) + d(D / D + P + C) (1 - S / W)$

$Ae = [1 - S / W] [p P / D + P + C) + c (C / D + P + C)]$

Ai = Gross allowance for borrowed funds used during construction rate

Ae = Allowance for other funds used during construction rate

S = Average short-term debt

s = Short-term debt interest rate

D = Long-term debt

d = Long-term debt interest rate

P = Preferred stock

p = Preferred stock cost rate

C = Common equity

c = Common equity cost rate

W = Average balance in construction work in progress plus nuclear fuel in process of refinement, conversion, enrichment and fabrication.

(b) The [*17] rates shall be determined annually. The balances for long-term debt, preferred stock and common equity shall be the actual book balances as of the end of the prior year. The cost rates for long-term debt and preferred stock shall be the weighted average cost determined in the manner indicated in § 35.13 of the Commission's Regulations under the Federal Power Act. The cost rate for common equity shall be the rate granted common equity in the last rate proceeding before the ratemaking body having primary rate jurisdictions. If such cost rate is not available, the average rate actully earned during the preceding 3 years shall be used. The short-term debt balances and related cost and the average balance for construction work in progress plus nuclear fuel in process of refinerment, conversion, enrichment, and fabrication shall be estimated for the current year with appropriate adjustments as actual data becomes available.

NOTE: * * *

(3) The Chart of Income Accounts is amended by revising the title of account "419.1, Allowance for Funds Used During Construction," to read "419.1, Allowance for Other Funds Used During Construction;" by adding a new account 432, Allowance for Borrowed [*18] Funds Used During Construction-Credit, immediately following account "431, Other Interest Expense" and revising the sub-total caption "Total Interest Charges" to read "Net Interest Charges." As amended, the Chart of Income Accounts reads:

INCOME ACCOUNTS

(Chart of Accounts)

* * *

2. Other Income and Deductions

A. Other Income

* * *

419.1 Allowance for other funds used during construction.

* * *

3. Interest Charges

* * *

432 Allowance for borrowed funds used during construction-Credit. Net interest charges

* * *

(4) The text of the Income Accounts is amended by revising the title and text of account "419.1, Allowance for Funds Used During Construction," and by adding a new account 432, Allowance for Borrowed Funds Used During Construction-Credit, immediately following account "431, Other Interest Expense." As amended, these portions of the text of the Income Accounts reads:

INCOME ACCOUNTS

* * *

2. Other Income and Deductions

* * *

419.1 Allowance for other funds used during construction.

This account shall include concurrent credits for allowance for other funds used during construction, not to exceed amounts computed in accordance with the formula prescribed [*19] in Electric Plant Instruction 3(17).

* * *

3. Interest Charges

* * *

432 Allowance for borrowed funds used during construction-Credit.

This account shall include concurrent credits for allowance for borrowed funds used during construction, not to exceed amounts computed in accordance with the formula prescribed in Electric Plant Instruction 3(17).

* * *

(B) Effective January 1, 1977, the Commission's Uniform System of Accounts for Class C and Class D Public Utilities and Licensees in Part 104, Chapter I, Title 18 of the Code of Federal Regulations is amended as follows:

(1) The General Instructions are amended by revising paragraph "I" of Instruction "15. *Long-term Debt: Premium, Discount and Expense, and Gain or Loss on Reacquisition.*" As amended, this portion of General Instruction 15 reads:

GENERAL INSTRUCTIONS

* * *

15. *Long-Term Debt: Premium, Discount and Expense, and Gain or Loss on Reacquisition.*

* * *

I. Premium, discount, or expense on debt shall not be included as an element in the cost of construction or acquisition of property (tangible or intangible), except under the provisions of account 432, Allowance for Borrowed Funds Used During Construction-Credit. [*20]

* * *

(2) Electric Plant Instruction "2. Components of Construction Cost." is amended by revising the first paragraph and lettering it "A." and by adding two new paragraphs B. and C. immediately following the first paragraph. As amended, Instruction 2 reads:

ELECTRIC PLANT INSTRUCTIONS

* * *

2. *Components of Construction Cost.*

A. The cost of construction of property chargeable to the electric plant accounts shall include, where applicable, the cost of labor; materials and supplies; transportation; work done by others for the utility; injuries and damages incurred in construction work; privileges and permits; special machine service; allowance for funds used during construction, not to exceed without prior approval of the Commission amounts computed in accordance with the formula prescribed in paragraph B below; and such portion of general engineering, administrative salaries and expenses, insurance, taxes, and other analogous items as may be properly includible in construction costs.

B. The formula and elements for the computation of the allowance for funds used during construction shall be:

$Ai = s(S / W) + d(D / D + P + C) (1 - S / W)$

$Ae = [1 - S / W] [p(P / D$ [*21] $+ P + C) + c(C / D + P + C)]$

Ai = Gross allowance for borrowed funds used during construction rate

Ae = Allowance for other funds used during construction rate

S = Average short-term debt

s = Short-term debt interest rate

D = Long-term debt

d = Long-term debt interest rate

P = Preferred stock

p = Preferred stock cost rate

C = Common equity

c = Common equity cost rate

W = Average balance in construction work in progress plus nuclear fuel in process of refinement, conversion, enrichment and fabrication

C. The rates shall be determined annually. The balances for long-term debt, preferred stock and common equity shall be the actual book balances as of the end of the prior year. The cost rates for long-term debt and preferred stock shall be the weighted average cost determined in the manner indicated in § 35.13 of the Commission's Regulations under the Federal Power Act. The cost rate for common equity shall be the rate granted common equity in the last rate proceeding before the ratemaking body having primary rate jurisdiction. If such cost rate is not available, the average rate actually earned during the preceding 3 years shall be used. The short-term debt balances [*22] and related cost and the average balance for construction work in progress plus nuclear fuel in process of refinement, conversion, enrichment, and fabrication shall be estimated for the current year with appropriate adjustments as actual data becomes available.

(3) The Chart of Income Accounts is amended by revising the title of account "419.1, Allowance for Funds Used During Construction," to read "419.1, Allowance for Other Funds Used During Construction" and by adding a new account 432, Allowance for Borrowed Funds Used During Construction -- Credit immediately following account "431, Other Interest Expense" and revising the subtotal caption "Total Interest Charges" to read "Net Interest Charges." As amended, the Chart of Income Accounts reads:

INCOME ACCOUNTS

(Chart of Accounts)

* * *

2. Other Income and Deductions

A. Other Income

* * *

419.1 Allowance for other funds used during construction.

* * *

3. Interest Charges

* * *

432 Allowance for borrowed funds used during construction - Credit.

Net interest charges

* * *

(4) The text of the Income Accounts is amended by revising the title and text of account "419.1, Allowance for Funds Used During Construction," [*23] and by adding a new acount 432, Allowance for Borrowed Funds Used During Construction -- Credit immediately following account "432, Other Interest Expense." As amended, these portions of the text of the Income Accounts reads:

INCOME ACCOUNTS

* * *

2. Other Income and Deductions

* * *

419.1 Allowance for other funds used during construction.

This account shall include concurrent credits for allowance for other funds used during construction, not to exceed amounts computed in accordance with the formula prescribed in Electric Plant Instruction 2. No allowance for funds used during construction shall be capitalized on plant which is completed and ready for service.

* * *

3. Interest Charges

432 Allowance for borrowed funds used during construction -- Credit.

This account shall include concurrent credits for allowance for borrowed funds used during construction, not to exceed amounts computed in accordance with the formula prescribed in Electric Plant Instruction 2. No allowance for funds used during construction shall be capitalized on plant which is completed and ready for service.

* * *

(C) Effective January 1, 1977, the Commission's Uniform System of Accounts for [*24] Class A and Class B Natural Gas Companies in Part 201, Chapter I, Title 18 of the Code of Federal Regulations is amended as follows:

(1) The General Instructions are amended by revising paragraph "I" of Instruction "17. *Long-Term Debt: Premium, Discount and Expense, and Gain or Loss on Reacquisition."* As amended, this portion of General Instruction 17 reads:

GENERAL INSTRUCTIONS

* * *

17. *LONG-Term Debt: Premium, Discount and Expense, and Gain or Loss on Reacquisition.*

* * *

I. Premium, discount, or expense on debt shall not be included as an element in the cost of construction or acquisition of property (tangible or intangible), except under the provisions of account 432, Allowance for Borrowed Funds Used During Construction -- Credit.

* * *

(2) Subparagraph "(17) Allowance for Funds Used During Construction" of Gas Plant Instruction "3. *Components of Construction Cost.*" is amended by revising the present paragraph, and immediately following the present paragraph, adding two new paragraphs (a) and (b). As amended, subparagraph (17) reads:

GAS PLANT INSTRUCTIONS

* * *

3. *Components of Construction Cost.*

* * *

(17) "Allowance for funds used during [*25] construction" includes the net cost for the period of construction of borrowed funds used for construction purposes and a reasonable rate on other funds when so used, not to exceed without prior approval of the Commission allowances computed in accordance with the formula prescribed in paragraph (a) below, except when such other funds are used for exploration and development of leases acquired after October 7, 1969, no allowance on such other funds shall be included in these accounts. No allowance for funds used during construction charges shall be included in these accounts upon expenditures for construction projects which have been abandoned.

(a) The formula and elements for the computation of the allowance for funds used during construction shall be:

$Ai = s(S / W) + d(D / D + P + C) (1 - S / W)$

$Ae = [1 - S / W] [p(P / D + P + C) + c(C / D + P + C)]$

Ai = Gross allowance for borrowed funds used during construction rate

Ae = Allowance for other funds used during construction rate

S = Average short-term debt

s = Short-term debt interest rate

D = Long-term debt

d = Long-term debt interest rate

P = Preferred stock

p = Preferred stock cost rate

C = Common equity

c = Common [*26] equity cost rate

W = Average balance in construction work in progress

(b) The rates shall be determined annually. The balances for long-term debt, preferred stok and common equity shall be the actual book balances as of the end of the prior year. The cost rates for long-term debt and preferred stock shall be the weighted average cost determined in the manner indicated in § 154.63 of the Commission's Regulations

under the Natural Gas Act. Te cost rate for common equity shall be the rate granted common equity in the last rate proceeding before the ratemaking body having primary rate jurisdiction. If such cost rate is not available, the average rate actually earned during the proceding 3 years shall be used. He short-term debt balances and related cost and the average balance for construction work in progress shall be estimated for the current year with appropriate adjustments as actual data becomes available.

NOTE: * * *

(3) The Chart of Income Accounts is amended by revising the title of account "419.1, Allowance for Funds Used During Construction," to read "419.1, Allowance for Other Funds Used During Construction" and by adding a new account 432, Allowance for Borrowed [*27] Funds Used During Construction -- Credit, immediately following account "431, Other Interest Expense" and revising the sub-total caption "Total Interest Charges" to read "Net Interest Charges." As amended, the Chart of Income Accounts reads:

INCOME ACCOUNTS

(Chart of Accounts)

* * *

2. Other Income and Deductions

A. Other Income

* * *

419.1 Allowance for other funds used during construction.

3. Interest Charges

* * *

432 Allowance for borrowed funds used during construction -- Credit.

Net interest charges.

* * *

(4) The text of the Income Accounts is amended by revising the title and text of account "419.1, Allowance for Funds Used During Construction," and by adding a new account 432, Allowance for Borrowed Funds Used During Construction -- Credit, immediately following account "431, Other Interest Expense." As amended, these portions of the text of the Income Accounts read:

INCOME ACCOUNTS

* * *

2. Other Income and Deductions

* * *

419.1 Allowance for other funds used during construction.

This account shall include concurrent credits for allowance for other funds used during construction, not to exceed amounts computed in accordance with the formula prescribed [*28] in Gas Plant Instruction 3(17).

* * *

3. Interest Charges

* * *

432 Allowance for borrowed funds used during construction -- Credit.

This account shall include concurrent credits for allowance for borrowed funds used during construction, not to exceed amount computed in accordance with the formula prescribed in Gas Plant Instruction 3(17).

* * *

(D) Effective January 1, 1977, the Commission's Uniform System of Accounts for Class C and Class D Natural Gas Companies in Part 204, Chapter I, Title 18 of the Code of Federal Regulations is amended as follows:

(1) The General Instructions are amended by revising paragraph "I" of Instruction "15. *Long-Term Debt: Premium, Discount and Expense, and Gain or Loss on Reacquisition.*" As amended, this portion of General Instruction 15 reads:

GENERAL INSTRUCTIONS

* * *

15. *Long-Term Debt: Premium, Discount and Expense, and Gain or Loss on Reacquisition.*

* * *

I. Premium, discount, or expense on debt shall not be included as an element in the cost of construction or acquisition of property (tangible or intangible), except under the provisions of account 432, Allowance for Borrowed Funds Used During Construction -- Credit. [*29]

* * *

(2) Amend Gas Plant Instruction "2. *Components of Construction Cost.*" by revising the first paragraph and lettering it "A." and by adding two new paragraphs B. and C. immediately following the first paragraph. As amended, Instruction 2 reads:

GAS PLANT INSTRUCTIONS

* * *

2. *Components of Construction Cost.*

A. The cost of construction of property chargeable to the gas plant accounts shall include, where applicable, fees for construction certificate applications paid after grant of certificate, the cost of labor, materials and supplies, transportation, work done by others for the utility, injuries and damages incurred in construction, privileges and permits, special machine service, allowance for funds used during construction, not to exceed without prior approval of the Commission amounts computed in accordance with the formula prescribed in paragraph B below, training costs and such portion of general engineering, administrative salaries and expenses, insurance, taxes, and other analogous items as may be properly includible in construction costs. (See Operating Expense Instruction 3.) When the utility employs its own funds in exploration and development on [*30] leases acquired after October 7, 1969, no alloance for funds used during construction on such funds shall be included in these accounts.

B. The formula and elements for the computation of the allowance for funds used during construction shall be:

$Ai = s(S / W) + d(D / D + P + C) (1 - S / W)$

$Ae = [1 - S / W] [p (P / D + P + C) + c(C / D + P + C)]$

Ai = Gross allowance for borrowed funds used during construction rate

Ae = Allowance for other funds used during construction rate

S = Average short-term debt

s = Short-term debt interest rate

D = Long-term debt

d = Long-term debt interest rate

P = Preferred stock

p = Preferred stock cost rate

C = Common equity

c = Common equity cost rate

W = Average balance in construction work in progress

C. The rates shall be determined annually. The balances for long-term debt, preferred stock and common equity shall be the actual book balances as of the end of the prior year. The cost rates for long-term debt and preferred stock shall be the weighted average cost determined in the manner indicated in § 154.63 of the Commission's Regulations under the Natural Gas Act. The cost rate for common equity shall be the rate granted common [*31] equity in the last rate proceeding before the ratemaking body having primary rate jurisdiction. If such cost rate is not available, the average rate actually earned during the preceding 3 years shall be used. The short-term debt balances and related cost and the average balance for construction work in progress shall be estimated for the current year with appropriate adjustments as actual data becomes available.

(3) The Chart of Income Accounts is amended by revising the title of account "419.1, Allowance for Funds Used During Construction," to read "419.1, Allowance for Other Funds Used During Construction" and by adding a new account 432, Allowance for Borrowed Funds Used During Construction -- Credit, immediately following account "431, Other Interest Expense" and revising the sub-totoal caption "Total Interest Charges" to read "Net Interest Charges." As amended, the Court of Income Accounts reads:

INCOME ACCOUNTS

(Chart of Accounts)

* * *

2. Other Income and Deductions

A. Other Income

* * *

419.1 Allowance for other funds used during construction.

* *

3. Interest Charges

* * *

432 Allowance for borrowed funds used during construction -- Credit.

Net interest [*32] charges.

* * *

(4) The text of the Income Accounts is amended by revising the title and text of account "419.1, Allowance for Funds Used During Construction," and by adding a new account 432, Allowance for Borrowed Funds Used During Construction -- Credit, immediately following account "431, Other Interest Expense." As amended, these portions of the text of the Income Accounts read:

INCOME ACCOUNTS

* * *

2. Other Income and Deductions

* * *

419.1 Allowance for other funds used during construction.

This account shall include concurrent credits for allowance for other funds used during construction, not to exceed amounts computed in accordance with the formula prescribed in Gas Plant Instruction 2. No allowance for funds used during construction shall be capitalized on plant which is completed and ready for service.

* * *

3. Interest Charges

* * *

432 Allowance for borrowed funds used during construction -- Credit.

This account shall include concurrent credits for allowance for borrowed funds used during construction, not to exceed amounts computed in accordance with the formula prescribed in Gas Plant Instruction 2. No allowance for funds used during construction [*33] shall be capitalized on plant which is completed and ready for service.

* * *

(E) Effective for the reporting year 1977, certain schedule pages of FPC Form No. 1, Annual Report for Electric Utilities, Licensees and Others (Class A and Class B), prescribed by § 141.1, Chapter I, Title 18 of the Code of Federal Regulations are amended, all as set out in Attachments B n1 and C n2 hereto.

n1 Omitted in printing.

n2 Omitted in printing.

(F) Effective for the reporting year 1977, certain schedule pages of FPC Form No. 2, Annual Report for Natural Gas Companies (Class A and Class B), prescribed by § 260.1, Chapter I, Title 18 of the Code of Federal Regulations are amended, all as set out in Attachments B and D n3 hereto.

n3 Omitted in printing.

(G) Effective for the reporting year 1977, certain schedule pages of FPC Form No. 1-F, Annual Report for Public Utilities and Licensees (Class C and Class D), prescribed by § 141.2, Chapter I, Title 18 of the Code of Federal Regulations are amended, all as set out in Attachment E n4 hereto.

n4 Omitted in printing.

(H) Effective for the reporting year 1977, certain schedule pages of FPC Form No. 2-A, Annual Report for Natural [*34] Gas Companies (Class C and Class D), prescribed by § 260.2, Chapter I, Title 18 of the Code of Federal Regulations are amended, all as set out in Attachment C hereto.

(I) Effective for the reporting year 1977, certain schedule pages of FPC Form No. 5, Monthly Statement of Electric Operating Revenue and Income, prescribed by § 141.25, Chapter I, Title 18 of the Code of Federal Regulations is amended, all as set out in Attachment F n5 hereto.

n5 Omitted in printing.

(J) Effective for the reporting year 1977, certain schedule pages of FPC Form No. 11, Natural Gas Pipeline Company Monthly Statement, prescribed by § 260.3, Chapter I, Title 18 of the Code of Federal Regulations is amended, all as set out in Attachment G n6 hereto.

n6 Omitted in printing.

(K) The Secretary shall cause prompt publication of this Order to be made in the Federal Register.

ATTACHMENT A

Respondents RM75-27

Respondent

Accounting Firms

* Arthur Anderson & Co.

* Not filed within the time prescribed.

* Orrin T. Colby, Jr.

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AMENDMENTS TO UNIFORM SYSTEM OF ACCOUNTS FOR PUBLIC UTILITIES AND LICENSEES AND FOR NATURAL GAS COMPANIES (CLASSES A, B, C AND D) TO PROVIDE FOR THE DETERMINATION OF RATE FOR COMPUTING THE ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION AND REVISION OF CERTAIN SCHEDULE PAGES OF FPC REPORTS, DOCKET NO. RM75-27

ORDER NO. 561-A

FEDERAL POWER COMMISSION

59 F.P.C. 1340; 1977 FPC LEXIS 281

August 1, 1977 *

* Published in the Federal Register on August 5, 1977 (42 F.R. 39661). Order issued January 20, 1978 clarifying Order Nos. 561 and 561-A, 2 FERC P61,050.

[*1]

ORDER DENYING APPLICATIONS FOR REHEARING AND CLARIFYING PRIOR ORDER

Before Commissioners: Richard L. Dunham, Chairman; Don S. Smith and John H. Holloman III.

OPINION:

On March 4, 1977, El Paso Natural Gas Company (El Paso), Public Systems n1, three bulk power suppliers for rural electric cooperatives (Oglethorp) n2 and eight investor-owned public utilities (Private Group) n3 filed Applications for Rehearing of our Order No. 561, issued February 2, 1977, in *Docket No. RM75-27, 57 FPC 608.* On March 7, 1977, Pennsylvania Power & Light Company (PP&L) filed a separate Application for Rehearing. On April 1, 1977, an order was issued granting application for rehearing by the aforementioned petitioners for the purpose of further consideration of Order No. 561. On April 18, 1977, pursuant to Section 1.34(d) of the Commission's Rules of Practice and Procedure, the Public Service Commission of the State of New York (New York) and the Private Group filed responses to Applications for Rehearing filed by the Private Group and Public Systems, respectively.

n1 See Appendix A for members of Public Systems.

n2 Oglethorp Electric Membership Corporation, North Carolina Electric Membership Corporation and Old Dominion Electric Cooperative, Inc.

n3 Jersey Central Power & Light Company, Long Island Lighting Company, Metropolitan Edison Company, New England Power Company, Northeast Utilities Company, Pacific Power & Light Company, Pennsylvania Electric Company and Pennsylvania Power & Light Company.

[*2]

Short-Term Debt

El Paso's application stated that it fully supported the Commission's objective in the instant rulemaking proceeding of providing adequate compensation for funds devoted to construction but believed that the formulas devised by the Commission and promulgated pursuant to Order No. 561 fall short of accomplishing this objective. El Paso submits that the approach adopted by the Commission is grounded upon two erroneous assumptions, *i.e.* (i) that short-term debt is the first source of funds for construction purposes, and (ii) that short-term debt is used exclusively for construction. El Paso purposed that instead of the formula adopted by the Commission that the rate for AFUDC be expressed as follows:

$$R = d\,(D / D + P + C) + P\,(P / D + P + C) + c\,(C / D + P + C)$$

In this formula R represents the AFUDC rate and the other symbols have the same meaning as defined in Order No. 561 except that D would equal the sum of long-term and short-term debt and d would equal the weighted average interest rate for D. El Paso states that this formula is grounded upon the more realistic assumption that construction work in progress is financed by funds provided according [*3] to the *pro rata* capitalization of the company, including short-term debt, if any. In the event, however, that the Commission chooses to retain the formula set forth in Order No. 561, El Paso requests clarification in cases where short-term debt exceeds construction work in progress to ensure that negative AFUDC rates do not result.

Public Systems states that the Commission correctly concludes that short-term debt is the primary source of funds for the construction of new utility plant and the procedures for the calculation of AFUDC reflect this fact. However, Public Systems expressed concern over the statement in Order No. 561 that the AFUDC method established was not for the purposes of establishing a method for allocating short-term interest cost for the purpose of a rate proceeding. They believe that such statement may be interpreted as an invitation to include the cost of construction related short-term borrowings in the development of AFUDC and to recognize the same costs in the development of the allowed return in rate proceedings. Public Systems also objects to any possible recognition of costs associated with bank or other borrowings, such as compensating bank balances, [*4] in determining short-term debt cost. They believe that recognition of such costs should be sanctioned, if at all, only in general rate proceedings after a hearing on the record.

PP&L also disagrees with the Commission's premise in Order No. 561 that all short-term debt should be allocated to financing construction work in progress. PP&L states that there are many instances when a utility can specifically identify the utilization of short-term debt for purposes other than financing construction work in progress and in such cases, it would be erroneous to include this debt in the AFUDC computation.

As we stated in Order No. 561, it is generally impossible to specifically trace the source of funds used for various corporate purposes and it was not the purpose of the proposed rule to do so. We recognize that short-term debt is a source of funds that can be used for many corporate purposes other than construction. However, short-term debt cost is a valid cost of conducting utility operations and a mechanism for the recovery of such cost should be provided for within the regulatory framework. Recovery of capital costs is usually provided for through the rate of return allowance [*5] in a general rate proceeding. However, in a typical rate case situation, short-term debt cost does not lend itself to reasonable measurement for use in setting future rates since, as El Paso graphically illustrated in the Appendix to its application, the amount of short-term debt that a company has outstanding can fluctuate widely over short periods of time. In addition, the interest rate for short-term debt often changes at frequent intervals. On the other hand, the cost of short-term debt can be effectively measured and capitalized for subsequent recovery (through depreciation charges in rates) since under our formula the balances and rates for the forthcoming year are estimated annually, with appropriate adjustments to the amounts capitalized if the estimates used are not reasonably reflective of actual experience. Therefore, we do not believe that we should modify Order No. 561 with respect to the weight given short-term debt in the formula.

El Paso's point on possible negative AFUDC rates in situations where short-term debt exceeds construction work in progress is well taken. We believe that this matter can best be clarified by stating herein that if short-term debt balances [*6] exceed construction work in progress plus nuclear fuel in process of refinement, conversion, enrichment and fabrication the maximum total AFUDC rate to be utilized will be the weighted average short-term debt rate. In instances where this occurs, the entire credit for AFUDC will be recorded in Account 432, Allowance for borrowed funds used during construction -- Credit.

We do not believe that Public System's concerns are well founded with regard to the inclusion of short-term debt for rate of return purposes or the potential recognition in certain instances of short-term debt costs arising from such items as compensating balances. Order No. 561 neither changes the Commission's policy with respect to treatment of

short-term debt in capitalization used for rate of return purposes nor does it grant blanket approval for recognition of compensating balances and commitment fees in costing short-term debt. The burden of proof is upon the companies to justify such items before they will be permitted.

State Commission Rate Determinations

Both Public Systems and Oglethorp object to the provision in Order No. 561 that the cost rate to be used for common equity be the rate granted [*7] common equity in the last rate proceeding before the body having primary rate jurisdiction or, if such rate is not available, the average rate actually earned during the preceding three years. They believe that the return on equity rate should be based upon determinations of the Federal Power Commission, whether the FPC has primary rate jurisdiction or not. Public Systems and Oglethorp believe that the approach adopted by the Commission is an unjustified abdication of statutory responsibility. On the other hand, Private Group urges that Order No. 561 be amended to provide that, if a state ratemaking agency having primary rate jurisdiction over an electric utility has prescribed a method of determining or applying an AFUDC rate, such electric utility may use such State Commission-directed rate rather than the rate developed under the formula in Order 561.

In its response to the application for rehearing filed by Public Systems, the Private Group stated the following:

> Order No. 561 is designed to provide an orderly method for accrual of AFUDC month-by-month during the on-going operations of a public utility. For the most part, the facilities constructed by an electric utility [*8] cannot be segregated as between those which will be employed solely for retail service and those which will be employed solely for wholesale service; instead, allocation procedures for joint use facilities are required and appropriate methods of allocation have been developed and are routinely applied. Under those circumstances, the utility must have a single AFUDC rate to apply to facilities under construction which will ultimately serve both groups of customers. A reasonable recognition of, and accommodation to, the Federal-State relationship involves the use of a cost rate for common equity which is equal to that last approved by the body having primary rate jurisdiction.

We fully agree with the above response by the Private Group with respect to the cost rate for equity funds. We believe that this argument is also supportive of the Commission's adoption of a uniform method for all jurisdictional companies to follow so that a single rate is developed for each company. Additionally, since the financial statements of electric utilities and natural gas companies are used by government agencies, investors, the general public, and others for purposes other than setting rates, [*9] it is important that a uniform method be used. This is especially important in an area such as AFUDC which has such a material impact on the earnings and cost determinations of utilities. We shall therefore deny rehearing on this point.

The Relocation of AFUDC in the Interest Charges Section of the Income Statement

The Private Group and PP&L urged that Order No. 561 be revised to eliminate the provision that directs the relocation of the allowance for borrowed funds as a credit to the interest charge section of the income statement. New York in its response to application for rehearing filed by Private Group supported this position. These parties argue that the relocation required by Order No. 561 is likely to have an adverse effect on the ability to finance both debt and preferred stock securities due to coverage test requirements included in mortgage indentures and corporate charters. PP&L also questions whether the relocation of a portion of AFUDC as a reduction of interest charges will better inform readers of the financial statements as to the nature of the capitalized allowance for borrowed funds as stated in Order No. 561. They argue that such reclassification [*10] may in fact mislead readers of financial statements if such amount is considered a reduction of the actual amount of interest a company must pay.

We are unpersuaded by these arguments that we should modify Order No. 561 with respect to the location of the interest portion of AFUDC in the income statement. We purposely did not require that the amount of interest charged to the income statement be shown net of interest capitalized but instead required that the gross interest charges be shown in the income statement with a separate line item for the capitalized allowance for borrowed funds. This enables readers of financial statements to be informed as to the total interest liability incurred for the year as well as to any lesser amount of interest entering into the determination of net income for the year. We continue to believe that the readers of the financial statements will be better informed with this form of accounting disclosure than other suggested methods. Furthermore, the change in the location on the income statement for the allowance for interest capitalized does not in itself change either the nature of the item or the degree of protection afforded security holders [*11] by earnings of a utility.

Net-of-tax AFUDC Rate

Public Systems objects to the normalization of income tax benefits of construction interest through the use of a net-of-tax AFUDC rate and asks that Order No. 561 be revised to prohibit this practice.

Public Systems' arguments are misplaced. The proposed plant instructions pertaining to computation of income taxes were deleted when the Commission adopted Order No. 561 because these matters were previously spoken to in the *Commission's Order Nos. 530 (53 FPC 2123), 530-A (55 FPC 162) and 530-B (56 FPC 44)* in Docket Nos. R-424 and R-446. These orders are currently under review by the D.C. Circuit (*Public Systems, et al.* v. *F.P.C.*, CADC Nos. 76-1609, 76-1830.) **

** [Editor's note: Remanded, *Public Systems, et al. v. F.E.R.C., 606 F. 2d 973* (CADC-1979).]

Other Matters

Private Group states in their application that in order for the AFUDC rate to be fully compensatory, estimates of weighted average embedded long-term debt and preferred stock costs as they are expected to exist during the current year should be used rather than the effective weighted average cost of the long-term debt and preferred [*12] stock at the end of the prior year as required by Order No. 561.

Private Group also argues that compounding of AFUDC should be permitted monthly rather than semi-annually, since utility accounting is on an accrual basis. If, however, the Commission considers the timing of cash outlays for interest and dividend to be relevant, Private Group argues that quarterly compounding would be more appropriate than semi-annual compounding since dividends on preferred and common stock and interest on short-term debt are almost invariably paid quarterly, and these items account in the aggregate for more than half of the AFUDC accrual. The remainder of the accrual relates to long-term debt which is normally paid semi-annually.

Public Systems objects to the provisions of Order No. 561 which indicate that amounts capitalized for AFUDC for the year will not be required to be adjusted if the gross AFUDC rate actually used for the year does not exceed by more than 25 basis points the rate that would be derived from the formula by use of actual thirteen monthly balances of construction work in progress and the actual weighted average cost and balances for short-term debt outstanding during the year. [*13] Public System argues that this provision creates an incentive to "misestimate" AFUDC and pocket additional prospective but unjustified revenues. Public System assumes that this provision was intended to ease accounting burdens but submits that the governing statutes do not contemplate such windfalls in the name of administrative convenience.

Oglethorp states that Order No. 561 excludes all non-investor sources of funds from the AFUDC computation on the ground that such sources are treated as rate base deductions but argues that some non-investor funds may not be treated as rate base deductions and hence could be incorrectly also overlooked for AFUDC purposes. Oglethorp believes the Order should be modified to provide that all non-investor funds which are not deducted from rate base should be included in the AFUDC formula at zero cost.

The requirement that the AFUDC rate for the current year be based on the effective weighted average cost of the long-term debt and preferred stock at the end of the prior year and the requirement that the AFUDC be compounded no more frequently than semi-annually may, in some instances, tend to slightly understate the cost of capital used for construction. [*14] Conversely, there may be relatively minor items of consumer contributed capital which are not considered in either the ratemaking process or through AFUDC and there may well be some instances in which the estimates used exceed by up to 25 basis points the rate that would be derived from actual experience.

We conclude that Order No. 561 should not be modified with respect to these matters. When considered together the proposed modifications tend to offset each other. We believe that Order No. 561 clearly provides for a rate for AFUDC which is in the zone of reasonableness, based upon uniform standards which can be effectively implemented and administered.

In light of the above, we believe that the applications for rehearing filed by the aforementioned applicants should be denied.

The Commission finds

The application for rehearing filed on March 4, 1977, by El Paso, Public Systems, Oglethorp and Private Group and on March 7, 1977, by PP&L present no facts or principles of law which would require modification of Order No. 561.

The Commission orders:

(A) The applications for rehearing filed by El Paso, Public Systems, Oglethorp and Private Group on March 4, 1977, [*15] and PP&L on March 7, 1977, are denied.

(B) The Secretary shall cause prompt publication of the Order in the Federal Register.

APPENDIX A

PUBLIC SYSTEMS SPONSORING THE APPLICATION FOR REHEARING OF ORDER NO. 561

Anaheim, California	Bryan, Ohio
Azusa, California	Colton, California
Banning, California	Croswell, Michigan
Bowling Green, Ohio	

Electric Cities of North Carolina and its members, the following municipalities:

Virginia:

Blackstone	Iron Gate
Culpeper	Manassas
Franklin	Wakefield
Harrisonburg	

North Carolina:

Albemarle	Hobgood
Apex	Hookerton
Ayden	Huntersville
Belhaven	Kings Mountain
Benson	Kingston
Black Creek	LaGrange
Bostic	Landis
Cherryville	Laurinburg
Clayton	Lexington
Concord	Lincolnton
Cornelius	Louisburg
Dallas	Lucama
Davidson	Lumberton
Drexel	Macclesfield
Edenton	Maiden
Elizabeth City	Monroe
Enfield	Morganton
Farmville	Murphy
Fayetteville	New Dern
Forest City	Newton
Fountain	Oak City
Fremont	Pikeville
Gastonia	Pinetops
Granite Falls	Pineville
Greenville	Red Springs
Hamilton	Robersonville
Hertford	Rocky Mount
Highlands	Scotland Neck
High Point	Selma
Sharpsburg	Wake Forest
Shelby	Walztonburg
Smithfield	Washington
Southport	Waynesville

LG&E and KU Energy LLC Accounting Policy and Procedures

652 – Capital - Asset Retirement Obligations Policy and Procedures

Policy: An asset retirement obligation ("ARO") will be established when a legal obligation exists, in compliance with ARO guidance per FASB Accounting Standards Codification ("ASC") Topics 410 and 980-410 (formerly Statement of Financial Accounting Standards No. 143 ("SFAS 143"), Accounting for AROs and the subsequent FASB Interpretation No. 47 ("FIN 47")). Guidance is provided for regulatory purposes in FERC Order 631.

Procedure: Criteria for the recognition and accounting of legal retirement obligations related to tangible long lived assets are detailed below.

Scope: All legal retirement obligations of LG&E and KU Energy LLC ("LKE" or the "Company") and its subsidiaries including Louisville Gas & Electric Company ("LG&E"), Kentucky Utilities Company ("KU") and LG&E and KU Services Company ("Servco").

Objective of Procedure: Accurate identification of and provision for Asset Retirement Obligations as defined in ASC Topics 410 and 980-410 and FERC Order 631.

General Requirements:

Definition of ARO: A legal retirement obligation is an obligation that a party is required to settle as a result of an existing or enacted law, statute, ordinance or contract. A retirement encompasses the sale, abandonment or disposal in some other manner of a long lived asset. After an entity retires an asset, the asset is no longer under the control of that entity, or no longer in existence, or no longer capable of being used in the manner for which it was originally acquired. Retirement does not encompass the temporary idling of a long lived asset. (ASC 410-20-05)

Legal and Environmental Department personnel, in coordination with line of business and Property Accounting personnel, determine the need to establish an ARO based upon review of legal documents including laws, statutes, contracts, permits, certificates of need, right of way agreements and environmental regulations.

Initial ARO Establishment:
A long lived tangible asset is determined to give rise to a legal retirement obligation.

The need to add an ARO is considered during the approval process for asset additions. During the AIP process, Property Accounting Analysts review the projects to determine if the need for an ARO may exist. If the project is identified as having the potential to require an ARO, a copy of the AIP is forwarded to the Property Accounting Analyst in charge of ARO accounting for further action. The Property Accounting Analyst in charge of ARO accounting reviews the AIP and if appropriate, contacts the Legal and Environmental personnel who will make the final determination of the need to establish an ARO based upon review of existing legal documents including laws, statutes, contracts, permits, certificates of need, right of way agreements and

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environmental regulations. Cost estimates for the AROs are determined based on discussions with appropriate field personnel, the Legal Department and the Environmental Department. Cost estimates are to be reviewed periodically. Any cost estimate information provided by a field employee to be used in the calculation of AROs must be signed off on by the field employee's management. Any 3rd party studies used as the basis for these cost estimates must also be provided to Property Accounting. The cost associated with the recognition of the asset retirement obligation is capitalized as part of the related tangible asset's book cost and is depreciated over a life dictated by the settlement date of the ARO liability. The asset retirement obligation book cost is initially recorded at fair value. An expected cash flow approach is used to determine the cash flows. A mark-up rate is sometimes used in order to incorporate probabilities of cost into the measurement. Additionally, a market risk premium may also be incorporated due to the uncertainty of the costs in the future. The inflation rate used in this calculation is provided by the Treasurer. The interest rates used are based on the credit rating of the utilities. New rates are used when a new ARO is recorded or when the liabilities must be recalculated due to a change in the estimate. The fair value of the obligation is assigned to the appropriate FERC plant account and tracked using the PowerPlant fixed asset system.

The ARO asset and an offsetting liability equal to the fair value of the ARO are also recorded by PowerPlant via the following entry:

Dr. 101XXX - Plant In Service – ARO Asset Retirement Cost
Cr. 230XXX - ARO Liability

ARO Review and Revaluation: Property Accounting distributes ARO questionnaires quarterly and conducts semi-annual ARO review meetings. The questionnaires provide an opportunity to inform Property Accounting of any revisions of or additions to laws, statutes, contracts, permits, certificates of need, right of way agreements and environmental regulations which impact AROs. The semi-annual ARO meetings provide a forum to discuss all topics regarding new/existing AROs as well as provide education on the ARO accounting and calculations. Recipients of the ARO questionnaires and attendees of the semi-annual ARO meetings include Legal, Environmental, Budget Managers for each operating line of business and others, as applicable. See Appendix A for an example of the questionnaire.

Changes in the estimated lives of assets or information gathered via the ARO questionnaires/meetings might prompt the need for the revaluation of an existing ARO or the establishment of a new ARO. If this occurs, the applicable information is gathered by the Property Accounting Analyst from the appropriate company personnel (operating units, Legal, Environmental, etc.) and the present value of the future retirement obligation is calculated in accordance with the "*Initial ARO Establishment*" section above.

The PowerPlant journal entry reflecting revaluations is as follows:

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Dr. 101XXX - Plant In Service – ARO Asset Retirement Cost
Cr. 230XXX - ARO Liability

Depreciation:
Depreciation on ARO assets is calculated on a straight line basis (consistent with all utility depreciation calculations) over a life dictated by the settlement date of the ARO liability.

The PowerPlant journal entry reflecting depreciation expense for the ARO asset is:

Dr. 4031XX - Depreciation Expense
Cr. 108XXX - Accumulated Depreciation – ARO Asset Retirement Cost

Accretion:
As depreciation expense allocates the cost of installing an asset over its useful life, accretion expense allocates the increase in the cost of removing an asset over its useful life. Each period the ARO liability is increased through the recognition of accretion expense. The PowerPlant journal entry reflecting accretion is as follows:

Dr. 41110X - Accretion Expense
Cr. 230XXX - ARO Liability

Regulatory Assets and Liabilities: Pursuant to ASC 980-410, depreciation and accretion expense related to the ARO asset and liability is offset with a regulatory asset. The PowerPlant journal entry to record the offset is:

Dr. 1823XX - Other Regulatory Assets ARO
Cr. 4031XX - Depreciation Neutrality
Cr. 41110X - Accretion Neutrality

Note: Prior to August 2013, the monthly depreciation and accretion accruals were credited to Account 4074XX – Regulatory Liabilities on the entry above. In accordance with FERC Accounting guidelines (18 CFR, Balance Sheet Accounts, 182.3 Other Regulatory Assets), it was determined that it would be more appropriate to credit Accounts 403.1 and 411.10 since specific identification of the particular source of the regulatory asset can be made. Account 407.4 would be credited only when specific identification of the particular source of a regulatory asset **cannot** be made.

Settlement: At the time of settlement the appropriate ARO amounts in accounts 101XXX, 108XXX, 1823XX and 230XXX are reversed.

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Net Cost of Removal Depreciation on Underlying Physical "Parent" Assets: In accordance with FERC Accounting guidelines (18 CFR, Balance Sheet Accounts, 108 Accumulated Provision for Depreciation of Electric Utility Plant), the net cost of removal depreciation accruals on the underlying parent assets will be credited to Account 108XXX rather than account 254XXX – Regulatory Liabilities. Note: Prior to August 2013, the monthly accruals were credited to Account 254XXX.

Reports Generated and Recipients:

- ARO Quarterly Rollforward Report – provided to external auditors
- ARO account reconciliation reports:
  - ❖ PowerPlant report ARO Report Reg – 1001 (182 accounts)
  - ❖ PowerPlant report ARO Report ARO – 1100 (230 accounts)

Additional Controls or Responsibility Provided by Other Procedures:

- N/A

Regulatory Requirements:

- FERC Accounting Guidelines
- Kentucky Public Service Commission Order Case No. 2003-00426

Reference:

- ASC Topic 410
- ASC Topic 980-410
- FERC Order 552
- FERC Order 631

Corresponding PPL Policy No. and Name:

407 – Asset Retirement Obligation

Key Contact: Manager, Property Accounting

Administrative Responsibility: Director, Accounting and Regulatory Reporting

Date Created: 08/24/05
Dates Revised: 10/21/06; 12/31/09; 12/01/10; 03/31/11, 2/20/12; 9/30/13; 2/28/14

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APPENDIX A

Questionnaire

Please answer the following questions for the period since the date of your last completed questionnaire.

1. To the best of your knowledge, are you aware of any changes that would impact the valuation of the asset retirement obligations ("AROs") that have been identified? Such changes may include changes in laws, statutes, regulations, precedents set by the Company, contracts, permits, certificates of need, right of way agreements, market costs or available resources for remediation, or planned retirements. (Please list)

2. To the best of your knowledge, are you aware of any acquired assets, land, or leases that will create an ARO? (Please list, include location)

3. To the best of your knowledge, are you aware of any new construction that will create an ARO? (Please list, include location)

4. In certain very limited circumstances the Company could be determined to be obligated to retire an asset or a group of assets based upon a commitment made to a third party. Are you aware of any communications either written or verbal between representatives of LKE and third parties with respect to retirement of an asset or a group of assets owned by LKE at the end of operations or a specific point in time? If so, please list the identities of the LKE representatives and assets involved, as well as the third party or parties who were involved and the context in which the discussions took place.

LG&E and KU Energy LLC Accounting Policy and Procedures

653 – Capital - Depreciation of Property, Plant & Equipment Policy and Procedures

Policy: Fixed assets of Louisville Gas & Electric Company ("LG&E") and Kentucky Utilities Company ("KU") will be depreciated in accordance with the most recently approved depreciation study. Fixed assets of LG&E and KU Energy LLC ("LKE" or the "Company") and its other subsidiaries must be depreciated over their estimated useful lives.

Procedure: The procedures for depreciating or amortizing company assets are described in the detailed instructions below.

Scope: All assets that are subject to depreciation or amortization.

Objective of Procedure: Ensure that eligible capital assets are properly depreciated or amortized.

General Requirements:

Definitions:

Automatic End of Life Retirement Method – this accounting method is typically used for fixed asset accounts that have a large number of small dollar value items. Retirements are only recorded when a given asset vintage is fully depreciated/amortized whether or not the assets are still in service. Each group of assets is assigned a life over which the assets will provide a full benefit.

Average Service Life – The average life of a group of assets which is determined using actuarial techniques. These techniques look at historical and estimated future trends to produce a pattern of life characteristics from which the average service life can be determined.

Composite Depreciation Method – A method of grouping assets that are dissimilar in nature and may have different lives but are part of a larger asset group. The asset group is depreciated over an estimated service life for the group.

Depreciation Expense – the systematic and rational allocation of the cost of tangible PP&E to expense over the estimated useful life of the asset.

Depreciation Group – the grouping of assets to which a depreciation method and applicable rate calculation is applied. Typically a depreciation group is set at a Federal Regulatory Energy Commission ("FERC") account level.

End of Life or Remaining Life Depreciation Method – A depreciation methodology which depreciates related assets to an end of life date. The end of life method calculates a "depreciable base" amount (gross plant cost less accumulated depreciation) and depreciates this value over the

remaining life of the asset. The remaining life of the "depreciable base" becomes shorter and shorter as the end of life of the asset group is reached.

Group Depreciation Method – A method of grouping assets that are similar in nature and have approximately the same average service life. Each group of assets is depreciated over a common average service life and uses a similar retirement curve to calculate depreciation expense.

Straight Line Depreciation Expense Method – Depreciation expense is recognized evenly over the estimated useful life of the asset or group of assets.

Survivor Curve, Mortality Curve (Interim Survivor Curve) – The survivor curve is a curve which shows the number of units of property that survives in service at given ages. The use of survivor curves, which reflect experienced and expected dispersion of service lives, is a systematic and rational means of estimating average service lives to be used to calculate depreciation expense. The terms survivor curve and mortality curve are sometimes used interchangeably. Interim survivor curves as used by LG&E and KU are survivor/mortality curves that are associated with another primary depreciation method such as the end of life depreciation method (defined above). The interim retirement curve becomes a secondary factor in determining depreciation expense.

Accounting:

Regulated Utility Depreciation:

LG&E's and KU's calculation of depreciation expense, including the service lives of the respective assets as well as the depreciation methodology, must be approved by the Kentucky Public Service Commission ("KPSC"). KU is also regulated by the Virginia State Corporation Commission ("VSCC") and the FERC and depreciation rates are also subject to approval by these regulators. LG&E and KU will generally complete and file a depreciation study every five years with the applicable regulators. The timing of these studies may be mandated by the various regulators or it may be at the discretion of the Company. This study provides statistical information related to the life of assets which allows a retirement curve and estimated service life of the assets to be determined.

Non-Utility Depreciation:

The majority of PP&E value for the Company's non-utility assets is comprised of computer software and hardware. These assets are generally depreciated over the same lives as the related assets found on LG&E's and KU's books.

Detailed Procedures Performed:

653 – Capital - Depreciation of Property, Plant & Equipment Policy and Procedures

Depreciation expense begins when an asset is placed in service and is ready for its intended use. Depreciation expense ceases when an asset is retired or is reclassified as held for sale. A half month convention is used to calculate depreciation expense whereby a half month's expense is taken in the month the asset is placed in service and then another half month is taken in the month the asset is retired.

When an asset which uses a group or composite depreciation method is retired during the normal course of business operations, no gain or loss is recorded. The asset's corresponding depreciation reserve is reduced by the gross book value of the retirement. These retirements will ultimately affect the group's mortality/survivor curve and affect the group's depreciation expense prospectively. When all or a significant portion of an operating unit that was depreciated under the composite or group method is retired or sold, the property and related accumulated depreciation account is reduced and any gain or loss is included in income, unless otherwise required by regulators. When assets owned by non-utility entities are retired or sold, the property and related accumulated depreciation account is reduced and any gain or loss is included in income.

The Company uses the PowerPlant Asset Management System to maintain continuing property records as well as calculate depreciation expense.

Property Accounting requests that its depreciation consultant prepare a depreciation study every five years or to meet the requirements of various regulators specified above for its regulated assets. Property Accounting will request the Generation Planning and Analysis Department to provide updated end of life dates for the various generation facilities for use in the study. Once the depreciation study is complete and approved by the Company, it is filed with the various regulators by the State Regulation and Rates Department.

All changes affecting rates must be approved by the Manager, Property Accounting. Rate changes for regulated plant are generally only made after approval from the various regulatory agencies. Property Accounting is responsible for documenting all changes to depreciation rates calculated in PowerPlant as well as inputting applied rates, survivor curves, and asset end of lives in the PowerPlant depreciation module.

LG&E and KU business lines are responsible for informing Property Accounting of any planned significant abnormal retirement activity. Property Accounting will evaluate this information and determine whether a change in depreciation rates is necessary.

Reports Generated and Recipients:

- LG&E and KU Plant reports

653 – Capital - Depreciation of Property, Plant & Equipment Policy and Procedures

- Net book value reports generated on an as needed basis from PowerPlant

Additional Controls or Responsibility Provided by Other Procedures:

- Financial Planning personnel and Property Accounting personnel review and compare monthly/annual depreciation amounts to the Medium Term Plan for reasonableness.

Regulatory Requirements:

LG&E's and KU's calculation of depreciation expense, including the service lives of the respective assets as well as the depreciation methodology, must be approved by the KPSC. KU is also regulated by the VSCC and the FERC and depreciation rates are subject to approval by these regulators. LG&E and KU will file a depreciation study based on an order received from a regulatory commission or when the Company deems a study to be necessary. This study provides statistical information related to the life of assets which allows a retirement curve and estimated service life of the assets to be determined. The appropriate regulators must approve the depreciation study before the applicable data from the study can be used.

Reference:

- FERC Accounting Guidelines 18 CFR, Chapter 1, Subchapter C, Part 101, Electric Plant Instructions paragraph 22, *Depreciation Accounting*.
- Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") Topic 360 – Property, Plant and Equipment

Corresponding PPL Policy No. and Name: 617 – Accounting for Depreciation of Property, Plant & Equipment

Key Contact: Manager, Property Accounting

Administrative Responsibility: Director, Accounting and Regulatory Reporting

Date Created: 3/31/2011
Dates Revised:

LG&E and KU Energy LLC Accounting Policy and Procedures

654 - Asset Impairment

Policy: The assets of LG&E and KU Energy LLC and its subsidiaries (LKE) must be reviewed on a regular basis (assumed to be quarterly), to determine if an asset impairment according to FASB ASC 360, *Property, Plant and Equipment,* and ASC 350, *Intangibles – Goodwill and Other,* must be recognized.

Procedure: Survey appropriate personnel to determine if any assets are impaired and make appropriate adjustments to the books. An impairment loss will be recognized only if the carrying value of a long-lived asset is not recoverable and exceeds it fair value.

Scope: All property, plant, and equipment, including CWIP. See also 452 – Goodwill policy.

Objective of Procedure: To ensure that LKE does not represent assets on its financial statements at net book values that are significantly greater than its fair value.

General Requirements: The review for impairment process is performed for each location or function by one of the following: the Controller, Accounting Director, Budget Analyst, Maintenance Manager, or Plant Manager, or whoever is most appropriate from the perspective of the greatest knowledge of the assets being reviewed. The information that is gathered is then forwarded to the Property Accounting department.

Detailed Procedures Performed:

Long-lived assets
For purposes of ASC 360, impairment is the condition that exists when the carrying value of a long-lived asset exceeds its fair value. An impairment loss shall be recognized only if the carrying value of a long-lived asset is not recoverable and exceeds its fair value.

FASB has indicated that quoted market prices in active markets are the best evidence of fair value. However, when market prices are unavailable, other valuation techniques may be used, including the present value technique (discounted cash flows). Also, see the discussion in the definitions regarding the adoption of ASC 820, *Fair Value Measurement,* and its impact on measuring and disclosing fair value.

The carrying value of a long-lived asset is not recoverable if it exceeds the sum of the undiscounted cash flows expected to result from the use and eventual disposition of the asset (Step 1). That assessment is based on the carrying value of the asset at the date it is tested for recoverability, whether in use or under development. An impairment loss is measured as the amount by which the carrying value exceeds its fair value (Step 2).

The carrying amount of the asset includes capitalized asset retirement costs, if applicable. Cash flows related to an asset retirement obligation that has been recognized in the financial

654 - Asset Impairment

statements is excluded from both (a) undiscounted cash flows used to test the asset's recoverability, and (b) the discounted cash flows used to measure an asset's fair value. If the fair value of the asset is based on a quoted market price and that price considers the costs that will be incurred in retiring that asset, the quoted market price is increased by the fair value of the asset retirement obligation for purposes of measuring impairment.

If the income approach is applied to measure fair value under ASC 820, and the traditional cash flow technique is used (which utilizes the single most-likely set of cash flows, or best estimate), the discount rate should consider the variability (or riskiness) of the cash flows. If the expected cash flow technique is used (which utilizes probability-weighted cash flows to compute the expected cash flows), a risk-free rate is to be used to discount the cash flows (such as a zero coupon U.S. Treasury bond with a similar maturity) since the riskiness of the cash flows is already reflected in the probability percentages.

For purposes of recognition and measurement of an impairment loss, a long-lived asset or assets are grouped with other assets and liabilities at the lowest level for which identifiable cash flows are largely independent of the cash flows of other assets and liabilities.

Other Intangible Assets

If the intangible asset has a finite useful life, then it should be amortized over that useful life. For impairment testing, ASC 360, applies to intangible assets with finite lives.

If the intangible asset has an indefinite useful life, it is not amortized. Intangible assets that are not subject to amortization are tested for impairment annually, or more frequently if events or changes in circumstances indicate that the asset might be impaired. The impairment test consists of a comparison of the fair value of the intangible asset to its carrying amount. Potential contract renewals are considered in determining the future cash flows to be discounted if a marketplace participant looking to acquire the intangible asset would consider such renewals. In selecting a discount rate, refer to the guidance noted under “Long-lived assets.” If the carrying amount of the intangible asset exceeds its fair value, an impairment loss is recognized in an amount equal to that excess.

Due to the fact that virtually all of the long-lived and intangible assets are on the regulated utilities’ (LG&E’s and KU’s) books, and the utilities earn a return on capitalization in base rates and the environmental cost recovery mechanism, unless a triggering event occurs with an indication that a regulator will not allow recovery of an asset, an impairment test is not performed.

654 - Asset Impairment

Quarterly questionnaires

Each location/function completes a standard questionnaire on a quarterly basis by the most appropriate party as defined above. This is considered "Part A". There is also a "Part B", Business Climate, which is completed by the Controller or Accounting Director, with a representation letter from Legal to address any related legal issues. The purpose of the (Part A) questionnaire is to search for "triggering events", that is, events that have occurred that may indicate that the assets in question have a market value that is below net book value. The following are "triggering events" under ASC 360 that need to be considered in the review process:

- A significant decrease in the market value of an asset or asset group;
- A significant change in the extent or manner in which an asset is used, or a significant physical change in the asset;
- A significant adverse change in legal factors or in the business climate that could affect the value of an asset or an adverse action or assessment by a regulator;
- An accumulation of costs significantly in excess of the amount originally expected to acquire or construct an asset;
- A current period operating or cash flow loss, combined with a history of operating or cash flow losses or a projection or forecast that demonstrates continuing losses associated with an asset used for the purpose of producing revenue; or
- A current expectation that more likely than not, a long-lived asset (asset group) will be sold or otherwise disposed of significantly before the end of its previously estimated useful life.

Either the Budget Analyst, Maintenance Manager, or Plant Manager or whoever is most appropriate will complete the questionnaire and submit it quarterly to the Manager, Property Accounting. If none of the conditions above are noted, the questionnaire will state that. If one or more of the above conditions are indicated, it will be noted on the questionnaire that is submitted to the Manager, Property Accounting. The Manager, Property Accounting or his/her designated employee for impairment reviews will validate the one or more "triggering events" that are listed, but they will first consider some other aspects of the specific situation. They must first consider whether the asset is part of a larger group of assets. If it is part of a larger asset group, even though the specific asset may "trigger" impairment consideration, as long as the asset group does not trigger impairment consideration, there would be no impairment. For clarification purposes, a unit of property at a power plant constitutes an asset, whereas the entire power plant would constitute the asset group. Impairment tests are performed at the lowest level for which identifiable cash flows are largely independent of the cash flows of other groups of assets or liabilities.

654 - Asset Impairment

If the asset is not part of a larger group of assets, one of the questions to be considered is whether or not the asset is to be abandoned. For example - a coal scraper that was at one time part of the fuel handling fleet could be abandoned. This would separate it from the larger asset group. If it is to be simply abandoned, it would be considered impaired and all remaining net book value would need to be written off. If it is a utility asset that is abandoned, the impairment would go against the retirement reserve since utility depreciation rates include a cost of retirement component (which factors into the depreciation rates used for ratemaking). The exceptions are vehicles and land. Impairment losses in those situations would go to the Income Statement.

Should an asset be separated from the larger group of assets and not be abandoned, but classified as held for sale, it should be measured at the lower of its carrying amount, or its fair value less estimated selling expenses. The same approach as stated in the previous paragraph would be followed (any write-down would go to an impairment charge on the Income Statement).

When an asset is tested for impairment and there are one or more "triggering events", the next step is to compare the projected undiscounted cash flows on a pre-tax, pre-interest basis to the net book value of the asset. This will be done by a Property Accounting Analyst and reviewed by the Manager, Property Accounting. ASC 360 recommends a probability weighted estimate of future cash flows. The first comparison is done on a non-discounted basis. For illustrative purposes, consider the following example.

Asset A has a net book value of $100k.
Asset A is subject to one or more triggering events.
The discount rate is 6%.
There is a 25% probability of future cash flows being $10k per year for each of 10 years.
There is a 50% probability of future cash flows being $5k per year for each of 10 years.
There is a 25% probability of there being no future cash flows for 10 years.

The probability weighted approach on an undiscounted basis would result in the following calculation: ($10k X 10years X 25%) + ($5k X 10 years X 50%) + ($0 X 10 years X 25%) = $25k + $25k + $0k = $50k.

Because the probability weighted future undiscounted cash flows of $50k are less than the net book value of $100k, the next step must be completed. If the probability weighted future undiscounted cash flows had been greater than the net book value of the asset, there would be no further analysis required, and no impairment. In the example, the next step is to apply the probability weighted approach on a discounted basis. The same numbers used above on a discounted basis (using the 6% discount rate) would result in a net present value on a pre-tax, pre-interest basis of $36.8k.

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Since the $36.8k on a discounted basis is less than the $100k net book value, the asset is considered impaired. The loss on impairment is equal to the difference between the net book value of the asset and the discounted future cash flows associated with the asset. In this example, the impairment loss is $63.2k ($100.0k - $36.8k). Had the discounted results in the example arrived at a discounted pre-tax, pre-interest number of $100k or greater, no impairment would be recognized thus ending the process. The impairment loss is recognized to the depreciation reserve for the utilities, with a corresponding reduction in the PP&E balance representing the credit side of the entry.

The Manager, Property Accounting will review and approve the impairment journal entry that is prepared by the Property Accounting Analyst. The Manager, Property Accounting will ensure that the Financial Reporting and Financial Planning departments are made aware of the impairment. The Property Accounting Analyst will make the appropriate entries in the fixed asset subsidiary ledger, and this will be confirmed through the reconciliation process.

Reports Generated and Recipients:

- Quarterly Impairment Questionnaires, completed by Budget Analysts, Maintenance Managers (Part A), and the Controller or Accounting Director (Part B), submitted to the Manager, Property Accounting.

Additional Controls or Responsibility Provided by Other Procedures:

None

Regulatory Requirements:

- FERC Accounting Guidelines

Reference:

- FASB ASC 350, *Intangibles – Goodwill and Other*
- FASB ASC 360, *Property, Plant and Equipment*

Corresponding PPL Policy No. and Name:

402 - Impairments

Key Contact:

Manager, Property Accounting

LG&E and KU Energy LLC Accounting Policy and Procedures

654 - Asset Impairment

Administrative Responsibility:

Controller
Director – Accounting and Regulatory Reporting

Date Created: 12/13/04
Dates Revised: 1/03/06; 1/22/07; 7/26/10; 12/29/10; 9/22/11

LG&E and KU Quarterly Asset Impairment Questionnaire – Part A

Location or Line of Business: _____

Completed by: _____

Approved by:_____

Date Completed:_____

Reports are due to Accounting by the last business day of each quarter.

Review should include all capital assets, including CWIP.

Since the date of the last questionnaire:

(A1) Has there been a significant decrease in the market value of an individual long-lived asset or asset group? If yes, please describe:

_____

(A2) Has there been a significant change in the extent or manner in which an individual long-lived asset or asset group is used? If yes, please describe:

_____

(A3) Has there been a significant change in the physical condition of an individual long-lived asset or asset group? If yes, please describe:

_____

(A4) Has there been an accumulation of costs significantly in excess of the amount originally expected to acquire or construct an individual long-lived asset or asset group? If yes, please describe:

_____

(A5) Is there a current expectation that, more likely than not, an individual long-lived asset or asset group will be sold or otherwise disposed of significantly before the end of its previously estimated useful life? If yes, please describe:

LG&E and KU Energy LLC Quarterly Asset Impairment Questionnaire – Part B

(To be completed by Accounting Director for each Reporting Area)

Legal Entities Included:_____

Completed by: _____

Date Completed:_____

Reports are due to Accounting by the last business day of each quarter.

Since the date of the last questionnaire:

(B1) Has there been a significant adverse change in legal factors or in the business climate, including an adverse action or assessment by a regulator, which could affect the value of an individual long-lived asset or asset group? If yes, please describe:

_____

(B2) Has there been a current period operating or cash flow loss combined with a history of operating or cash flow losses or a forecast that demonstrates continuing losses associated with the use of an individual long-lived asset or asset group? If yes, please describe:

_____

LG&E and KU Energy LLC Accounting Policy and Procedures

655 – Capital - Hardware & Software Capitalization

Policy: To capitalize software, hardware and all related costs that have long-term benefit to LG&E and KU Energy LLC and its subsidiaries ("LKE").

Procedure: To capitalize software and hardware in accordance with the capitalization thresholds.

Scope: All software, hardware and related costs of LKE.

Objective of Procedure: To consistently apply the guidelines for capitalizing or expensing software and hardware, in compliance with Federal Energy Regulatory Commission ("FERC") and FASB Accounting Standards Codification ("ASC") 350-40, *Internal Use Software (Intangibles – Goodwill and Other),* (formerly SOP 98-1, *Accounting for the Costs of Computer Software Developed or Obtained for Internal Use*).

General Requirements:

Detailed Procedures Performed:

- All purchased hardware having a useful life in excess of one year and a cost in excess of $2,000 shall be capitalized. Hardware will be recorded in the appropriate sub-account of FERC Account 391, Office Furniture and Equipment, and will be amortized over the appropriate depreciable life in accordance with the most recent approved depreciation study by charging FERC Account 403, Depreciation Expense, and crediting FERC Account 108, Accumulated Provision for Depreciation of Utility Plant. Incidental software included in the purchase of the hardware will be capitalized as part of the hardware. Retirements will be recognized only at the end of the amortization period as allowed by the FERC.

- All software purchased separately from hardware and having a useful life in excess of one year and a cost in excess of $2,000 shall be capitalized in accordance with ASC 350-40. Software will be recorded in FERC Account 303, Miscellaneous Intangible Plant, and amortized over 5 years by charging FERC Account 404, Amortization of Limited-Term Plant, and crediting FERC Account 111, Accumulated Provision for Amortization of Utility Plant. Retirements of software will be recognized according to instructions for FERC Account 303 and ASC 350-40.

- All software developed internally and having a useful life in excess of one year and a cost in excess of $50,000 shall be capitalized in accordance with

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the guidelines set forth in ASC 350-40 and the rules stated above for purchased software. Software developed internally having a useful life in excess of one year and a cost of less than $50,000 will be expensed unless written approval is obtained from the Controller.

- Upgrades and enhancements made when software is originally purchased will be capitalized as part of the software cost in accordance with ASC 350-40. Upgrades and enhancements made after the initial purchase or development will be capitalized in accordance with ASC 350-40 if they represent substantial additions to the original asset. Any upgrade/enhancement project greater than $1,000,000 will be discussed with PPL's Manager of Asset Management. This communication will ensure consistency in the application of these guidelines between LKE and PPL. Additionally, any upgrades/enhancements made to comparably owned systems, such as PowerPlan and PeopleSoft, will be discussed with PPL's Manager of Asset Management for consistency purposes. Communications regarding these topics will be facilitated by the Manager, Property Accounting (or his/her delegate) and may include participation by the project proponent. The Manager, Property Accounting should be notified regarding potential projects before the project goes to the Investment Committee (IC) or the Authorization for Investment Proposal (AIP) has been submitted Documentation provided to Property Accounting for discussion with PPL's Manager of Asset Management should include a description of the proposed enhancement/upgrade and the resulting additional functionality. The documentation should take the form of the draft Investment Proposal (IP) or in an email, if an IP will not be required for the project. The additional functionality should be listed in the "Reasons and Detailed Description of Project" section of the AIP when it is ultimately submitted for approval. Any projects falling into this category should be fully discussed by LKE's Manager, Property Accounting and PPL's Manager of Asset Management to their mutual satisfaction before review by the IC. Differences in methodology may occur between LKE and PPL and may be considered acceptable as a result of LKE's regulatory climate. See Attachment A for a discussion of this topic.

- Once all substantial testing is completed and automated systems are operational, all costs incurred to operate and maintain software shall be expensed.

655 – Capital - Hardware & Software Capitalization

- Guidance on capitalization of costs incurred for internal-use computer software is provided below:

    1. Costs incurred during the preliminary stages of a software project (stage in which performance and system requirements are determined and alternative means of achieving these requirements are explored) should be expensed as incurred.

    2. Costs incurred to develop internal-use software during the application stage (software configuration and interfaces, coding, installation to hardware, and testing) should be capitalized. This would also include training costs associated with giving the implementation team the technical and functional knowledge to perform the development activities.

    3. Costs to develop or obtain software to access or convert old data using new systems should be capitalized. However, the actual cost of data conversion (purging or cleansing existing data, reconciling or balancing old data versus the data in the new system) should be expensed as incurred.

    4. End user training costs should be expensed as incurred.

    5. Maintenance costs should be expensed as incurred.

    6. Upgrades and enhancements to existing internal-use software (modifications that result in the software being able to perform tasks that it was previously incapable of performing) should be expensed or capitalized in accordance with the rules listed above. Upgrades without significant additional functionality should be expensed. Costs that cannot be separated on a reasonably cost-effective basis between maintenance and relatively minor upgrades and enhancements should be expensed (i.e. security patches or bug fixes).

    7. When a software project will not be completed, no further costs should be capitalized, and the existing balances should be considered for impairment.

655 – Capital - Hardware & Software Capitalization

Communication of Policy Changes: Any changes to this policy will be communicated to the following by the Manager, Property Accounting:

- Director, Financial Planning and Controlling
- Director, Energy Services Accounting & Budget
- Director, Asset Management-Energy Delivery
- Director, IT Business Applications
- Director, IT Client Services
- Director, IT Infrastructure
- Director, IT Security & Compliance

Reports Generated and Recipients:

- None

Additional Controls or Responsibility Provided by Other Procedures:

- Budget Coordinators, Financial Planning personnel and Property Accounting Analysts review Authorization for Investment Proposals to confirm that hardware, software and related costs are being properly capitalized.

Regulatory Requirements:

- FERC Accounting Guidelines

Reference:

- FASB ASC 350-40, *Internal Use Software (Intangibles – Goodwill and Other*) (formerly SOP 98-1, *Accounting for the Costs of Computer Software Developed or Obtained for Internal Use*)

Corresponding PPL Policy No. and Name:
615 – Accounting for Computer Software

Key Contact:
Manager, Property Accounting

Administrative Responsibility:
Director, Accounting and Regulatory Reporting

Date Created: 11/23/04
Dates Revised: 5/17/05; 12/01/10; 3/31/11; 9/22/11; 8/17/12

655 – Capital - Hardware & Software Capitalization

Attachment A

The 18 CFR states in its Electric Plant Instructions 10. A "Each utility shall maintain a written property units listing for use in accounting for additions and retirements of electric plant and apply the listing **consistently**". The listing referred to here is developed **at the discretion of each utility** and is used to determine what items are capitalized and establishes capital threshold amounts. The overriding concept is that each utility may make its own decisions but they must be applied **consistently**. Changing thresholds and software upgrade policies may violate this consistency requirement.

For purchased software and leaseholds, PPL's thresholds are significantly higher than LKE's ($50,000 vs. $2,000). Additionally, as explained by the Manager of the PPL Asset Management Department, PPL expenses many software upgrades while LKE generally capitalizes software upgrades.

A change by LKE to be consistent with PPL on increased purchased software thresholds and the expensing of software upgrades would cause an increase in O&M expenses and a decrease in capital. Since the overwhelming majority of LKE's assets consist of regulated assets the following rate implications must be considered.

- From a regulatory perspective, should the Company decide to expense in the future what was previously capitalized, no recovery could be made unless the costs were incurred in a test year and are recurring. Software enhancements are not yearly routine expenditures, so significant expenditures would not be recovered through the rate making process.

- We may be able to get recovery of non-recurring amounts prudently incurred for software replacement by requesting regulatory asset treatment and obtaining an amortization of that regulatory asset over a future period (i.e., five or ten years). This treatment would be consistent with the current treatment of capitalizing and depreciating software, but would be a much more manual process than is currently available, with the same result, in the PowerPlant system.

- LG&E/KU have consistently been required to submit to regulatory agencies their capitalization policies during rate cases. These capitalization policies have determined the assets to be placed on the Company's books. The costs of these assets have been used in establishing utility base rates. There have been no findings of inappropriate capitalization or non-capitalization of assets.

655 – Capital - Hardware & Software Capitalization

Regarding software upgrades, ASC 350-40.05.9, states the following regarding enhancements: "Upgrades and enhancements are defined as modifications to existing internal-use software that result in additional functionality—that is, modifications to enable the software to perform tasks that it was previously incapable of performing. Upgrades and enhancements normally require new software specifications and may also require a change to all or part of the existing software specifications."

PPL's and LKE's policies both reference this same guidance. The issue is the interpretation and application of said policy. LKE has historically purchased and implemented software in its "vanilla" form. Meaning that customization of the software has been kept to a minimum. The upgrades to maintain technical support have included significant enhancements from which the company has benefited. It appears from conversations with PPL that PPL software purchases have been customized extensively resulting in minimal benefits from upgrades required to maintain technical support.

Per E&Y's accounting manual section I2.5234 Multiple-Element Software Arrangements (found on E&Y's research tool GAAIT): "….the amount allocated to the specified upgrade should be capitalized, unless at the time the arrangement is entered into the company knows that the upgrade will not provide additional functionality (i.e., the upgrade corrects minor programming "bugs" in the software)".

Upgrading software to extend its technical support not only provides enhancements in LKE's case, it also extends the useful life of the software. Therefore, these costs should be allocated (amortized) over future periods and not expensed in one accounting period. The matching principle says that the expenses involved in generating revenue must match (or be recorded in) the same time period in which that revenue is realized. In other words, when revenue is recorded, all expenses associated with that revenue should be reported at the same time.

LG&E and KU Energy LLC Accounting Policy and Procedures

656 - Capitalized Property Taxes

Policy: Property taxes are capitalized as part of the original construction costs of coal-fired generating units due to the length of construction and the significance of the amount. At this time, property taxes are not capitalized for other assets.

Procedure: Monthly capitalize property taxes on amounts recorded in CWIP related to construction of coal-fired generating units.

Scope: All coal-fired generating units of Louisville Gas and Electric Company (LG&E) and Kentucky Utilities Company (KU).

Objective of Procedure: To capitalize property taxes according to Federal Energy Regulatory Commission (FERC) guidelines and Generally Accepted Accounting Principles (GAAP).

General Requirements:

Detailed Procedures Performed:

Electric Plant Instruction number 3A (18 CFR 101) generally permits the capitalization of property taxes as evidenced by the following:

> "3. *Components of Construction cost*. A. For Major utilities, the cost of construction properly includible in the electric plant accounts shall include, where applicable, the direct and overhead cost as listed and defined hereunder: …. (16) *Taxes* includes taxes on physical property (including land) during the period of construction and other taxes properly includible in construction costs before the facilities become available for service."

Capitalization of property taxes is limited to assets that possess all of the following characteristics:

- have a projected useful life of greater than 40 years at inception
- have a material capital investment
- are constructed over a prolonged period of time (4 or more years).

Historically, property taxes have been capitalized only on coal-fired generating unit projects such as Trimble County and Mill Creek, which meet the above criteria. Expensing a significant amount of property tax prior to the completion and in-service date of a new coal-fired unit does not match costs with the benefit the assets will eventually provide.

LG&E and KU Energy LLC Accounting Policy and Procedures

656 - Capitalized Property Taxes

Upon activation of a construction work in progress (CWIP) project for the construction of a coal-fired unit the following procedure is followed:

1. Property Accounting identifies the applicable Oracle CWIP projects numbers and amounts.
2. The associated property tax amounts to be charged to the CWIP project is calculated based on the CWIP balances. Property taxes are assessed yearly based on the dollars in CWIP at the end of the preceding year. For example, property taxes are payable at the end of 2007 are assessed on CWIP balances from 1/1/2007 (theoretically 12/31/06 balances).
3. Based on the calculation in step 2 above, Property Accounting prepares a monthly journal entry to reclass the charges from the O&M account where the Tax department charges the overall property tax accrual to the applicable CWIP project.

Reports Generated and Recipients:
None

Additional Controls or Responsibility Provided by Other Procedures:
None

Regulatory Requirements:
FERC Accounting Guidelines, CFR 18

Reference:
None

Corresponding PPL Policy No. and Name:
N/A

Key Contact:
Manager, Property Accounting

Administrative Responsibility:
Director, Accounting and Regulatory Reporting

Date Created: 4/27/07
Dates Revised: 12/01/10; 9/23/11

LG&E and KU Energy LLC Accounting Policy and Procedures

657 - Capital Project Approval

Policy: Authorization for Investment Proposals (AIPs) are reviewed and approved in advance of capital expenditures.

Procedure: Property Accounting activates capital projects through PowerPlant following appropriate approval.

Scope: All capital projects of LG&E and KU Energy LLC and its subsidiaries (LKE or the Company).

Objective of Procedure: To ensure that capital expenditures are not incurred until the proper approval and review has been performed.

General Requirements:

Detailed PowerPlant Procedures Performed:

- When the requestor completes the AIP for capital expenditures in PowerPlant, appropriate approvals must be obtained based on the Authority Limits Matrix. The preparer sends the electronic AIP for approval via PowerPlant. As each level of approval is completed, an email forwards the AIP to the next level required. The final approval level is Property Accounting.
- At the point the AIP is received by Property Accounting, the Property Accounting Analyst reviews the AIP for appropriate budget funding, approvals, and whether the described expenditure is indeed a capital expenditure.
- If the AIP passes review, the Property Accounting Analyst opens the project in PowerPlant. This "Open" status is passed through an interface to Oracle, activating the project in Oracle as well. Should the AIP not pass review, the Analyst has the option to request additional information or reject the AIP. Should the project be rejected, an email is generated notifying the requestor, and the corrected AIP is fully routed again for approval as per above
- Once requested additional information is received, or problems are corrected which caused a rejection, the Property Accounting Analyst once again reviews the AIP for completeness. If the AIP passes review, the Property Accounting Analyst opens the project in PowerPlant.

Reports Generated and Recipients:
None

Additional Controls or Responsibility Provided by Other Procedures:
None

LG&E and KU Energy LLC Accounting Policy and Procedures

657 - Capital Project Approval

Regulatory Requirements:
None

Reference:
None

Key Contact:
Manager, Property Accounting

Administrative Responsibility:
Director, Accounting and Regulatory Reporting

Date Created: 11/08/04
Dates Revised: 7/07/09, 6/15/10; 12/01/10; 9/23/11

LG&E and KU Energy LLC Accounting Policy and Procedures

658 - Joint Ownership/Use Assets

Policy: All fixed assets which benefit the customers or shareholders of multiple companies will be recorded with the appropriate ownership percentages.

Procedure: The procedures for accounting for joint use and jointly owned assets are described in the detailed instructions below.

Scope: All asset additions of LG&E and KU Energy LLC ("LKE" or the "Company") and its subsidiaries.

Objective of Procedure: Ensure that joint use and jointly owned assets are properly recorded on the appropriate LKE entities.

General Requirements:

Jointly Used Assets:

Detailed Procedures Performed:

Definition: *Jointly Used Assets* – Buildings and related assets such as parking lots and driveways which were originally constructed and owned by a single company (generally either LG&E or KU) but are subsequently being used by more than one company. An example of these assets is the Broadway office complex (BOC). The original BOC assets consisting of the core infrastructure of the building (roof, HVAC, exterior walls, parking lot) are owned solely by LG&E. Rent is charged to the companies benefitting from the use of the building assets by the company owning the building. The rental amount is based upon the depreciation associated with the infrastructure assets at the location.

Jointly used assets are the following locations:

Locations:
Broadway Office Complex
One Quality Street
Dix Transmission Control
LG&E Building Leasehold Improvements**
Pineville Call Center
Morganfield
Riverport

Guidelines for establishing ownership of assets located at jointly used facilities:

658 - Joint Ownership/Use Assets

- It is the stated practice that assets **originally** constructed and owned by a single company (example: LG&E owns the BOC) and subsequently used by a related company (example: KU) shall not be sold to the related company (KU).
- Infrastructure Assets Ownership and Rent: Asset purchases made to replace or enhance the infrastructure such as roof and HVAC replacements and driveway paving will be purchased by the original owner (LG&E for BOC example). Rent will be charged to the companies benefitting from the use of the building assets by the company owning the building. The rental amount will be based upon the depreciation (life and cost of removal/salvage) associated with the infrastructure assets at the location. Infrastructure assets are typically found in "Structures and Improvements" plant accounts. Rent will be allocated to the benefitting companies based on the percentage of time employees located in the building charge to each company based on the most recent LG&E and KU Services Company Cost Allocation Manual (CAM) percentage using an indirect account and the expenditure org of the source company for both the intercompany rental income and the intercompany rental expense.
- Non-Infrastructure Assets Ownership: Non-infrastructure assets are purchased from time to time which benefit customers or shareholders of multiple companies and these assets are physically located at one of the aforementioned buildings. An example of these assets would be the office furniture/equipment and drywall/carpet replacement required for a renovation of the customer call center located at the BOC. LG&E and KU customers both benefit from these capital expenditures and each company will share in the ownership of the assets. For asset purchases such as these, the ownership percentages will be established at the time the project is initiated/approved and must be documented on the AIP. The ownership percentages will be based on the applicable CAM ratios in effect at the time the AIP is completed. The ratio used must be documented by name on the AIP. All charges made to the project must be consistent with the ownership percentage stated on the AIP.

****LG&E Building** Leasehold Improvements—in connection with tenant improvement allowance for lease term commencing July 1, 2012:

The LG&E Building is a leased facility. A new lease was entered into and commenced July 1, 2012. Under the terms of the new lease agreement the Landlord has provided LKE with a tenant improvement allowance of approximately $7 million for leasehold improvements. A summary of the accounting treatment for the leasehold assets acquired under this tenant allowance follows:

658 - Joint Ownership/Use Assets

- The leasehold improvement assets will be established on the financial records of LG&E and KU Services Company (LKS).
- Rent will be charged by LKS to the companies benefitting from the use of the leasehold improvement assets based on the "Infrastructure Assets Ownership and Rent" guidelines established on page 2 of this policy.
- When LKE receives reimbursement for improvements under the tenant allowance agreement, a tenant incentive liability is recorded that is then amortized straight-line over the remaining lease term and allocated on the same basis as the rent expense.

Morganfield jointly used assets:

Morganfield is a facility which was constructed in 2011 predominantly to meet the needs of KU. The facility houses a storeroom, walk-in customer business office, Meter Reading/Field Service office space and office space/staging area for Distribution Operations personnel. Additionally, the facility contains a customer service call center which serves customers of both LG&E and KU.

Guidelines for establishing ownership of assets located at Morganfield:

- Since the Morganfield facility was constructed primarily for KU purposes, the building infrastructure and land are owned solely by KU. Asset purchases made to replace or enhance the infrastructure will be purchased by KU.
- Rent will be charged to LG&E for the benefit of the use of the building assets for the call center. The rent will be based on the "Infrastructure Assets Ownership and Rent" guidelines established on page 2 of this policy.
- Ownership percentages for non-infrastructure assets purchased for the call center will be established at the time the project is initiated/approved and must be documented on the AIP. The ownership percentages will be based on the applicable CAM ratios in effect at the time the AIP is completed. The ratio used must be documented by name on the AIP. All charges made to the project must be consistent with this ownership percentage stated on the AIP.

Riverport jointly used assets:

Riverport (7301 Distribution Drive) is a 200,000 square foot facility located in Louisville which was purchased in 2012. The purchase was precipitated by the need to relocate the Central Maintenance Shop from Mill Creek Generating Station due to extensive Environmental Air Compliance work at Mill Creek. This facility, purchased mainly due to the required relocation

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of LG&E owned property, was partially funded by LG&E's Environmental Cost Recovery Mechanism (ECR) and is located in LG&E's service territory. For these reasons, the building and land are owned solely by LG&E. As of the date of this policy, Riverport is recorded in both Plant-in-Service as well as Plant Held for Future Use and not all of the building is being used for the Central Maintenance Shop. The property is currently classified as a generation asset. Classification may change in the future depending on the final departments occupying the building.

Guidelines for establishing ownership of assets located at Riverport:

- Since the Riverport facility was purchased primarily for LG&E purposes, the building infrastructure and land are owned solely by LG&E. Asset purchases made to replace or enhance the infrastructure will be purchased by LG&E.
- Rent will be charged to KU for the benefit of the use of the building assets (including the Central Maintenance Shop and other areas added in the future). The rent will be based on the "Infrastructure Assets Ownership and Rent" guidelines established on page 2 of this policy.
- Ownership percentages for non-infrastructure assets purchased for the site will be established at the time the project is initiated/approved and must be documented on the AIP. The ownership percentages will be based on the applicable CAM ratios in effect at the time the AIP is completed. The ratio used must be documented by name on the AIP.

Brown CT Pipeline jointly used assets:

The pipeline assets and associated land was originally built to serve Brown CT 9, which was placed in service prior to the LG&E and KU merger in 1998. The pipeline assets are solely owned by KU. Brown CT 8, 9, 10 and 11 (solely owned by KU) and BR CT 5, 6 and 7 (jointly owned by LG&E and KU) were subsequently constructed and are also served by the pipeline. KU will charge LG&E rent based upon the depreciation (life and cost of removal/salvage) associated with the infrastructure assets at the location. The rent allocation will be based on the CT nameplate rating of the CTs served by the pipeline.

Jointly Owned Assets:

Definition: *Jointly Owned Assets* – Assets whose total cost is split between the companies benefitting from the use of the assets based on stated ownership percentages. For the majority of these assets, ownership percentages are established prior to construction.

LG&E and KU Energy LLC Accounting Policy and Procedures

658 - Joint Ownership/Use Assets

Detailed Procedures Performed:

Generation jointly owned assets:

	Ownership:	
Locations:	**LG&E %**	**KU %**
Brown 5	53	47
Brown 6	38	62
Brown 7	38	62
Brown Jointly Owned CT 5, 6 & 7	20	80
Paddy's Run 13	53	47
Trimble County CT 5 & 6	29	71
Trimble County CT Pipeline	29	71
Trimble County CT 7, 8, 9 & 10	37	63
Trimble County Jointly Owned CT 5, 6, 7, 8, 9, 10	34	66
Trimble County 2	19	81
Trimble County Jointly Owned (TC1 and TC2)	52	48
Cane Run 7 Combined Cycle GT (CR7)	22	78

Guidelines for establishing ownership percentages:

- Generation ownership percentages are typically determined by the Integrated Resource Plan (IRP).
- For generation assets which are common to more than one generating asset (examples: coal conveyors, roads), ownership percentages are typically determined by a combination of the IRP ownership percentage and the nameplate rating of the applicable units.
- The land footprint under each jointly owned unit will be jointly owned by each company according to the established ownership percentages. The land footprint is generally defined as the perimeter of the jointly owned plant site (may extend to fence lines and include lay down areas) and not confined to a piece of equipment or building foundation. The footprint will be defined by the applicable subject matter experts (such as Generation Services or Project Engineering).
    - Land sales may need to be made from one company to another if the new jointly owned units are being constructed on land originally solely owned by one of the companies. The sale is required in order to be compliant with the Power Supply System Agreement whereby the utilities must be tenants in common. If the plant site was originally solely owned by one company then the land surrounding the footprint of the jointly owned plant will continue to be solely owned by the

658 - Joint Ownership/Use Assets

original company. Any additional land purchases made as a result of jointly owned asset construction will also be jointly owned (example: buffer land purchased for CR 7 construction.)

- If the land for the plant site is a new purchase (at a location not previously solely owned by one of the companies), the entire plant site will be jointly owned by each company according to the established ownership percentages.

Exception: For generation jointly owned projects whose cost is estimated at $25,000 or less, the assets will not be split based on the ownership percentages. Rather, 100% of the assets will be recorded on the financial records of the company with the largest ownership percentage. Projects smaller than $25,000 are a very small amount when compared to the overall total cost of generation assets and do not justify the processing time required for all parties involved.

Simpsonville jointly owned assets:

Simpsonville is a jointly owned facility which houses both Transmission Control and the Information Technology (IT) data center. Simpsonville's assets will be split on a functional basis based on square footage occupied by each function as follows:

Location:	**Transmission %**	**IT %**
Simpsonville	52	48

Ownership of infrastructure assets (example: roof, HVAC, driveway) at Simpsonville will first be split functionally per the ownership percentages above. Ownership of the functional assets will then be further split between LG&E, KU and LG&E & KU Capital LLC (LKC) based on the following ownership percentages, which were established at the time of original construction based on the CAM:

		Ownership:	
Location:	**LG&E %**	**KU %**	**LKC%**
Simpsonville-Transmission Control	30%	70%	
Simpsonville-IT	52%	47%	1%

Ownership percentages for asset purchases made for non-infrastructure assets will be established at the time the project is initiated/approved and must be documented on the AIP. The ownership percentages will be based on the applicable CAM ratios in effect at the time the AIP is completed. The ratio used must be documented by name on the AIP. All charges made to the project must be consistent with the ownership percentage stated on the AIP.

Exception: For infrastructure asset projects whose cost is estimated at $10,000 or less, the assets will be classified as Transmission Control assets and owned by KU (as the majority owner). The

658 - Joint Ownership/Use Assets

cost to establish amounts less than $10,000 does not justify the processing time required to split the assets functionally between Transmission Control and IT and between companies.

Other jointly owned assets:

The Company purchases assets including software, hardware, telecommunications equipment and generation services equipment (scanners, plotters, etc.) that benefit the customers or shareholders of multiple companies. Ownership percentages for these asset purchases will be established at the time the project is initiated/approved and must be documented on the AIP. The ownership percentages will be based on the applicable CAM ratios in effect at the time the AIP is completed. The ratio used must be documented by name on the AIP. All charges made to the project must be consistent with the ownership percentage stated on the AIP.

Allocation of costs on financial records for jointly owned and jointly used assets:

Capital projects will be established on the financial records of each company with an ownership interest. Capital costs must be charged to the applicable projects based on the applicable ownership percentages. The purchase of any jointly owned and jointly used assets must be made on separate projects. Purchases for jointly owned and jointly used assets will not be allowed under blanket or other miscellaneous type projects. It is the responsibility of Budget Coordinators to monitor the actual charges to projects to ensure the appropriate ownership percentages are being maintained and to make corrections as necessary.

LG&E Building Furniture jointly owned assets: As part of the LG&E building remodeling project commencing in 2013, new furniture is being purchased. This furniture and subsequent furniture purchases made (regardless of floor) will be jointly owned in accordance with the applicable CAM ratios in effect at the time the AIP is completed. The 2013 furniture purchase is jointly owned by LG&E, KU and LKS.

General Information:

All capital charges are considered direct charges for purposes of classification on the FERC Form 60.

Effective August 1, 2013, IT and other similar assets purchased by LKS that are jointly owned by both regulated and nonregulated entities should charge LKS rather than LKC for the nonregulated portion. Depreciation expense associated with the assets capitalized on LKS will then be charged back to LKC as rent expense in entirety.

The “LKE capital allocation” process allows for the charging of all expenditures on jointly owned assets to a single project (“source”). Source projects will be on the Company paying the

658 - Joint Ownership/Use Assets

bill regardless of ownership percentages. Charges are then allocated programmatically from the "source" project to a "target" project(s) based on ownership percentages as part of the monthly financial close. The use of the LKE allocation assures that the proper CAM allocation methodology is being used. See Appendix A for illustrations of this process.

As projects are unitized, Property Accounting will check project charges to ensure the appropriate ownership percentages are being maintained. Corrections will be required for any per company variance of $10,000 **and** where the actual ownership charges differ from the ownership allocation on the AIP by more than .99%.

Note: The ownership percentages established above will be used on a go-forward basis with the effective date of this policy.

Note: Actual ownership percentages found in PowerPlant may not be exactly as stated in this policy due to the following reasons:

1. Assets under $25,000 (for generation) and $10,000 (for non-generation) are not split between companies, but rather the entire amount is recorded on the company with the largest ownership percentage.
2. Past practice (prior to mid-2011) has been to review the project charges to ensure the ownership percentages have been materially correct. The final ownership percentages may not have been **exactly** correct, but are materially correct and will not be adjusted.

Reports Generated and Recipients:

- LG&E and KU Plant reports
- Net book value reports generated on an as needed basis from PowerPlant

Additional Controls or Responsibility Provided by Other Procedures:

- Budget Coordinators, Financial Planning personnel and Accounting Analysts review AIPs to confirm joint use and jointly owned assets will be capitalized with the correct ownership percentage on the appropriate LKE entity.

Regulatory Requirements:

All of the following entities require that no subsidization occurs between the regulated utilities or their affiliates:

- Kentucky Public Service Commission
- Virginia State Corporation Commission
- Federal Energy Regulatory Commission

LG&E and KU Energy LLC Accounting Policy and Procedures

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Reference:

- Code of Federal Regulations 18 Part 101 Electric Plant Instructions
- Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") Topic 360 – Property, Plant and Equipment
- FASB ASC Topic 980 – Regulated Operations
- LG&E and KU Services Company Cost Allocation Manual

Corresponding PPL Policy No. and Name:

N/A

Key Contact: Manager, Property Accounting

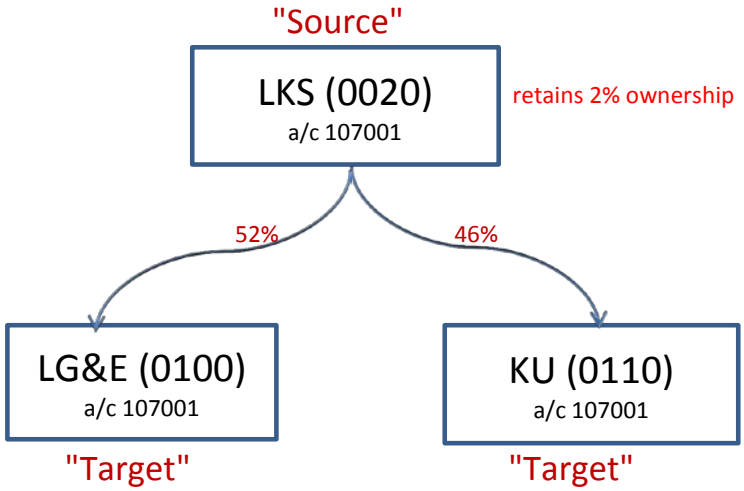
Administrative Responsibility: Director, Accounting and Regulatory Reporting

Date Created: 3/21/12
Dates Revised: 10/21/13

Description of when this type of allocation would be used:

LKS (LG&E and KU Services Company) owns a piece of the project and SERVCO is paying the bills.

IT Projects/LG&E Building furniture:



		CO	Acct	IC			
①	Dr.	0020	107001 (CWIP)	0000	$ 100		**Original Transaction**
	Cr.	0020	232xxx/131xxx (AP Trade/Cash)	0000		$ 100	
②	Dr.	0020	184130 (LKE Clearing)	0000	$ 98		**LKE Reversal**
	Cr.	0020	107001 (CWIP)	0000		$ 98	
③	Dr.	0100	107001 (CWIP)	0020	$ 50		**LG&E Target**
	Cr.	0020	184130 (LKE Clearing)	0000		$ 50	
④	Dr.	0110	107001 (CWIP)	0020	$ 48		**KU Target**
	Cr.	0020	184130 (LKE Clearing)	0000		$ 48	

Intercompany created when target transactions transferred to GL (note these would be in 2 batches)

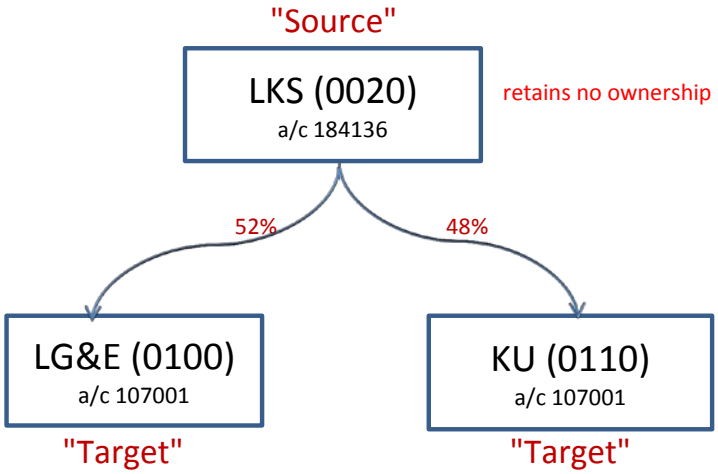
⑤	Dr.	0020	146100 (Intercompany)	0100	$ 50		**Batch 1**
	Cr.	0100	146100 (Intercompany)	0020		$ 50	
⑥	Dr.	0020	146100 (Intercompany)	0110	$ 48		**Batch 2**
	Cr.	0110	146100 (Intercompany)	0020		$ 48	

Reason for using 184130 account: Every transaction has to have 2 accounts associated with the entry. The “charge” account and the “clearing” account. The use of the 184130 allows us to use it as the “charge” when we reverse the original transaction (the clearing account for the reversal is the account charged in the original transaction) and it is used as the “clearing” account on the target expenditure (the “charge” for the Target expenditure is the account used on the target task). The net effect is zero. There should never be balance at month end for the 184130 account.

Description of when this type of allocation would be used:

LKS (LG&E and KU Services Company) pays the bills; assets are owned by LG&E, KU and possibly LKC (Simpsonville IT only). LKS has no asset ownership.

IT Projects/LG&E Building furniture:



		CO	Acct	IC			
①	Dr.	0020	184136 (CWIP Clearing)	0000	$ 100		**Original Transaction**
	Cr.	0020	232xxx/131xxx (AP Trade/Cash)	0000		$ 100	
②	Dr.	0020	184130 (LKE Clearing)	0000	$ 100		**LKE Reversal**
	Cr.	0020	184136 (CWIP Clearing)	0000		$ 100	
③	Dr.	0100	107001 (CWIP)	0020	$ 52		**LG&E Target**
	Cr.	0020	184130 (LKE Clearing)	0000		$ 52	
④	Dr.	0110	107001 (CWIP)	0020	$ 48		**KU Target**
	Cr.	0020	184130 (LKE Clearing)	0000		$ 48	

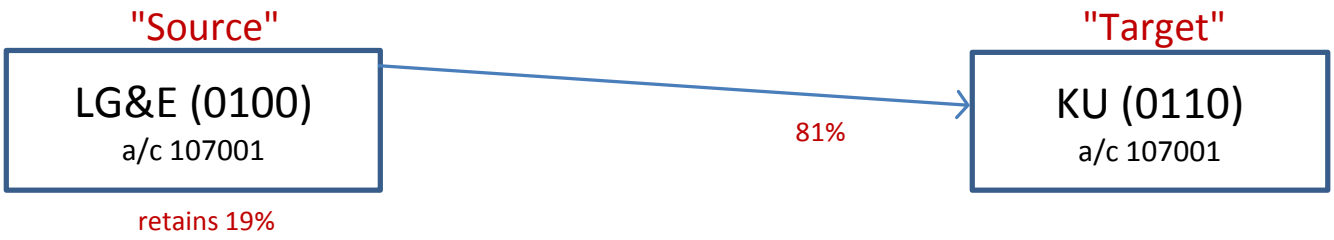
Intercompany created when target transactions transferred to GL (note these would be in 2 batches)

⑤	Dr.	0020	146100 (Intercompany)	0100	$ 52		**Batch 1**
	Cr.	0100	146100 (Intercompany)	0020		$ 52	
⑥	Dr.	0020	146100 (Intercompany)	0110	$ 48		**Batch 2**
	Cr.	0110	146100 (Intercompany)	0020		$ 48	

Reason for using 184130 account: Every transaction has to have 2 accounts associated with the entry. The “charge” account and the “clearing” account. The use of the 184130 allows us to use it as the “charge” when we reverse the original transaction (the clearing account for the reversal is the account charged in the original transaction) and it is used as the “clearing” account on the target expenditure (the “charge” for the Target expenditure is the account used on the target task). The net effect is zero. There should never be balance at month end for the 184130 account.

Jointly owned generation or projects where LKS is not paying the bills:

Example TC2



		CO	Acct	IC			
①	Dr.	100	107001 (CWIP)	0000	$ 100		**Original Transaction**
	Cr.	100	232xxx/131xxx (AP Trade/Cash)	0000		$ 100	
②	Dr.	100	184130 (LKE Clearing)	0000	$ 81		**LKE Reversal**
	Cr.	100	107001 (CWIP)	0000		$ 81	
③	Dr.	110	107001 (CWIP)	0100	$ 81		**LG&E Target**
	Cr.	100	184130 (LKE Clearing)	0000		$ 81	

Intercompany created when target transaction transferred to GL

④	Dr.	100	146100 (Intercompany)	0100	$ 81		**Batch 1**
	Cr.	110	146100 (Intercompany)	0100		$ 81	

Reason for using 184130 account: Every transaction has to have 2 accounts associated with the entry. The "charge" account and the "clearing" account. The use of the 184130 allows us to use it as the "charge" when we reverse the original transaction (the clearing account for the reversal is the account charged in the original transaction) and it is used as the "clearing" account on the target expenditure (the "charge" for the Target expenditure is the account used on the target task). The net effect is zero. There should never be balance at month end for the 184130 account.

LG&E and KU Energy LLC Accounting Policy and Procedures

660 – Contract Retainage

Policy:

LG&E and KU Energy LLC and its subsidiaries ("LKE" or the "Company") will timely and accurately record contract retainage amounts.

Procedure:

The Company routinely enters into agreements with vendors to perform contract work or to purchase materials or equipment. Generally these agreements provide for the Company to withhold amounts (usually 10%) from payments as contract retainage to ensure work performed or materials received complies with contract provisions. Contract retainage can be used on various types of contracts, but generally is used for capital projects. The contract retainage must be recorded to the designated current or noncurrent general ledger account based on the estimated timing of the payment of the retainage amounts to the vendors.

Scope:

The policy applies to all contracts that contain contract retainage terms.

Objective of Procedure:

The procedure will ensure that contract retainage is accounted for and reported accurately and recognized in a separate general ledger account for current and noncurrent financial reporting.

General Requirements:

Detailed Procedures Performed:

Generally contract retainage is used on construction projects and major equipment purchases with progress payments in advance of the project being completed or receipt of the equipment. Retainage can also be used on contracts for professional services.

Prior to paying the invoices, the designated Budget Analyst will accrue the invoices via a journal entry and record the retainage to account 232030 for current and 253004 for noncurrent. The accruals are reversed when the invoices are received and entered into the Oracle Accounts Payable system for payment.

Invoices for contracts that contain retainage are initially reviewed by Budget Analysts. The Budget Analyst will ensure the retainage amount is deducted from the invoice amount to be paid prior to submitting them to A/P for posting and payment. The project will be debited to CWIP 107001 for the work being performed that includes the retainage and the current retainage

660 – Contract Retainage

withheld account 232030 is credited for the amount withheld. Retainage expected to be paid within 12 months is classified as current on the balance sheet and recorded in account 232030 Retainage Fees. Retainage that is not expected to be paid within 12 months is classified as noncurrent on the balance sheet and recorded in account 253004 Other Deferred Credits. The classification of the balances in current and noncurrent must be monitored monthly by the designated Budget Analyst and adjusted as appropriate based on the estimated timing of payment.

The contract retainage is paid to the contractor upon satisfactory completion of the contract work or receipt of satisfactory product or materials. In the case of a contract dispute, the contract retainage must be cleared in the final settlement with the contractor. Any portion of the retainage not paid is credited to the account which was originally charged when the retainage was withheld. A Change of Distribution in Oracle Accounts Payable is initiated by the designated Budget Analyst to record the final retainage adjustment.

In the case of capital projects, the disposition of contract retainage should generally be completed before the capital project is unitized.

The designated Accounting Analyst responsible for the reconciliation of the retainage accounts must obtain and review a monthly list of all contracts that include retainage to be used as support for the monthly balance sheet reconciliation for accounts 232030 and 253004. This list is prepared by the designated Budget Analyst responsible for the capital projects with retainage and includes the vendor, project number, project name, contract term, estimated payment date, gross invoice amount, retainage amount, and net invoice amount. The list must accurately classify the current and noncurrent portions of retainage amounts.

Reports Generated and Recipients:

Monthly Retainage List obtained as support for the balance sheet reconciliations for the retainage accounts sent to Regulatory Accounting and Reporting and Accounts Payable.

Additional Controls or Responsibility Provided by Other Procedures:

250 - Balance Sheet Account Reconciliation policy

Regulatory Requirements:

None

LG&E and KU Energy LLC Accounting Policy and Procedures

660 – Contract Retainage

Reference:

None

Corresponding PPL Policy No. and Name:

600 Contract Retention

Key Contact:

Manager, Regulatory Accounting & Reporting

Administrative Responsibility:

Director, Accounting & Regulatory Reporting

Date Created: 6/28/12
Dates Revised:

LG&E and KU Energy LLC Accounting Policy and Procedures

750 – Oracle Burdening Process

Policy:
This policy covers the processes and procedures for calculating and monitoring the burdens associated with labor related costs, warehouse costs and capital in Oracle.

Procedure:
Labor related costs, warehouse and capital burdens are calculated annually as part of the budget process. These rates are entered in Oracle Project Accounting. Oracle delivered burden functionality is used to allocate these costs to the appropriate projects and tasks. The allocation is based on a combination of account, expenditure organization and expenditure type. Balances in the burden clearing accounts are monitored during the year (at least quarterly) and rates are adjusted, as needed. Rates are updated at year end to ensure that all burdens have been allocated to a project and task. A custom program sends the burden components to the General Ledger to the correct code combination, including changing the account and expenditure type. The account segment values are derived from lookups that are maintained in an Oracle flex value set.

Scope:
This policy covers all labor related costs including benefits, off-duty, TIA and payroll taxes. Warehouse burdens and engineering overheads and general and administrative expense for capital are also included. It covers LG&E and KU Energy LLC ("LKE") and its subsidiaries and includes:

1) Oracle Methodology and Functionality
2) Calculating Rates
3) Process of Monitoring Clearing Account Balances
4) Sending Burdens from Project Accounting to the General Ledger
5) Year /End True-up

Objective of Procedure:
The objective of the burden process is to accurately allocate the labor related costs, warehouse costs, and capital burdens to the appropriate companies and accounts in a reasonable and consistent manner. The process allocates labor burden cost associated with capital and balance sheet accounts and certain components on income statement accounts to each functional area so that managers get a more accurate picture of the total cost of operating their business. Labor burdens on income statement accounts excluding the vacation, holiday, other off-duty, sick, and accrued team incentive award burden components are accumulated at the corporate cost center, and the functional departments are not held responsible for their control. Warehouse overheads are allocated to the functional departments.

750 – Oracle Burdening Process

General Requirements:

Oracle Methodology and Functionality

The Oracle burdening process for actual charges occurs in the Project Accounting module. A custom process sends the burden components to the General Ledger in the detail necessary for management reporting. The delivered burden functionality in Oracle is based on the creation of burden structures and burden schedules. As transactions are processed in Projects, the raw dollar amounts are entered, the system calculates the burden, adds the amount to the raw cost and stores the raw amount and a burdened amount.

1) Each account in the General Ledger is assigned to a specific burden structure. When new accounts are added to the General Ledger, a burden schedule must be assigned to the account. This assignment is included on the GLAFF Change Request Form for the Account segment and is approved by the list of individuals who are responsible for reviewing and approving GLAFF change requests

2) Four burden structures:
   A) Balance Sheet – Other
   B) Capital
   C) OM/Clearing/Below the Line
   D) Zero

3) Before a structure can be entered in Oracle, each burden cost component and each burden cost base used in the structure must be defined. A burden cost component is the type of burden to be allocated to each project / account. Benefits, off-duty, TIA and payroll taxes (see Burden Calculation section below for complete list) are allocated based on labor. In addition to the labor burdens, warehouse costs are allocated to each inventory issue. For capital and balance sheet accounts, a portion of administrative and general expenses are allocated. For capital only, engineering overheads are allocated.

   A cost base is the criterion used to identify which source transaction the burden cost component will be applied. The cost base has been designed using the expenditure types.

COST BASE	EXPENDITURE TYPE
Straight-time	0101, 0110, 0120, 0125, 0150
Overtime	0111, 0112, 0121, 0126, 0127, 0131, 0146
Other	0130, 0145, 0151
Warehouse Generation – KU	0280
Warehouse TD – KU	0281
Warehouse Generation – LGE	0285

750 – Oracle Burdening Process

COST BASE	EXPENDITURE TYPE
Warehouse TD – LGE	0286
Non-labor	0301-0699

(There are a few expenditure types within the non-labor range that do not get burdened, such as 0175, 0276, 0375, 0475, 0575, and 0699. Non-labor expenditure types are only potentially burdenable on capital and other balance sheet accounts.)

4) The burden structures are used to relate the burden cost components to the burden cost bases. The system uses the structures to determine which burden cost components should be applied to each burden cost base.

5) A burden schedule must be created and assigned to each structure. The schedules are used to enter the burden percentage rates. These rates are used to calculate the amount to be added to the raw cost for each burden cost component. The rates are effective based on the effective dates of the schedules. The burden schedules are effective at the beginning of a month. There can be multiple rates for each component based on the expenditure organization on the transaction. For most components, the rates are calculated at the company level. (For example: all labor from LG&E and KU Services Company (LKS) expenditure orgs is burdened with the same benefit rate.) The rates for engineering overheads are calculated for each line of business for each utility. The Budget Coordinators for Generation, Transmission and Distribution are responsible for calculating the rates based on the planned engineering overheads and capital expenditures.

Calculating the Rates

The rate for each burden component is calculated each year as part of the budget process. Rates are calculated for each company.

Requests are sent to the appropriate person to develop an estimate of the amount for each burden component.

Burden cost components include the following:

Burden Cost Component	Person Responsible for Developing Estimate
Life Insurance	Manager – Benefits
Dental Insurance	Manager – Benefits
Medical Insurance	Manager – Benefits
Company Match – 401k	Manager – Benefits

750 – Oracle Burdening Process

Burden Cost Component	Person Responsible for Developing Estimate
Long Term Disability	Manager – Benefits
Pension	Mercer
Postretirement	Mercer
Postemployment	Mercer
TIA	Manager – Compensation
TIA Overtime	Manager – Compensation
Workers' Compensation	Risk Management Services Corporation
Vacation	Sr Financial Analyst – Forecast & Budgeting – Corporate
Holiday	Sr Financial Analyst – Forecast & Budgeting – Corporate
Other Off-duty	Sr Financial Analyst – Forecast & Budgeting – Corporate
Sick	Sr Financial Analyst – Forecast & Budgeting – Corporate
FICA Payroll Tax	Manager – Payroll
FICA Overtime	Manager – Payroll
Federal Unemployment Tax	Manager – Payroll
State Unemployment Tax	Manager – Payroll
Unemployment Tax Overtime	Manager – Payroll
Warehouse Issues	Accounting Analyst – Regulatory Accounting & Reporting
Administrative and General	Manager – Regulatory Accounting and Reporting
Engineering Overheads	Budget Coordinator for Budgeting &
Engineering Overheads	Forecasting Transmission Energy Supply Budget Coordinator for Budgeting & Forecasting Distribution Operations Customer Service Budget Coordinator for Budgeting & Forecasting - Generation Operations
Wage increase Assumption	Manager – Compensation

Calculating the burden components:

- Sr. Financial Analyst obtains information on current staffing levels, vacation entitlements and average hourly rates by expenditure organization and by employee type from HR PeopleSoft system. This information is then uploaded into PowerPlant and used to estimate the labor base for allocating the burden costs. Using the wage

750 – Oracle Burdening Process

increase assumption from Compensation, the labor base is adjusted to estimate the amount of labor dollars that will be the base of the burden calculation. The Sr. Financial Analyst takes the estimate for each burden cost component and divides it by the appropriate labor base to calculate the percentage for each company. Labor burden clearing accounts are zeroed out at the end of the year, with burden components having target balances not equal to zero being moved to liability accounts monthly.

- Warehouse burdens – the balance in the burden clearing account is compared to the inventory balance and a ratio is developed to allocate the cost in the clearing accounts to the items in inventory. These accounts are not zeroed out at the end of the year.
- Administrative and General Expense is an allocation from O&M to capital. This burden allocates labor and expenses of employees that support the capital process but do not work directly on a particular capital project. (Ex: Property Accounting and Budget Coordinators working on capital budgets.) A survey is sent by the Regulatory Accounting & Reporting department to employees periodically to see how much of their time is spent supporting capital projects. Using these results, an estimate to the total dollars that should be capitalized is calculated. This amount is then divided by the estimated amount of raw capital dollars (labor and non-labor.)
- Engineering Overheads - using the balance in the engineering overhead clearing account and the estimated charges to those accounts, the Budget Coordinator calculates the amount that needs to be allocated to capital projects. The Budget Coordinator also must estimate the amount of raw capital dollars that will be spent. These accounts are reclassified to capital via a reversing journal entry at the end of the year.
- These rates are given to the Sr. Accounting Systems Support Analyst to update in OEBSPROD. The Oracle system will automatically apply burdens to projects and tasks based on the burden rates, expenditure organization and expenditure type.

Process of Monitoring Clearing Account Balances

Periodically during the year, Sr. Financial Analyst will analyze the balance in each clearing account. Revised estimates of the burden cost components and the labor bases are calculated as needed and the burden rates will be revised as necessary. This review is done at least quarterly. The rates are adjusted when any of the estimates change significantly. All the rates are revised in December. Rates are always changed effective the first day of the month.

Sending Burdens from Oracle Project Accounting to the General Ledger

The burden process was implemented in Oracle Project Accounting to apply the burdens to raw cost and to store raw cost and burdened cost on the same transaction. A custom program

was developed to change the account and expenditure type on the burden transaction before it is posted in the General Ledger. This process uses a custom table to provide the correct debit and credit entry to be made in the General Ledger for combination of project, task, account, burden cost component and company. If a new company or burden cost component is added, then this table must be updated.

A concurrent process is run, as needed, to send the summarized Oracle Project Accounting burden amounts to the General Ledger. This process is run approximately daily beginning with the 11th work day and on Days 1, 2, and 3 of the monthly close cycle.

Year-end True-up

After all the labor has been posted for the year, the Sr. Accounting System Support Analyst will run EiS queries to obtain the appropriate labor base for December and the balances in all the burden clearing accounts. The Sr. Financial Analyst uses the information from these queries to calculate the rates that are needed to ensure that all burdens are allocated to a project and task. The Sr. Accounting System Support Analyst will enter the revised percentages in the Oracle burden schedules and recalculate all the burdens for the month. All of these changes in the burden amounts are sent to the General Ledger. The Sr. Financial Analyst works with the Financial Accounting & Analysis department to ensure the balances in the clearing accounts are minimal, and the components with target balances have previously been reclassified to a liability. Any small remaining amounts are expensed to the corporate cost center.

Additional Controls or Responsibility Provided by Other Procedures:

Balance Sheet Account Reconciliations

Regulatory Requirements:

N/A

Reference:

N/A

Corresponding PPL Policy No. and Name:

700 – Compensated Absences

LG&E and KU Energy LLC Accounting Policy and Procedures

750 – Oracle Burdening Process

Key Contact:

Manager, Corporate Accounting

Administrative Responsibility:

Controller

Date Created: *06/10/05*
Dates Revised: *07/01/05; 08/24/05; 10/19/09; 03/15/11; 9/8/11; 03/06/12; 09/16/13; 05/27/14*

LG&E and KU Energy LLC Accounting Policy and Procedures

751 - Accounts Payable - Manual Accrual

Policy:
Costs for goods or services that have been provided by month-end are accrued or processed in the month incurred.

Procedure:
Costs (exceeding $50,000) for any significant goods or services provided by the end of a period must be manually accrued or processed for payment. Each month, Budget Analysts and/or Line of Business ("LOB") field personnel with knowledge of unrecorded costs for provided goods or services at period-end must accrue such costs or process payment for those goods or services. The journal entry accruals will be prepared by the Budget Analyst and approved by the Budget Analyst's supervisor. Upon approval, an email will be sent to Accounts Payable indicating the entry has been uploaded, approved, and is ready for posting; at that time, the Accounts Payable Accounting Analyst will post the accruals.

Scope:
This procedure applies to all goods or service costs that have been provided during or at month-end or year-end that have not been processed for payment.

This procedure excludes the following (because they are included in other accrual processes):

- goods procured under a standard, 3-way Oracle purchase order ("PO")
- warehouse inventory items, as they are already permanently accrued by Oracle upon receipt.
- purchasing card transactions which are compiled on the 25th (or next business day) and uploaded into Oracle the 2nd following business day. Purchasing card transaction limits are generally below the $50K accrual threshold.

This procedure also excludes minor costs of goods or services that are recognized when processed for payment (i.e., travel and expense reports, etc.), although employees are expected to process such costs as soon as practical.

Objective of Procedure:
To appropriately record the cost and liability for provided goods or services in the month in which they are incurred.

General Requirements:

Detailed Procedures Performed by Budget Coordinators:
Any known costs for goods or services that have been provided, are of a significant nature (exceed $50,000), and have not already been processed for payment must be manually accrued. The appropriate Budget Analyst will accumulate accrual information and enter it into an Oracle

751 - Accounts Payable - Manual Accrual

journal entry template for uploading into the Oracle general ledger. The journal entry is to be uploaded and posted by close of business on Day 2 each month. The Budget Analyst will secure supervisor approval via email, and will then notify Accounts Payable that the journal entry is ready for posting. A vendor letter is not needed at year-end for manual accruals.

Electronic evidence which is used to calculate, develop or support the amounts in the SEC financial statements, including disclosures and Management's Discussion and Analysis, must be provided to document the manual reversing accrual items (e.g., discrete invoices, purchase orders, estimates by vendor) which exceed the Sarbanes-Oxley Tolerable Misstatement Threshold for the lowest of the three Kentucky registrants:

- Verification of query parameters for reports run from an IT system to document time periods, accounts, business unit, etc. used as parameters;
- Tie out to an independent source, when available and appropriate;
- Tie out to a general ledger balance, when available and appropriate;
- Changes made to source data downloaded from an IT system; and/or
- Review and approval by a person from the operational area who is knowledgeable of the work performed. This review may be in the form of a physical signature or via an e-mail certification, as follows:

Accrual Certification:

"Based on my knowledge of the expenditures incurred, but not yet invoiced, through the month-end date, I have reviewed and I hereby approve the accrual of the following items in [MMM-YYYY]:

"Vendor Amount

"To the best of my knowledge, these items are a complete and accurate listing of the accruals for my area."

[e-mail signature]

When multiple queries are exported to a spreadsheet, each query, in its original form, must be included on a tab in the spreadsheet and a lead sheet must be used to perform relevant calculations from those tabs.

Electronic evidence is defined as reports, queries, spreadsheets, e-mails or other data generated by an IT application, reporting database or End User Computing Tool (EUCT) that is used in the performance of internal controls over financial reporting that are in the scope of the company's

751 - Accounts Payable - Manual Accrual

Sarbanes-Oxley assessment. EUCTs are applications that usually reside on an end user's desktop, and therefore are not traditionally subject to rigorous application and general computer controls. Microsoft Excel spreadsheets and Access databases are examples of common EUCTs.

The Tolerable Misstatement Threshold will be recalculated annually approximately in the first quarter of each year after the 10-K is published.

See also PPL's guidance regarding Electronic Evidence Requirements.

Detailed Procedures Performed by Accounts Payable Department:
Accounts Payable will post the journal entry for the items provided by the Budget Coordinators. The entry will reverse in the following month, and costs must be re-accrued if billing has not been processed by the following period-end.

Reports Generated and Recipients:
- Excel template completed by Budget Coordinators and sent to AP; Email exchanges; additional support as provided (i.e. vendor statement, letter, etc.)

Additional Controls or Responsibility Provided by Other Procedures:
Other accrual procedures, such as the auto accrual process, include controls for accruals for goods procured using a PO.

Regulatory Requirements:
None

Reference:
FASB Accounting Standards Codification 210, *Balance Sheet*
Electronic Evidence Requirements (see PPL Policies directory on the acctrestricted drive)

Corresponding PPL Policy No. and Name:
701 Procedures AP Accrual

Key Contact:
Manager, Supply Chain Support

Administrative Responsibility:
Director, Supply Chain
Director, Accounting and Regulatory Reporting

Date Created: *9/01/2005*

LG&E and KU Energy LLC Accounting Policy and Procedures

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Dates Revised: 12/27/2006, 12/10/2007, 3/18/2009, 7/22/2010, 3/31/2011, 9/26/2011, 12/31/2013, 5/22/2014

850 - Inventory Management

Policy: The inventory of LG&E and KU Energy LLC and its subsidiaries (LKE) must be reviewed on a regular basis to verify that it is accounted for in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 330, *Inventory.*

Procedure: Review and observe LKE inventory to determine whether inventory is valued appropriately.

Scope: All LKE inventory.

Objective of Procedure:

The objectives of inventory management are to maximize internal and external customer service (reduce stock outs), ensure low-cost of operation, and minimum inventory investment (manage working capital). Inventory management is concerned with administering, controlling, planning and accurate valuation of inventories.

General Requirements:

Stock material and supplies on hand must be treated as Inventory based on ASC 210, *Balance Sheet*, and ASC 330, *Inventory*. This guidance states that since materials and supplies are assets of the Company and have future economic benefit, the value of these assets must be included on the financial statements.

The Federal Energy Regulatory Commission (FERC) provides guidance on the proper valuation of inventory assets. FERC states that materials and supplies inventory value must be valued at:

1) Original cost for new, and estimated if not known, for large reusable items
2) Current price, if the reusable item is relatively small and the original installed value cannot be easily determined
3) The net realizable value, for scrap and nonusable material

Refurbished materials should follow the above guidelines for large items, but for small refurbished items, the Company will use the current average unit price of similar materials and the costs will be charged to a maintenance expense account.

Detailed Procedures Performed:

Inventory Costing and Accounting

Cost of inventory items must include the following cost when it can be directly identified with an item (in accordance with FERC regulation 15,164.B).

a) Invoice price of materials less cash or other discounts.

850 - Inventory Management

b) Freight, switching or other transportation charges when practicable to include as part of the cost of particular materials to which they relate.
c) Customs duties and excise taxes.
d) Costs of inspection and special tests prior to acceptance.
e) Insurance and other directly assignable charges.

Note: The cost of an Inventory Item does not include sales tax (see **Stores Expense Undistributed)**.

Note: When materials and supplies are purchased for immediate use, they need not be carried in inventory but may be charged directly to the appropriate utility plant or expense account (Project/Task).

Physical Inventory Count
A complete physical inventory must be conducted at least every two years as required by FERC. Although regulations only require inventory to be counted every two years, it is recommended that inventory be counted once a year to improve inventory accuracy.

There are four methods in which to accomplish the required count.

- Bi-annual wall-to-wall count which requires shutting down the warehouse while the count is being performed.
- Bin-row sequence count allows for some physical inventory counts to be performed each day or week based on the item location (Bin-Row-Section).
- Cycle count based on priority assigned (ABC) to annual dollar usage of an item. This method ensures that high volume and dollar items are counted more often than slow moving and low dollar items. Normally 'A' items are counted 3 to 4 times annually, while 'B' items are counted twice and 'C' items are counted once a year.
- Quarterly counting is used in KU Distribution to allow for items stored outdoors to be counted during good weather.

Supply Chain Support provides all inventory storerooms a quarterly report on the percentage completion and uncompleted items counts in the two year cycle.

Inventory Adjustments
When an inventory discrepancy (actual on hand versus what is recorded in inventory system) is discovered, the inventory adjustments will be charged to the appropriate storeroom expense account (project-task per location associated with FERC Account 163 Stores expense undistributed). If a large discrepancy can readily be identified where it was used, the inventory adjustment must be applied to the use account and not to the stores expense account.

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Return of Materials and Supplies to Inventory
Material that is being returned to inventory, for which a credit will be applied to the appropriate account, must be in a clean, new condition and must be complete (if an assembly of individual parts), or it will not be accepted. The credit for such a return must be charged to the appropriate account for which the material was previously issued at the current inventory average price.

Any stock item that is being returned to inventory will be accepted, except if the material is damaged and unusable or if the item is an assembly and it can be determined that an individual part is missing. Non-stock material that is purchased in excess of need will only be set up as stock material and placed in inventory if it can be used in normal maintenance in a reasonable period of time.

Repairable Items
Repairable inventory items must be returned to inventory at original cost, or an estimated cost if the original cost is not known. The cost of repairing such items must be charged to the maintenance account associated with the use of the item.

When an item is removed from service, due to failure or some other reason, and is reconditioned (repaired) and returned to inventory, the repair cost (debit charge) and return cost (credit charge) will be applied to the same FERC account as the replacement item was issued.
The cost of the returned item will be either the original cost of the item if known (note on cost adjustment transaction the originating PO number for audit purposes) or the cost of the issued item from inventory (system average cost).

Below is an example of the accounting for returning a repaired item to inventory.

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Transaction	Inventory (Account 154 Plant materials and supplies)		Project A123 - install motor (Account 514 Maintenance of miscellaneous steam plant)		Project B456 - Motor Repair (Account 514 Maintenance of miscellaneous steam plant)		Project C789 - Motor Return (Account 514 Maintenance of miscellaneous steam plant)		Invoice entered in AP (Account 232 Account Payable Accured Liabilitiest)		Cash Disbursement (Account 131 Cash)	
Item Inventory Balance	500											
Issue to A123		-500	500									
Invoice for Repair on B456					50					-50		
Return to Inventory	500							-500				
Check issued to vendor									50			-50

Account Balance	154	514	232	131
Beginning Balance	500			
Issue to A123	-500	500		
Invoice for Repair		50	-50	
Invoice Paid			50	-50
Return to Inventory	500	-500		
Balance	500	50	0	-50

Capital Spare Parts Inventory

Capital spare parts are items placed in inventory at zero cost which were purchased for a capital project. When these items are issued and placed in service Property Accounting must be notified. When the item removed from service is repaired, it will follow the repairable process as outlined in the Repairable Items section and be placed back in inventory at zero cost for regulated companies.

Inventory Evaluation/Analysis

Evaluate Slow and Non-Moving Items for Obsolete Materials and Supplies

Obsolete Materials and Supplies can occur from engineering design changes, improvements in technology or upgrades of equipment.

The following processes will be used to evaluate inventory material for potential obsolescence:

Periodically throughout the year Material Services and Logistics and the Business Lines will review the inventory to identify any excess or obsolete inventory. Reports including, but not limited to, over max, number of turns, and slow moving items are to be used to assist with the review. Also for construction projects, engineers need to review related materials and supplies inventory items and determine if there is any material made obsolete due to the project.

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B. Quarterly, at the beginning of the month prior to closing the quarter, Regulatory Accounting and Reporting will send a communication, including a reply form, to Supply Chain requesting the following information:

- Procedures applied to identify excess or obsolete inventory and a conclusion as to whether or not excess or obsolete inventory exist.

- A detailed list, including description and dollar amount of each item, for all identified excess or obsolete material.

- Once the Business Lines have completed the reply form, it must be approved, and sent to the individual indicated on the form.

- Supply Chain is responsible for reviewing and approving the form and forwarding the completed form to Regulatory Accounting and Reporting.

Regulatory Accounting and Reporting department will review the completed forms.

The obsolescence of any material must be documented using an Item Action Request form. This information will be recorded in the item description of the Item Master in the ERP system and the document will be scanned into the Oracle IPM system or retained on site consistent with the Company's record retention policy.

The write-off of obsolete materials and supplies must be communicated to the plant Commercial Operations Manager or the appropriate Supply Chain Manager and will be coordinated with the department's Budget Analyst, who will provide the account number (Project/Task) for the write off.

For disposing of Obsolete Inventory see Disposition of Company Assets corporate policy.

Sale of Materials and Supplies

The sale of inventory is governed by the Dispositon of Company Assets corporate policy.

Free Bin Stocks

Free Bin Stocks, also known as Open Stocks, Floor Stocks, Minor Exempt Materials, or Indirect Materials are considered inexpensive, high turn parts held in open storage at a facility, from which workers can draw without requisitions.

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Free Bin Stocks can be controlled in a multitude of ways: From being controlled by company employees (replenishment, receiving, and put-away) or by a vendor managed program or any combination. Payment can range from Blanket Order, Standard Purchase Order, and Procurement Card. All above processes must be administered in accordance with corporate policies, procedures and regulations.

Stores Expense Undistributed or Clearing Account (FERC Account 163)

The Stores Expense Undistributed account will be cleared by adding to the cost of materials and supplies issued by applying an appropriate loading charge which will distribute the expense equitably over stores issues. The balance in the account at the close of the year must not exceed the amount of stores expenses reasonably attributable to the inventory of materials and supplies.

Items Included in Stores Expense Undistributed Account
The Stores Expense Undistributed account shall include the cost of supervision, labor and expenses incurred in the operation of general storerooms, including purchasing, storage, handling and distribution of materials and supplies.

Labor

1. Inspecting and testing materials and supplies when not assignable to specific items.
2. Receiving and putting away in storage.
3. Supervision of purchasing and stores department for materials handled through stores.
4. Picking and staging of materials from stock.
5. Inventorying stock received or stock on hand by non-stores employees.
6. Purchasing and Inventory department activities involved in checking material needs, sourcing supply, price analysis, preparing and placing orders, and related activities in support of materials handled through stores. (Optional. Purchasing department expenses may be included in administrative and general expenses.)
7. Maintaining stores equipment.
8. Cleaning and maintaining of storerooms and stores offices.
9. Keeping stock records, including recording and posting of material receipts and issues and maintaining inventory record of stock.
10. Collecting and handling scrap materials.

Supplies and expenses:

1. Adjustments of inventories, but not including large differences which can readily be assigned to an account (project and task) or can be equitably

distributed among several accounts which has been charged since the previous inventory.
2. Discounts or rebates not practically assignable to specific materials.
3. Freight, express, etc., when not assignable to specific items.
4. Heat, light and power for storerooms and store offices.
5. Brooms, brushes, sweeping compounds and other supplies used in cleaning and maintaining of storerooms and stores offices.
6. Injuries and damages.
7. Insurance on materials and supplies and on stores equipment.
8. Losses due to breakage, leakage, evaporation, fire or other causes. If there are any recoverable cost such as credits for amounts received from insurance, transportation companies or others in compensation of such losses should be applied.
9. Postage, printing, stationery and office supplies.
10. Rent of storage space and facilities.
11. Communication service.
12. Excise and other similar taxes not assignable to specific materials.
13. Transportation expense on inbound movement of stores and on transfer between storerooms. Transportation expenses not included are charges on materials recovered from retirements which must be accounted for as part of cost of removal.
14. Price variances from purchase order and invoice.

Reports Generated and Recipients:

Inventory Month-End Reports

Report	**Department**	**Recipients**
All Inventories Value Report or Excel file	Supply Chain Support	Support Analyst
Inventories Value Report or Excel file	Supply Chain Support	Support Analyst
Period Close Value Summary	Supply Chain Support	Support Analyst
Inventory Variance Report	Supply Chain Support	Support Analyst
Receiving Account Distribution Report	Accounts Payable	AP Accounting Analyst
Accrual Rebuild Reconciliation Report	Accounts Payable	AP Accounting Analyst
Accrual Write-off Report	Accounts Payable	AP Accounting Analyst
Month Ending Inventory Balance Report (Excel)	Supply Chain Support	General Ledger Accounting Analyst

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Additional Controls or Responsibility:
FERC Regulation 15,164

Reference:
- Purchasing corporate policy
- Authority Limit Matrix
- Purchasing Card corporate policy
- Disposition of Company Assets corporate policy

Corresponding PPL Policy No. and Name:
- 800 Material Supplies Inventory – General
- 801 Material Supplies Inventory – Excess & Obsolete
- 802 Material Supplies Inventory – Refurbished Material

Key Contact:
Manager, Regulatory Accounting and Reporting

Administrative Responsibility:
Director, Accounting and Regulatory Reporting

Revision: 4/07/08; 3/22/11; 9/22/11

Materials and Supplies Inventory
Excess and/or Obsolete Inventory

Business Line: **(Ex. Energy Delivery/Energy Services….etc.)**

1) Please provide procedures applied to identify any excess or obsolete inventory.

2) Does any excess or obsolete inventory exist that was not reported previously? Yes ☐ No ☐

3) If excess or obsolete inventory does exist, please provide the following information:

Description of Item *	Dollar Amount
Total	

* If additional space is needed please copy the form and attach.

Prepared By: _____ Date: _____

Approved By: _____ Date: _____

Return to: Mark Schmitt, Director, Supply Chain

LG&E and KU Energy LLC Accounting Policy and Procedures

950 - Spreadsheet Policy and Procedures

Policy:

This policy sets standards and procedures for developing and maintaining controls related to spreadsheets. It provides criteria for evaluating the required spreadsheet controls and the appropriate procedures for changes and testing of changes to established spreadsheets.

Procedure:

The procedures for evaluating, controlling, changing and testing the spreadsheets are described in the detailed instructions below.

Scope:

This procedure applies to all spreadsheets used for accounting or financial reporting purposes.

Objective of Procedure:

This procedure is to ensure consistent and accurate control of all spreadsheets used for accounting or financial reporting purposes. In addition, this procedure is to ensure that all critical accounting spreadsheets are evaluated to determine whether spreadsheet controls are required and tested whenever changes to the spreadsheet occur. The purpose is to ensure accuracy of the spreadsheets.

General Requirements:

The recommended minimum spreadsheet controls require testing after changes are made to a critical accounting spreadsheet.

Detailed Procedures Performed – (Risk identification):

After development, a new spreadsheet must be evaluated based on the complexity and type of use to determine the level of risk.

950 - Spreadsheet Policy and Procedures

Categorize "Type of Use"

The Pricewaterhouse (PwC) whitepaper, entitled, "The Use of Spreadsheets: Considerations for Section 404 of the Sarbanes-Oxley Act" (PwC's Guidance), defines three categories with regard to use of a spreadsheet as noted below.

Financial: Spreadsheets used to directly determine financial statement transaction amounts or balances that are populated into the general ledger and/or financial statements including all disclosures.

Analytical/Management Information: Spreadsheets used to support analytical review and management decision-making. These may be used to evaluate the reasonableness of financial amounts.

Operational: Spreadsheets used to facilitate tracking and monitoring of workflow to support operational processes, such as a listing of open claims, unpaid invoices and other information that previously would have been retained in manual, paper file folders. These may be used to monitor and control that financial transactions are captured accurately and completely.

Categorize Complexity

High: Spreadsheets which support complex calculations, valuations and modeling tools. These spreadsheets are typically characterized by the use of macros and multiple supporting spreadsheets where cells, values and individual spreadsheets are linked. These spreadsheets might be considered "applications" (i.e., software programs) in their own right. Also, any spreadsheet with greater than 100 rows could be considered complex. These spreadsheets are often used to determine transaction amounts or as the basis for journal entries into the general ledger or financial statement disclosures.

Moderate: Spreadsheets which perform simple calculations, such as using formulas to total certain fields or calculate new values by multiplying two cells. These spreadsheets might be used as methods to calculate amounts for journal entries, translate information, or analytical review and analysis.

Low: Spreadsheets which serve as electronic logging and information tracking systems. Low complexity spreadsheets are only operational spreadsheets.

950 - Spreadsheet Policy and Procedures

Risk Level

The risk associated with each spreadsheet is evaluated based on the matrix below:*

	High Complexity	Moderate Complexity		Low Complexity
Financial	High Risk	Medium Risk		N/A
Analytical	Medium Risk	Medium Risk	Low Risk	N/A
Operational	Medium Risk	Low Risk		Low Risk

*If qualitative risk is present, adjust risk assessment accordingly

High risk (spreadsheet controls are required): Spreadsheets are those used for complex calculations which flow through to the financial statements (complex calculations for journal entries, but not the actual JE upload templates alone, account analyses or reconciliations). Used for complex calculations which flow through to the financial statements with a high risk of material error.

Includes:

- Complex calculations for journal entries
- JE-FAC file
- Spreadsheets for calculating regulatory mechanisms
- Unbilled revenue calculation
- All mark-to-market calculations

Does not include:

- Actual JE upload templates
- Account analyses
- Reconciliations

Medium risk (spreadsheet controls may be required): Spreadsheets may contain simple calculations. They may flow through to the financial statements and are more likely to relate to an account with less risk of material error or lower frequency of transactions. Spreadsheets used as a key control should be considered, at a minimum, medium risk.

Examples of medium risk spreadsheets include the following:

- Journal entries that foot and/or ensure debits equal credits.
- Those reviewed where reviewer should be able to pick up mathematical errors just by looking at a printed spreadsheet.
- Spreadsheets included in Sarbanes-Oxley (SOX) documentation.

Low risk (spreadsheet controls are not required): Spreadsheets are those used only for electronic logging and informational tracking.

950 - Spreadsheet Policy and Procedures

Spreadsheet Controls

The spreadsheet must then be evaluated based on the complexity and risk to determine appropriate spreadsheet controls, as follows: (See Appendix D for further detail regarding the Spreadsheet Risk/Complexity Matrix).

	High Complexity	Moderate Complexity	Low Complexity
High Risk	Yes	N/A	N/A
Medium Risk	Evaluate	Evaluate	N/A
Low Risk	N/A	No	No

Low Risk Spreadsheets Controls:

- Files are stored on a share drive or Sharepoint site with limited access.
- Files are backed up systematically on a nightly basis.

Medium Risk Spreadsheet Controls:

- Files have all the same controls as those over low risk spreadsheets in addition to the controls listed below.
- Files may be tested at manager's discretion and testing is documented after the file has been changed. See *Detailed Procedures Performed – (Changes).*
- Files may be protected at manager's discretion via Excel Protection. (Procedures for Excel Protection are documented in Appendix A, Excel 2007 Technical Guidance, of this document).
- Files have Excel "Error Checking" enabled. (Procedures for Excel Error Checking are available at the following link: http://office.microsoft.com/en-us/excel-help.)

Additionally, see High Risk spreadsheet controls that may be used on Medium Risk spreadsheets as deemed necessary by management.

High Risk Spreadsheet Controls:

- Files have all the same controls as those over medium risk spreadsheets in addition to the controls listed below.
- Someone independent of the process to develop the spreadsheet must assess the logic at the time the spreadsheet is developed and ensure it functions as intended. Where appropriate, the logic should be documented to facilitate an efficient review of the accuracy of that logic.
- It is recommended that "Track Changes" be on when making significant changes to a spreadsheet.
- Files must be tested and testing is documented after the file has been changed. See *Detailed Procedures Performed – (Changes).*
- Files must be protected via Excel Protection (Procedures for Excel Protection are documented in Appendix A of this document).

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- Cells that contain formulas or data, which do not change frequently, should be protected or locked as the spreadsheet allows.
- Reconciliation of data performed to ensure data entry is complete and accurate.
- Validation checks on data input and calculation (including balancing, footing and cross-footing) are built into the spreadsheet or performed manually.
- The spreadsheets are designed with a clear and self-explanatory layout.
- File naming conventions must be used that clearly indicate the date or version number. Files that are in final status must be clearly marked as such within the document (e.g., final or production).

See Appendix B for a summary of minimum recommended spreadsheet controls for each risk category based on SOX.

Detailed Procedures Performed – (Spreadsheet Inventory):

In addition, any new spreadsheet must be evaluated to determine whether it needs to be included in the spreadsheet inventory maintained as part of the Company's internal control system.

Include in the inventory

1. Spreadsheets that directly impact the financial statements or are listed as a key control in the internal control documentation.
2. All account reconciliations.
3. Underlying spreadsheets used to calculate standard journal entries. (See the 251 – Journal Entries Policy.)
4. Spreadsheets supporting amounts included in the following (including all underlying monthly activity).
    a. Covered by SOX
        i. Quarterly and annual LG&E and KU Energy LLC (LKE), LG&E and KU financial statements, footnotes, MD&A, and other information
        ii. Quarterly and annual PPL financial statements and footnotes
    b. Not covered by SOX
        i. Federal Energy Regulatory Commission (FERC) Form 1
        ii. Kentucky Public Service Commission (KPSC) version of FERC Form 1
        iii. KPSC version of FERC Form 2
        iv. FERC Form 3
        v. Monthly financial statements sent to the KPSC
        vi. FERC Form 60
5. All spreadsheets related to calculations of rates charged to customers. Some examples include the following:
    a. Base rates
    b. Fuel Adjustment Clause

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c. Environmental Cost Recovery
d. Demand Side Management
e. Gas Supply Clause
f. Performance Based Ratemaking
g. Weather normalization

See Appendix C, Required Data for Spreadsheets Inventory, for a listing of required data.

Exclude from the inventory

1. Budget only spreadsheets.
2. Spreadsheets containing nothing but the journal entry template completed for a particular journal entry, if there are no underlying calculations of the amounts in the journal entry.
3. Output of the financial system that is not used in compilation of the Company's quarterly or annual reports.
4. Internal management reports.

Detailed Procedures Performed – (Changes):

1. All spreadsheets that fall within the scope of internal control documentation to require spreadsheet controls must meet the minimum spreadsheet controls depending on the level of risk for the spreadsheet.
2. The owner of each spreadsheet is responsible for making appropriate changes to spreadsheets as necessary. Changes to the data in the spreadsheets are not considered changes to the spreadsheets; only changes to formulas, calculations, and/or anything that has an impact on the outcome of the spreadsheet are considered changes to the spreadsheets.
3. All changes to spreadsheets must be documented, including the changes that were made, the reason for the changes, the person who made the changes, and the date of the changes. The documentation must be maintained within each department.
4. After making changes to a spreadsheet, the owner must solicit an additional level of review and testing of the changes that were made to the spreadsheet to ensure it is working properly.
5. The testing of the changes in the spreadsheet must be documented, including a detail of the testing that was performed, the person who performed the testing, the date the testing was performed, and the outcome of the testing. Documentation must be maintained in each department.
6. Testing and verification that the spreadsheet is working properly must be completed before the spreadsheet is relied upon.

Reports Generated and Recipients:

For new spreadsheet development, documentation must be created to identify the reason for the spreadsheet development, required controls and whether the spreadsheet will be included in the inventory. As part of this determination, documentation of an evaluation of the spreadsheet against all SOX criteria is necessary. This documentation may be a separate tab in each

spreadsheet, a central list by department or other method, as long as the required information is maintained and able to be produced.

Documentation must be created to identify the changes that were made to any spreadsheet which has been identified as requiring testing (all High Risk and Medium Risk at manager discretion), who made the changes, the date of the changes, who reviewed/tested the changes, the steps that were taken to perform the review/test, and the date reviewed. This documentation may be a separate tab in each spreadsheet, a central list by department or other method, as long as the required information is maintained and able to be produced.

Additional Controls or Responsibility Provided by Other Procedures:

Balance sheet reconciliations that are performed on a monthly basis on all balance sheet accounts are an additional control for many of the spreadsheets within this scope. Any errors in the spreadsheets could be identified through the reconciliation process.

Regulatory Requirements:

N/A

Reference:

SOX 404
251 - Journal Entries Policy

Corresponding PPL Policy No. and Name:

Guidelines for Spreadsheets and Other End User Computing Tools (see PPL Policies directory on the acctrestricted drive)

Key Contact:

Manager, Corporate Accounting

Administrative Responsibility:

Controller
Director, Accounting & Regulatory Reporting

Date Created: 6/17/09
Dates Revised: 3/16/11, 6/20/11, 8/11/11, 6/30/12, 1/31/13, 6/28/13, 7/8/14, 8/1/14

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Appendix A

Excel 2010 Technical Guidance

Secure a workbook with a password

To allow only authorized users to view or modify your data, you can help secure your entire workbook file with a password (password: A way to restrict access to a workbook, worksheet, or part of a worksheet. Excel passwords can be up to 255 letters, numbers, spaces, and symbols. You must type uppercase and lowercase letters correctly when you set and enter passwords.).

1. On the **File** menu, click **Protect Workbook**.
2. Do one or more of the following:

    - To protect the structure of a workbook so that worksheets in the workbook can't be moved, deleted, hidden, unhidden, or renamed, and new worksheets can't be inserted, click on Protect Workbook Structure and select the Structure check box.
    - To protect windows so that they are the same size and position each time the workbook is opened, click on Protect Workbook Structure and select the Windows check box.
    - To prevent others from removing workbook protection, click on Protect Workbook Structure, type a password, click OK, and then retype the password to confirm it.

    Note. Unlike passwords you specify in the **Encrypt Password** box to open the file, passwords you specify in the **Protect Workbook Structure** box are not encrypted. These passwords are only meant to give specific users permission to modify workbook data. For optimal password security, it's best to assign both passwords: an encrypted password to access the workbook, and one to provide specific users with permission to modify its content.

    Important: Use strong passwords that combine uppercase and lowercase letters, numbers, and symbols. Weak passwords don't mix these elements. Strong password: Y6dh!et5. Weak password: House27. Use a strong password that you can remember so that you don't have to write it down.
3. Click **OK**.
4. When prompted, retype your passwords to confirm them.
5. Click **Save**.
6. If prompted, click **Yes** to replace the existing workbook.

Protect workbook elements

1. On the **Review** tab, in the **Changes** group, click **Protect Workbook.**
2. Under **Protect workbook for**, do one of more of the following:
    - To protect the structure of a workbook, select the **Structure** check box.
    - To keep workbook windows in the same size and position every time the workbook is opened, select the **Windows** check box.
3. To prevent other users from removing workbook protection, in the **Password** (**optional**) box, type password, click **OK**, and then retype the password to confirm it.

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To remove protection from a worksheet

1. On the **Review** tab, in the **Changes** click **Unprotect Sheet.**
2. If prompted, type the password to unprotect the worksheet.

Lock specific cells and ranges in a protected worksheet=

1. On the **Review** tab, in the **Changes** group, click **Unprotect Sheet.** If prompted, type the password to unprotect the worksheet.
2. Select the whole worksheet by clicking the **Select All** button.
3. On the **Home** tab, in the **Font** group, click the **Format Cell Font** dialog box launcher.
4. On the **Protection** tab, clear the **Locked** check box, and then click **OK.**
5. In the worksheet, select just the cells that you want to lock.
6. On the **Home** tab, in the **Font** group, click the Dialog Box Launcher next to **Font**
7. On the **Protection** tab, select the **Locked** check box, and then click **OK**
8. On the **Review** tab, in the **Changes** group, click **Protect Sheet**.
9. In the **Allow all users of this worksheet to** list, select the elements that you want users to be able to change
10. In the **Password to unprotect sheet** box, type a password for the sheet, click **OK,** and then retype the password to confirm it.

For additional Excel 2010 technical guidance, please visit http://office.microsoft.com/en-us/excel-help/.

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Appendix B
Recommended Minimum Spreadsheet Controls

	Risk category		
	Green	Yellow	Red
Change Controls			
Version Control	n/a	Version control - controls are in place	Version control - controls are in place and procedures documented
Change Control	n/a	Basic change controls are applied	A standard process is applied to the development process of the spreadsheet, covering the phases requirement specification, programming, testing and maintenance. Testing comprises an inspection/review by someone other than the developer of the spreadsheet. This testing / review should be formally documented.
Archiving	n/a	Historical files are maintained in segregated drive	Written procedures for archiving exist
Documentation	n/a	n/a	Comprehensive documentation of the spreadsheet's functionality and user guidance is available
Safety and Integrity Controls			
Access Control	n/a	Appropriate users have proper file and worksheet access	Strong access restrictions apply on file level (special directory with limited access to authorized people only) and spreadsheet level (password protection); full access is only granted to those individuals who input information directly onto the excel spreadsheet; other individuals only have read-only access to the spreadsheet
Backups	n/a	Regular and timely backup (e.g. regular network drive backups)	Spreadsheet is saved on network drives which are subject to regular and timely back-up procedures; specific back-up procedures ensure that information is retained and stored in case that evidence is longer required, e.g. for auditors.
Data Input Control	n/a	n/a	Data input controls exist, ensuring that data is entered completely and accurately
Integrated Analytic Controls	n/a	Basic self-spreadsheet checks apply	Strong validation checks on data input (batch total check), balance checks (self-balancing models), foot and cross foot checks, reconciliation controls (e.g. data download)

LG&E and KU Energy LLC Accounting Policy and Procedures

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	Risk category		
	Green	Yellow	Red
Spreadsheet Protection	n/a	Basic protection of formulas against unintentional changes	Strong protection of the spreadsheet to prevent inadvertent or intentional changes to standing data, formulas etc.; further, the spreadsheet has a clear and self-explaining layout, e.g. variables, assumptions and flexible inputs are separated from the working area
Segregation of Duties/Roles and Procedures	n/a	n/a	Segregation of duties/roles and procedures are adequately considered and implemented

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Appendix C
Required Data for Spreadsheet Inventory

1. The following defines **required** data for each spreadsheet included in the inventory. Where provided, data values must be selected from the options provided. All items are required – none may be left blank.

    1. Cycle Name and Number (must be 10 characters and include all periods e.g., C.XX.YY.ZZ where XX is the process group, YY is the process, and ZZ is the subprocess, as in C.01.01.01)
    2. File Name
    3. File Location (full path including server and drive name – not just the drive letter to which you have the drive mapped)
    4. Owner (Only ONE Employee Name - the person responsible for updating the Spreadsheet). (Use both the first and last name of the owner.)
    5. Owner Dept. (Owner's Department Name) (Use full department name as there are several "Accounting" departments and some abbreviations may not be obvious.)
    6. Primary User (Only ONE Employee Name – likely someone in Accounting) (Use both the first and last name of the primary user. The user must be an employee or contractor. Third parties (i.e., IMEA, IMPA, FERC, etc.) are not to be listed as users. Note that the user may be the owner.)
    7. Primary User Dept. (Primary User's Department Name) (Use full department name as there are several "Accounting" departments and some abbreviations may not be obvious.)
    8. Description (what is calculated or the spreadsheet's purpose)
    9. Frequency of Changes (Daily, Weekly, Monthly, Quarterly, Semi-Annually, Annually, As Needed,)
    10. Risk: H/M/L (H-High; M-Moderate; L- Low). The owner and user of the spreadsheet must agree to the risk assessment.
    11. Type/Use: O/A/F (O – Operational; A – Analytical/Management Information; F – Financial)
    12. Complexity: H/M/L (H-High; M-Moderate; L- Low)
    13. Spreadsheet Controls Required? (Yes/No)
    14. Control Rationale (Brief explanation of decision for/against adding controls 200 characters)

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Appendix D – Spreadsheet Risk/Complexity Matrix

Complexity (and use of spreadsheet)

Risk (Nature and significance of the account or process that the spreadsheet supports)

	High	Medium	Low
High	·High $ value - high risk of material error ·Many manual inputs (or created Manually) ·Many calculations ·Complicated Referencing ·Significant Number of columns, rows and/or workbooks utilized ·Mathematical accuracy must be verified by recalculation ·Use of macros and linked spreadsheets ·Significant Dependency on output (large number of users) ·High frequency or great extent of changes to spreadsheet	N/A	N/A
Medium	·Medium risk of material error ·Many manual inputs (or created Manually) ·Many calculations ·Complicated Referencing ·Significant Number of columns, rows and/or workbooks utilized ·Mathematical accuracy must be verified by recalculation ·Use of macros and linked spreadsheets ·Significant Dependency on output (large number of users) ·High frequency or great extent of changes to spreadsheet	·Medium risk of material error ·Several manual inputs ·Several calculations ·Mathematical accuracy may require recalculation	· N/A
Low	·N/A	·Not SOA supporting ·Low $ value - low risk of material error ·Several manual inputs ·Several calculations ·Mathematical accuracy may require recalculation	·Not SOA supporting ·Low $ value - low risk of material error ·Minimal manual inputs (or system generated) ·Minimal calculations ·Can visually review for mathmatical accuracy ·Minimal Dependency on output (small number of users) ·Low frequency or small extent of changes to spreadsheet

Spreadsheet controls are required.
Spreadsheet controls may be required.
No spreadsheet controls are necessary.

LG&E and KU Energy LLC Accounting Policy and Procedures

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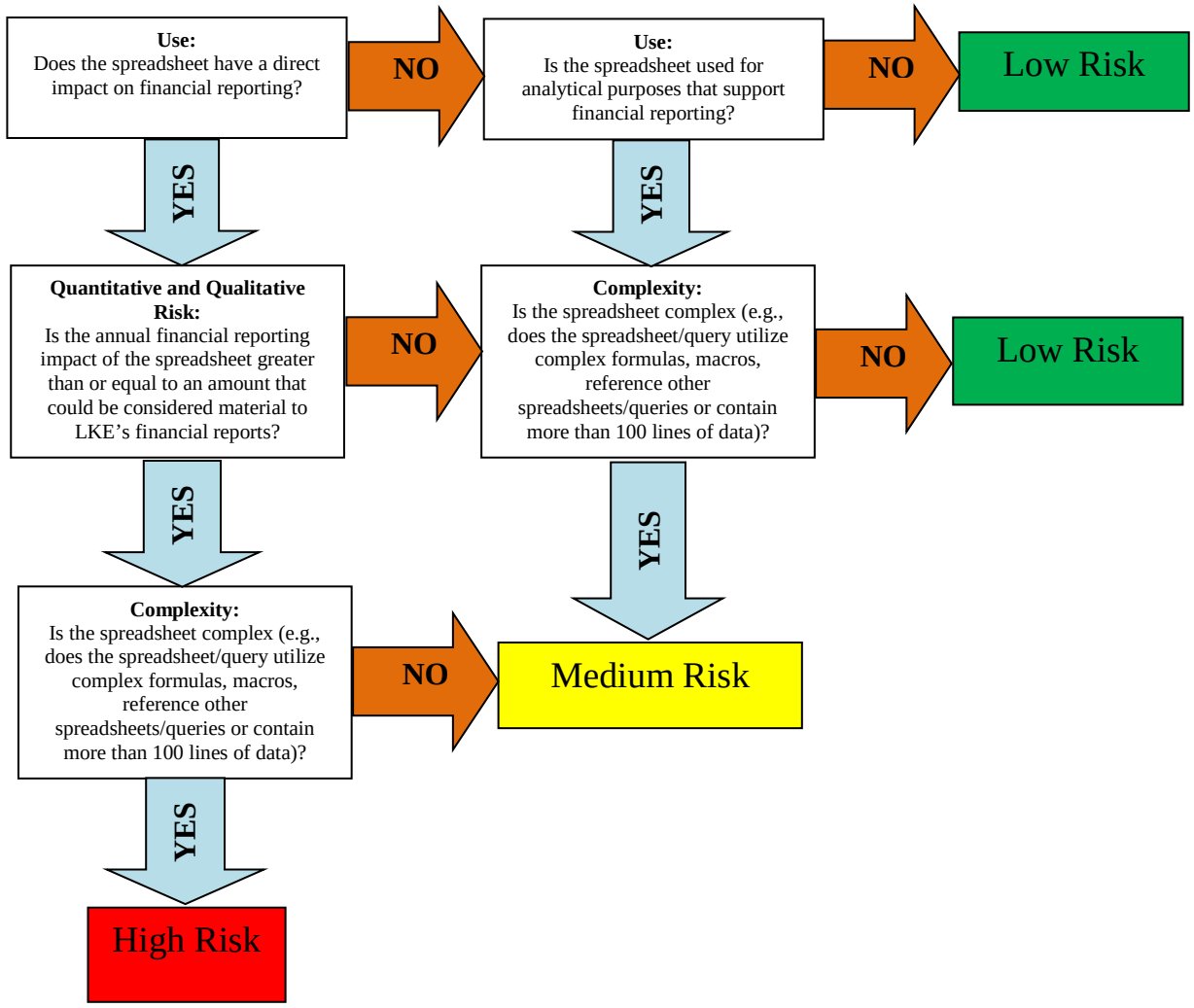

LG&E and KU Energy LLC Accounting Policy and Procedures

953 - Reserve for Bad Debts (Retail & Wholesale)

Policy:

The retail and wholesale accounts receivable balances are evaluated on a monthly basis to ensure that the accounts receivable reserve balances are not materially over or under accrued.

Procedure:

The reserve for retail bad debts is based on the ratio of amounts charged off over the last 12 months to retail revenues billed over the same period, times the retail revenues billed over the last four months. Accounts with no payment activity are charged off after four months, although collection efforts continue thereafter.

The reserve for wholesale and municipal customer and sundry bad debts is based on specific identification.

Scope:

Applicable to Louisville Gas & Electric Company ("LG&E") and Kentucky Utilities Company ("KU") retail, wholesale, municipal and sundry accounts receivable.

Objective of Procedure:

In accordance with FASB ASC 450, "Contingencies", an estimated loss should be charged to expense if the following two conditions exist:

1. It is probable that an asset has been impaired, and
2. The amount of the loss can be reasonably estimated

The objective of evaluating the accounts receivable reserve balances is to identify, quantify, and correct any material over or under accrual and recognize bad debt expense in the same period as the related revenues.

General Requirements:

Detailed Procedures Performed:

Retail:

1) Each month, the retail reserve balances for uncollectible accounts receivable, for LG&E and KU, are evaluated by the Revenue Accounting and Analysis department.

953 - Reserve for Bad Debts (Retail & Wholesale)

2) A historical charge-off percentage is calculated by dividing the net charge-offs during the most recent twelve-month period by the total billed sales during the same twelve-month period. The monthly net charge-offs and total billed sales are accumulated on a spreadsheet using data from the following source documents:
   - The monthly net charge offs and forfeited discounts (late payment charges) are obtained from the Oracle Account Analysis reports for general ledger accounts 144002 (total charge-offs), 144003 (total recoveries), 450001 (electric forfeited discounts) and 487001 (gas forfeited discounts), as applicable, for LG&E and KU. KU and ODP data is segregated by organization when running these reports.
   - The total billed sales are obtained from the "LGE CM Revenue By Comp By Class – Test" and "KU Revenue By Comp By Class CM – Test" FSGs in Oracle. KU and ODP data is segregated by organization by running two versions of the KU FSG.

3) The historical charge-off percentage is then applied to (multiplied by) the billed retail (electric and gas) sales during the most recent four month period to yield a calculated reserve.

4) The actual reserve balance per the general ledger is compared to the calculated reserve, and a journal entry is created to record the net charge-offs in CCS to bad debt expense and adjust (true-up) the resulting reserve balance to the calculated balance.
5) In addition to the calculated reserve accrual, additions to the reserve balance are made by specific identification. If a customer balance is identified as uncollectible before it is 120 days old, the reserve is increased for the specific amount of the balance.

6) The Revenue Collections department is responsible for the collection and dunning process for retail customers.

Wholesale:

1. The Financial Accounting and Analysis department performs counterparty checkouts via email and issues an invoice in the month following the month of flow.

2. Balance sheet account reconciliations include an aging of the accounts receivable, showing balances over 30, 60 and 90 days past due. (See 250 - Balance Sheet Accounts Reconciliation Policy)

3. After a receivable becomes over 30 days past due, the Financial Accounting and Analysis department will contact the counterparty and inquire about the payment status of the invoice.

953 - Reserve for Bad Debts (Retail & Wholesale)

a. If the counterparty states the balance will be paid, the cash receipts is monitored to ensure payment is made as stated.

    i. If payment is not made as stated, the counterparty is contacted a second time.

b. If the counterparty states it will not pay the invoice in full or in part, an explanation of the non-payment is requested and the validity of the counterparty's claim is investigated.

    i. If the counterparty's claim is that the bill was for an improper amount and the claim is validated, an adjusting entry is recorded and a corrected invoice is issued.

    ii. If the counterparty's claim of an incorrect bill is discredited, the counterparty is contacted to confirm that the invoice has been investigated and determined to be accurate.

    iii. If the counterparty still does not pay, the Financial Accounting and Analysis department will notify the Manager, Credit and Contract Administration, of the default and refusal to pay. The Manager, Credit and Contract Administration, makes a decision whether to grant additional credit and thus permit selling to this counterparty to continue.

c. The Financial Accounting and Analysis department sends a dunning letter to the counterparty in default stating the invoice number, flow month of power sold, due date, amount invoiced, payment received (if any), open balance and "please respond by" date (which is 10 days from the date of the letter).

d. If no response, or a negative response, is received by the date indicated in the letter, a second letter is sent to the counterparty offering assistance if it needs further information regarding the open balance. The counterparty would again be requested to respond within 10 days. This letter would be reviewed by the Legal department and sent via registered mail.

e. If no response, or a negative response, is received from the second letter by the date indicated, the Financial Accounting and Analysis department notifies the Legal department of the situation and works with it to resolve the issue.

f. For transactions occurring outside the Independent System Operator (ISO) and Regional Transmission Organization (RTO) markets, a reserve for doubtful

953 - Reserve for Bad Debts (Retail & Wholesale)

accounts is established for balances over 90 days past due, with the exception of a mutual agreement between parties that may constitute balances over 90 days. An additional reserve is established for any receivable that is denied by the counterparty or deemed impaired due to a triggering event (e.g. significant financial difficulty of the counterparty, a breach of contract, such as a default or delinquency in payments, the disappearance of an active market (ISO or RTO)).

For transactions that occur within the ISO and RTO markets, the administrator of the ISO and RTO markets will notify the company when a counterparty defaults. At that time the Financial Accounting and Analysis department adjusts the reserve for doubtful accounts accordingly.

g. If a reserve for wholesale doubtful accounts is established, it is re-evaluated quarterly. Upon receipt of payment by a defaulting counterparty, the allowance account is adjusted accordingly for the bad debt expense originally recorded.

Municipals:

Revenue Accounting & Analysis performs a process similar to the wholesale process for receivables from municipal customers.

Sundry:

Emails are sent at least quarterly to obtain the status of aged sundry receivables. Emails are sent to representatives from Cash Management, Legal, Revenue Collections and relevant Energy Delivery personnel. A determination of collectability of accounts over 60 days past due is made and appropriate follow up steps are taken (telephone calls, dunning letters, etc.). The Revenue Collections department is responsible for the collection and dunning process for sundry customers. Accounts with no payment activity are reserved after four months, and the bad debt reserve is adjusted based on information obtained from these meetings.

Reports Generated and Recipients:

The evaluation of the retail accounts receivable reserve balance is documented within the respective files used to create the journal entry for each company (LG&E - "JE098 Adj Bad Debt Reserve YYYY.MM.xlsm" and KU - "J517 AR Reserve Adj YYYY.MM.xlsm").

For wholesale accounts, an aging of the open accounts receivable balance is maintained on the financial accounting shared drive (LG&E - "100.142003, 144009, 232010.xlsx"; KU - "100.142003, 144009, 232010.xlsx"). Additional reports include the first and second (if applicable) informational letters to the counterparties.

953 - Reserve for Bad Debts (Retail & Wholesale)

For municipal customers, an aging of the open accounts receivable from CCS is maintained on the revenue accounting (fs3:\\revacct) share drive (AR Aging Snapshot – yyyy.mm.xlsx).

For sundry accounts, an aging of the open accounts receivable balance is maintained in the Oracle AR module. The evaluation of the reserve balance is documented within the respective files used to create the quarterly journal entry for each company (LG&E - J075-0100; KU - J070-0110). Accounts included in the aging are 143006-AR Billed Projects, 143007-AR Non-Project, 143012-AR Miscellaneous, 143017-AR Damage Claims and 172001-Rents Receivable. The reserve account used is 144006-AR Miscellaneous.

Additional Controls or Responsibility Provided by Other Procedures:

- Counterparty checkout prior to issuance of wholesale invoices
- 250 - Balance Sheet Account Reconciliation Policy
- Review and approval of the monthly calculations, evaluations, and journal entries by the Manager, Revenue Accounting and Analysis, and the Manager, Financial Accounting and Analysis

Regulatory Requirements:

None

Reference:

- Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 310-10-35, Assets - Receivables - Subsequent Measurement
- FASB ASC 450-20-25-2, Liabilities – Contingencies – Loss Contingencies – Recognition

Corresponding PPL Policy No. and Name:

- 903 Reserve for Bad Debts
- 904 Reserve for Bad Debts – Unregulated

Key Contact:

Manager, Revenue Accounting and Analysis

Administrative Responsibility:

LG&E and KU Energy LLC Accounting Policy and Procedures

953 - Reserve for Bad Debts (Retail & Wholesale)

Director, Accounting and Regulatory Reporting

Date Created: 11/30/04
Dates Revised: 12/31/07, 7/12/10, 3/31/11; 9/19/11, 11/3/14

LG&E and KU Energy LLC Accounting Policy and Procedures

954 - Coal Inventory Valuation

Policy:

To ensure the correct valuation of the MMBTU content and dollars of coal burned.

Procedure:

Louisville Gas and Electric Company ("LG&E") and Kentucky Utilities Company ("KU") calculate a daily weighted average inventory cost per MMBTU and use this cost to calculate daily burn expense.

Scope:

This policy applies to coal burned by LG&E and KU.

Objective of Procedure:

To accurately account for the value of fuel stock inventories, as well as the calculation of monthly coal burn expense.

General Requirements:

Detailed Procedures Performed:

Fuelworx ("FWX") is the fuel supply management system that tracks receipts, consumption and inventory values for LG&E and KU.

Monthly coal inventory valuation

1. Beginning inventory plus daily purchases equals a new daily subtotal (i.e. tons, dollars, weighted average cost/ton, MMBTUs, and weighted average $/MMBTU).

2. The plants determine the number of tons burned on a daily basis. The MMBTUs associated with these tons are multiplied by the subtotal weighted average $/MMBTU to determine the daily burn dollars. All of the daily amounts are then added together to determine total burn expense for the month.

3. The burn tons, dollars, and MMBTUs are then subtracted from the subtotal established in step 1 to determine a new ending inventory value, which becomes either the next day's or next month's beginning inventory (i.e. storage pile).

954 - Coal Inventory Valuation

Annual coal inventory valuation

1. Physical inventory is formally requested of the VP, Power Production, by the Director, Accounting and Regulatory Reporting, to take place during August so adjustments can be recorded no later than September.
2. Normally during 1st week of August, the annual coal stockpile survey is performed by an independent surveyor to determine an accurate physical measurement of coal in the LG&E and KU power plant stockpiles and the data is provided to the Corporate Fuels department. This process requires the drilling of the stockpiles, coal density determination, aerial photography, stockpile mapping and skilled interpretation and compilation of this data to determine the tons of coal in-place.
3. Corporate Fuels takes the information from the physical inventory count, then takes into account the following to get an actual inventory as of the end of July:
    a. Coal burn from end of July to when the physical inventory was taken at each site.
    b. Deliveries of Coal/Limestone.
    c. Amounts within the bunkers & bins on site.
4. The project manager (Senior Mining Engineer) performs a reconciliation of the physical survey to the accounting book inventory. The physical survey is adjusted backward to the end of the previous month or forward to the end of the current month, whichever is closer. Burn and delivery adjustments are made based on plant readings on the day of the flight and daily deliveries and burn before or after the flight. Bin and bunker tonnages taken at the time of the flight are added to the physical inventory. A comparison of the accounting book inventory and the adjusted physical inventory is made to determine the inventory book adjustment. This reconciliation is reviewed and verified by the Manager, Fuels Accounting.
5. Compare the tonnage variances by Coal/Limestone type and location to the total annual Coal/Limestone burn and complete overall analysis.
6. Adjustments to the inventory volume balance are recorded based on the results of the physical inventory. As the FERC Uniform System of Accounts guidance for account 151 Fuel Stock specifies that the account shall include the book cost of fuel on hand and of limestone, respectively, the physical inventory observation adjustment is made to current inventory volumes on hand. The adjusted volume becomes part of a new, current weighted cost. The KPSC Fuel Adjustment Clause (FAC) rules in 807 KAR 5:056, Section 1, specify that all fuel costs shall be based on weighted average inventory costing and that they be based on the most recent actual monthly cost. No specific guidance is provided for physical inventory adjustments. Since the adjustment to volumes results in a new weighted cost, the impact of the physical inventory adjustment to the FAC is prospective as the new weighted cost of inventory on hand is applied to inventory as it is used. The impact of the physical inventory adjustment is generally recorded through fuel expense within the next three months, due to normal inventory turn.

LG&E and KU Energy LLC Accounting Policy and Procedures

954 - Coal Inventory Valuation

Reports Generated and Recipients:

Corporate Fuels produces the following FWX reports for LG&E and KU on the third day of closing, and distributes them to individuals in Corporate Fuels, Regulatory Accounting and Reporting and the plants:

1. Fuel Receipts Summary
2. Fuel Consumption
3. Fuel Inventory Rollforward Summary

Corporate Fuels produces the following FWX report for LG&E and KU and distributes to individuals from State Regulation and Rates:

1. Analysis of Coal Purchased for Fuel Clause Backup

Regulatory Accounting and Reporting generates the following reports to be provided to State Regulation and Rates:

- Form A Filing Data (includes monthly fuel expenses and generation, purchase and sale statistics)
- Form B Filing Data (includes unit statistics)
- Fuel Inventory Schedules
- Analysis of Other Fuel Purchases

Additional Controls or Responsibility Provided by Other Procedures:

None

Regulatory Requirements:

- Kentucky Public Service Commission Fuel Adjustment Clause mechanism
- Virginia State Corporation Commission Levelized Fuel Factor mechanism

Reference:

- FASB Accounting Standards Codification ("ASC") 330 – *Inventory*
- Title 18, Part 101 of the Code of Federal Regulation, *Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject to the Provisions of the Federal Power Act*

LG&E and KU Energy LLC Accounting Policy and Procedures

954 - Coal Inventory Valuation

Corresponding PPL Policy No. and Name:

N/A

Key Contact:

Manager, Regulatory Accounting and Reporting

Administrative Responsibility:

Director, Accounting and Regulatory Reporting

Date Created: 6/21/05
Date Revised: 12/31/07, 7/8/10, 10/4/11

LG&E and KU Energy Accounting Policy and Procedure

959 - Escheatment

Policy: Relevant Company unclaimed property will be escheated to the proper governmental agencies, largely the Kentucky Department of Treasury under Kentucky Revised Statute ("KRS") Chapter 393.

Procedure: The escheat procedure is performed per the instructions below.

Scope: All unclaimed property that is required to be escheated for LG&E and KU Energy LLC ("LKE") and its subsidiaries, including Louisville Gas & Electric Company ("LG&E"), Kentucky Utilities Company ("KU"), LG&E and KU Services Company ("Servco"), LG&E and KU Capital LLC ("LKC") and Western Kentucky Energy Corp ("WKE").

Objective of Procedure: The objective of escheatment is to comply with state laws, including KRS 393, in the identification and remittance of unclaimed funds or property to the state.

General Requirements:

1) Approximately in June of each year, the Legal and Accounting departments review the states' unclaimed property guides (for Kentucky, Virginia and Tennessee) to become aware of any changes to the escheatment laws including changes in dormancy or remitting periods, forms, etc. and to resolve any questions about the upcoming filing or process. Any additional questions that occur during the filing and throughout the year are also coordinated with the Legal department.
2) The Unclaimed Property report filed with the Kentucky Department of Treasury includes unclaimed wages, dividends, customer account credit balances, and any type of outstanding check. Unclaimed property is required to be escheated as follows:
   - In Kentucky, items with no owner-initiated contact for three years.
   - In the Commonwealth of Virginia, customer deposit checks have a dormancy period of one year and all other unclaimed property has a dormancy period of five years.
   - In the State of Tennessee, wages have a dormancy period of one year, deposit checks have a dormancy period of two years, and all other unclaimed property has a dormancy period of five years.
3) Kentucky is an exchange state without a reciprocal agreement and, therefore, businesses located in the Commonwealth of Kentucky may file one unclaimed property report for all property owners, even those that reside in other states. (Shareholder-related property is handled separately. See #6 below). However, there are some states that do require separate filings. Unclaimed property for Indiana, Nevada, Arkansas, Alabama, New Jersey, Maryland, Michigan, North Dakota and Virginia should be reported directly to the appropriate state agency instead of the Commonwealth of Kentucky. If there are more than 10 Tennessee owner accounts or escheatable property in Tennessee that has a value of greater than $1,000, a separate escheatment report must also be filed with the State of Tennessee instead of with the Commonwealth of Kentucky.

959 - Escheatment

4) Attempts are made to locate the owners of the unclaimed property that is being held. Companies are required to send a notification letter to the owners of unclaimed property valued at over $100 for Kentucky, Virginia and Maryland and $50 for Tennessee, Michigan, Indiana, Nevada, Arkansas, Alabama, New Jersey, and North Dakota, between 60 and 120 days prior to when the reports are filed, . The Unclaimed Property report is filed in NAUPA II (National Association of Unclaimed Property Administrators) format using UPExchange, a web-based application that is used by the Kentucky Department of Treasury.

Detailed Procedures Performed:

***Oracle Transactions*:**

LG&E and KU

1) Through the normal course of business, and at a minimum of once per year, outstanding accounts payable checks, which are one year or older, are removed from the Companies' and bank's outstanding check records by the Corporate Accounting department for LG&E and KU. The Corporate Accounting department inputs the information from these outstanding checks into the UPExchange unclaimed property database and makes the appropriate accounting entries to move the amount of these checks into a liability account.
2) Additionally, LG&E and KU have chosen to escheat certain funds before the State-established dormancy period. These funds include all checks issued from Oracle as a result of special CCS runs on closed customer accounts. The checks must be at least six months old in order to early escheat any items in special runs for which checks were written.
   - Attempts are made to locate the owners of the unclaimed property that is being held. For reports due on November 1 (for all states except Michigan), an attempt to locate the owners between July 1 and September 1 is required.
   - The Michigan filing is due on July 1, so an attempt to locate the owners between March 1 and May 1 is required.
   - If the owner is located, a replacement check is issued and the UPExchange unclaimed property database is updated. If the owner is deceased and the estate files for the replacement, appropriate documentation is required from the estate before a replacement check is issued.

959 - Escheatment

WKE, Servco and LKC

1) Balances eligible for escheatment are identified by an accounting analyst in Corporate Accounting by reviewing the list of outstanding checks for accounts payable.
2) Once identified, balances eligible for escheatment are maintained and updated in an Excel spreadsheet by the accounting analyst, which is then used to produce the owner notification letters.
   - For reports due on November 1 (for all states except Michigan), an attempt to locate the owners between July 1 and September 1 is required.
   - The Michigan filing is due on July 1, so an attempt to locate the owners between March 1 and May 1 is required.
3) Checks remain outstanding in Oracle until ready to be escheated. However, the balance of the outstanding checks is transferred to a liability account on a monthly basis in preparation for escheatment. A Corporate Accounting analyst posts a journal entry that debits cash and credits account 242014 (escheated deposits). The checks are then cleared from Oracle.
4) If an owner requests a check to be reissued, Accounts Payable cancels the original check and then issues its replacement. The Excel spreadsheet is updated with the replacement date.

CCS Transactions:

1) Balances subject to escheatment in the LG&E and KU Customer Care Solution ("CCS") are identified annually via automated processes. These balances include customer credit receivables and customer deposits which have not been successfully refunded for those customers who have not had service with the utility for more than three years (one year for customer deposits and credit balances in the Commonwealth of Virginia). This automated process produces the notification letters sent to property owners and an Excel spreadsheet providing all data necessary for meeting the state's reporting requirement.
2) Additionally, LG&E and KU have chosen to escheat certain funds before the State-established dormancy period. These early escheated funds include all items less than $1 from CCS since the administrative cost of resolving them outweighs the benefit. The items could be due to several items, including customer overpayments, deposit interest refunds, energy efficiency refunds, tax-related refunds, or other special runs for customer refunds on closed accounts.
   - Attempts are made to locate the owners of the unclaimed property that is being held. For reports due on November 1 (for all states except Michigan), an attempt to locate the owners between July 1 and September 1 is required.
   - The Michigan filing is due on July 1, so an attempt to locate the owners between March 1 and May 1 is required.
   - If the owner of the CCS account is located, a check is issued and documented in the Excel spreadsheet produced by CCS. If the owner is deceased and the estate files for

the unclaimed property, appropriate documentation is required from the estate before a check is issued. At the appropriate time, transactions and the supporting accounting entries are generated in CCS to remove the credit balances and the customer deposits being escheated.

Payroll Transactions:

1) Balances eligible for escheatment are identified by an accounting analyst in Corporate Accounting by reviewing the list of outstanding Checks for the payroll accounts of all appropriate companies.
2) For LG&E and KU, any payroll checks eligible for escheatment are cleared from the Companies' and the bank's outstanding check records by the Corporate Accounting department. The Corporate Accounting department inputs the information from these outstanding checks into the UPExchange unclaimed property database and makes the appropriate accounting entries to move the amount of these checks into a liability account. The escheat process and the process for handling replacement checks are then identical to the checks processed through Oracle
3) For WKE, Servco and LKC, balances eligible for escheatment are maintained and updated in an Excel spreadsheet by the accounting analyst, which is then used to produce the owner notification letters.
   - For reports due on November 1 (for all states except Michigan), an attempt to locate the owners between July 1 and September 1 is required.
   - The Michigan filing is due on July 1, so an attempt to locate the owners between March 1 and May 1 is required.
4) For WKE, Servco and LKC, checks remain outstanding in PeopleSoft until ready to be escheated. However, the balance of the outstanding checks is transferred to a liability account on a monthly basis in preparation for escheatment. A Corporate Accounting analyst posts a journal entry that debits cash and credits account 242014 (escheated deposits). The checks are then cleared from PeopleSoft.
5) For WKE, Servco and LKC, if an owner requests a check to be reissued, Payroll cancels the original check and then issues its replacement. The Excel spreadsheet is updated with the replacement date.

Filing Process (All Companies):

- A disbursement request is submitted by Corporate Accounting for the amounts to be escheated and reports and funds are remitted to the appropriate state by November 1 (or July 1 for Michigan only)
- The detail for all checks or account balances regardless of the amount include all owner information available such as name, address, check number or account number and amount due to owner. Although the state allows a company to aggregate

checks/accounts for amounts less than $100, each unclaimed property, no matter the amount, is separately reported.

- The report is filed using NAUPA II(National Association of Unclaimed Property Administrators) format. If required to file by CD, the report information may be input via upload from Excel into UPExchange, a web based application, and is then saved to CD and forwarded with the filing. WKE and LKC, with 10 or fewer owner accounts, file by paper copy.

Reports Generated and Recipients:

1) Excel spreadsheet used in journal entry preparation. (LG&E, KU, WKE, Servco, LKC)

2) UPExchange unclaimed property database to monitor the escheatment balances (LG&E, KU)

3) CCS reports used in journal entry and filing preparation. (LG&E, KU)

4) UPExchange reports used in filing with the Kentucky Department of Treasury and with others states requiring separate unclaimed property filings

Additional Controls or Responsibility Provided by Other Procedures:

Bank statement reconciliations are performed each month that verify the outstanding check listing between the banks and the companies. Accounts Receivable CCS accounts are examined for credit balances.

Regulatory Requirements:
Kentucky Revised Statutes 393
Virginia Title 55, Section 55-210.1-30 of the Virginia Uniform Disposition of Unclaimed Property Act.
Tennessee Code Annotated, Section 66-29-101.ET SEQ Uniform Disposition of Unclaimed Personal Property Act
Indiana Code, Article 34 Lost or Unclaimed Personal Property
Michigan Uniform Unclaimed Property Act (Public Act 29 of 1995)

References:
Kentucky Department of Treasury Report Forms and Instructions (www.kytreasury.com)
Virginia's Annual Holder Report Forms and Instructions (http://www.trs.virginia.gov/)
Uniform Disposition of Unclaimed Property Act Reporting Forms and Instructions (www.treasury.state.tn.us/unclaim)
Indiana's Managing Unclaimed Property Guide
(www.indianaunclained.com/reporting)

LG&E and KU Energy Accounting Policy and Procedure

959 - Escheatment

Michigan Department of Treasury Manual for Reporting Unclaimed Property (http://www.michigan.gov/unclaimedproperty)

Corresponding PPL Policy No. and Name:

N/A

Key Contact:

Manager, Corporate Accounting

Administrative Responsibility:

Controller

Date Created: November 30, 2004
Dates Revised: March 17, 2011, August 10, 2011, February 26, 2013

LG&E and KU Energy LLC Accounting Policy and Procedures

960 - Discounting

Policy:

To ensure long-term assets and liabilities are discounted in accordance with FASB ASC 835, *Interest*, 310, *Receivables*, and 470, *Debt.*

Procedure:

Long-term assets and liabilities that meet the criteria of ASC 310, 470 and 835 must be reviewed to determine the propriety of discounting the asset or liability to present value. Discounts will be calculated using the credit-adjusted risk-free interest rate and record the discounted value of the asset or liability in the current period. An additional adjustment will be made at the end of each reporting period to adjust the asset or liability for the interest expense incurred for the passage of time.

Scope:

The policy applies to any long-term receivable or payable of LG&E and KU Energy LLC and its subsidiaries ("LKE" or the "Company") which represents contractual rights to receive money or contractual obligations to pay money on fixed or determinable dates covered by ASC 310, 470 and 835. These ASCs do not apply to capital leases or deferred tax items.

Objective of Procedure:

The procedure will ensure that assets and liabilities are reported at their current fair value.

General Requirements:

Detailed Procedures Performed:

Long-term assets or liabilities that meet the criteria of ASC 310, 470 or 835 must be discounted to present value, if significant. The credit-adjusted risk-free interest rate obtained from the Treasurer is used to calculate the discount and, if the discount equals or exceeds $25,000, then it is recorded. At the time the discount is established, an assessment is performed and documented to determine the amortization of the discount. If a straight-line amortization approximates the effective interest rate method, the discount is amortized using the straight-line method.

As an example, if the Company has a liability to pay a retiree supplemental retirement payments of $1,000 per month for 10 years (a total of $120,000) and the discounted liability is $90,000, then a debit of $30,000 would be made to retirement expense and a credit to retirement liability. The calculation is reviewed at the balance sheet date and interest expense is amortized by debiting interest expense and crediting the liability.

LG&E and KU Energy LLC Accounting Policy and Procedures

960 - Discounting

Reports Generated and Recipients:

None

Additional Controls or Responsibility Provided by Other Procedures:

250 - Balance Sheet Account Reconciliation policy

Regulatory Requirements:

None

Reference:

- FASB ASC 835, *Interest*
- FASB ASC 310, *Receivables*
- FASB ASC 470, *Debt*

Corresponding PPL Policy No. and Name:

N/A

Key Contact:

Manager, Financial Accounting & Analysis

Administrative Responsibility:

Director, Accounting & Regulatory Reporting

Date Created: 7/1/09
Dates Revised: 3/31/11; 9/23/11

LG&E and KU Energy LLC Accounting Policy and Procedures

961 – Cash Surrender Value of Key Man Life Insurance

Policy: The cash surrender value of the key man life insurance will be updated monthly on Kentucky Utilities Company's ("KU's") books.

Procedure: To calculate and record the cash surrender value of the key man life insurance policies in accordance with values provided by the insurer.

Scope: KU's key man life insurance policy on former and/or current employees.

Objective of Procedure: To ensure the accurate presentation of the cash surrender value of the life insurance policies on the accounting records of KU.

General Requirements:

Detailed Procedures Performed:

1. Kentucky Utilities obtains from MetLife (previously General American Life Insurance Company) an annual valuation summary, which provides the current statistics of the policies. Throughout the year the values are updated, as needed, and adjustments are made to reflect any updates.

2. Notification of an insured's death is communicated to the Financial Accounting & Analysis department and the Treasury department by the Human Resources department; notification of a repayment of loans is communicated to the Financial Accounting & Analysis department by the Treasury department. The Treasury department also notifies MetLife of an insured's death. The listing of individuals covered is confirmed by Treasury on an annual basis with the Human Resources department. In the event of the death of anyone covered under the policy, or repayment of loans, updated statistics are requested from MetLife.

3. KU can either pay the premiums or borrow against the policy value for the payment of the premium.

    a. If the payment of the premiums is made in cash by KU directly, the following monthly journal entries are prepared.

        To record the pre-payment of the premium:
        Debit: Account 165001 (Prepaid Insurance)
        Credit: Account 131092 (Cash-BOA Funding)

        To record monthly amortization of prepaid life insurance premiums:
        Debit: Account 426201 (Life Insurance)
        Credit: Account 165001 (Prepaid Insurance)

961 – Cash Surrender Value of Key Man Life Insurance

To record monthly amortization of the estimated change in policy value:
Debit: Account 186035 (Key Man Life Insurance)
Credit: Account 426201 (Life Insurance)

b. When paying the cost of the premiums out of the cash surrender value of the policies, a monthly entry is prepared to recognize the decrease in the cash surrender value of the policies and to amortize the premium expense. The premiums are deducted from the CSV balance in lieu of the company making cash payment for the annual premiums.

To record payment of premiums from the cash surrender value monthly:
Debit: Account 426201 (Life Insurance)
Credit: Account 186035 (Key Man Life Insurance)

To record monthly amortization of the estimated change in policy value:
Debit: Account 186035 (Key Man Life Insurance)
Credit: Account 426201 (Life Insurance)

4. In the event of the death of anyone covered under the policy, Kentucky Utilities receives a check from MetLife. Typically, the payout upon death is more than the cash surrender value and a gain is recorded to 421003 (KM Life Ins-Cash Surrender Value).

To record receipt of the death benefit proceeds:
Debit: Account 131092 (Cash-BoA Funding)
Credit: Account 186035 (Key Man Life Insurance)

To record receipt of the refunds for prepayment of premiums:
Debit: Account 131092 (Cash-BoA Funding)
Credit: Account 426201 (Life Insurance)

To record true-up of actual asset value versus estimated asset value:
Debit: Account 131092 (Cash-BoA Funding)
Credit: Account 421003 (Key Man Life Insurance - CSV)

Reports Generated and Recipients:

- Annual valuation summary from MetLife to Financial Accounting & Analysis

Additional Controls or Responsibility Provided by Other Procedures:

250 - Balance Sheet Account Reconciliation policy

LG&E and KU Energy LLC Accounting Policy and Procedures

961 – Cash Surrender Value of Key Man Life Insurance

Regulatory Requirements:
N/A

Reference:
N/A

Corresponding PPL Policy No. and Name:
N/A

Key Contact:
Manager, Financial Accounting & Analysis

Administrative Responsibility:
Director, Accounting and Regulatory Reporting

Date created: 4/29/05
Dates revised: 9/09/08
10/4/11

LG&E and KU Energy LLC Accounting Policy and Procedures

962 - Compliance with GAAP and Regulations

Policy: LG& E and KU Energy, LLC ("LKE" or the "Company") and subsidiaries' books and records shall be maintained in compliance with U.S. Generally Accepted Accounting Principles ("GAAP"), Federal Energy Regulatory Commission ("FERC") regulations, Kentucky Public Service Commission ("KPSC") regulations and Virginia State Corporation Commission ("VSCC") applied on a consistent basis.

Procedure: The accounting procedures are performed per the detailed instructions below.

Scope: All books and records of the Company.

Objective of Procedure: Maintain compliance with GAAP, FERC, KPSC and VSCC regulations regarding all accounting issues applied on a consistent basis.

General Requirements:

Detailed Procedures Performed:

Compliance with GAAP, FERC, KPSC and VSCC regulations is ensured by the following procedures:

- **Review of available information.** The table below presents various regulations related to accounting requirements, the department or group within the Company responsible for monitoring and communicating additions/changes to regulations, and sources for this information. The "Responsible Party" should, at a minimum, monitor sources of information on a monthly basis and provide appropriate accounting groups with any updates to regulations/requirements in a timely manner.

Regulation	Responsible Party	Sources of Information
GAAP	All Accounting Analysts and Managers	FASB (www.fasb.org) AICPA (www.aicpa.org) E&Y GAAIT (https://content.clientportal.ey.com/wps/myportal/content/Home)) Accounting Research Manager (www.accountingresearchmanager.com)
FERC Rules	Regulatory Affairs Dept. and Regulatory Accounting	Federal Energy Regulatory Commission (www.ferc.gov)

LG&E and KU Energy LLC Accounting Policy and Procedures

962 - Compliance with GAAP and Regulations

	& Reporting Dept.	
KPSC Rules	State Regulation & Rates Dept. and Regulatory Accounting & Reporting Dept.	Kentucky Public Service Commission website (www.psc.ky.gov)
VSCC Rules	State Regulation & Rates Dept. and Regulatory Accounting & Reporting Dept.	Virginia State Corporation Commission website (www.scc.virginia.gov)

- **Communication of new regulations.** The accounting departments share research on technical issues through a shared network directory (acctshare on 'fs2') and through specific communications, as appropriate.

- **Guidance from legal counsel.** Internal and external legal counsel provide guidance on issues as they arise through changes in laws/regulations, accounting standards, litigation, rate cases, etc.

- **Auditors.** Once pronouncements/regulations are identified, guidance may be sought from internal and/or external auditors regarding their interpretation or application.

- **Ernst &Young automated disclosure checklist.** Ernst & Young maintains an automated disclosure checklist which is updated continuously by Ernst & Young for changes in GAAP and other disclosure requirements. See accounting policy and procedure *359 – Financial Statement Disclosures and Filing Requirements* regarding use of the checklist.

- **Ernst & Young review and responses list.** For every LKE, LG&E and KU annual report Ernst & Young will submit a list of questions, comments, proposed changes, etc. to the document being filed. Before the document can be filed every item on the list must be

962 - Compliance with GAAP and Regulations

resolved to both the Company's and Ernst & Young's satisfaction. Comments that are resolved to both Ernst & Young's and management's satisfaction are not maintained as part of the support for the issued financial statements. . The comments are often based on current or future GAAP, various regulations, pending rulings, etc.

- **Training.** Employees involved extensively in financial reporting are encouraged to attend technical accounting training. All accounting analysts and managers are reviewed on maintaining their technical knowledge, as keeping current with and communicating new GAAP and other accounting developments is part of their job description and performance evaluation, including a minimum required amount of training on technical competency. In addition, outside auditors provide a year-end update of and participate in regular dialogue regarding changes in accounting rules or regulations. Training is documented for each employee through the annual Performance Excellence Process (PEP) and in PeopleSoft.

Reports Generated and Recipients:

Ernst &Young disclosure checklists are completed for all GAAP filings. They are maintained in the Financial Reporting department with the supporting papers for each document being filed.

All Ernst &Young review and issues lists created during the various audits/reviews are received by and maintained in the Financial Reporting department with the supporting papers for each document being filed.

Additional Controls or Responsibility Provided by Other Procedures:

Senior Corporate Attorney responsible for reporting matters maintains communication with the Manager, Financial Reporting and the Manager, Regulatory Accounting and Reporting to ensure appropriate compliance with SEC and FERC regulations as well as timely filing of documents.

The Director, State Regulation and Rates, responsible for both KPSC and VSCC matters, maintains communication with the Manager, Regulatory Accounting and Reporting to ensure appropriate compliance with Kentucky and Virginia regulations as well as timely filing of documents with the KPSC and VSCC. Personnel from the Regulatory Accounting and Reporting department also review KPSC and VSCC websites to keep up on current issues in those areas.

Regulatory Requirements:

<u>GAAP:</u>

962 - Compliance with GAAP and Regulations

FASB Accounting Standards Codification is the single source of authoritative nongovernmental GAAP

FERC:

Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1 and 141.400

KPSC:

KPSC statutes and regulations

VSCC:

VSCC rules of practice and procedures

SEC

SEC Requirements, rules, regulations and interpretive guidance

Reference:

Federal Energy Regulatory Commission (www.ferc.gov)
Code of Federal Regulations (www.gpoaccess.gov/cfr/index.html)
Ernst & Young GAAIT (https://content.clientportal.ey.com/wps/myportal/content/Home)
Accounting Research Manager (www.accountingresearchmanager.com)
KPSC statutes and regulations (www.psc.ky.gov)
VSCC rules of practice and procedures (www.scc.virginia.gov)
Ernst & Young Automated Disclosure Checklist
AICPA (www.aicpa.org)
Kentucky Society of Certified Public Accountants (KSCPA) (www.kycpa.org)
Financial Accounting Standards Board (www.fasb.org)
Controller Group website (http://intranet/BusAreas/Finance/ControllerGrp/Pages/default.aspx)

Corresponding PPL Policy No. and Name:

N/A

Key Contacts:

Manager, Financial Reporting

LG&E and KU Energy LLC Accounting Policy and Procedures

962 - Compliance with GAAP and Regulations

Administrative Responsibility:

Controller

Date created: 6/22/05
Dates revised: 1/9/08, 3/31/11, 6/23/11; 8/3/11

LG&E and KU Energy LLC Accounting Policy and Procedures

963 - Certain Investments in Debt and Equity Securities

Policy: All investments in debt and equity securities of LG&E and KU Energy LLC (LKE) and subsidiaries are accounted for in compliance with U.S. GAAP, Federal Energy Regulatory Commission (FERC) General Instructions, Kentucky Public Service Commission (KPSC) Orders and Virginia State Corporation Commission (VSCC) Regulations, applied on a consistent basis.

Procedure: The accounting procedures are performed per the detailed instructions listed in this document.

Scope: Certain investments in equity securities that have readily determinable fair values and for all investments in debt securities of LKE and subsidiaries. This policy applies to LKE's 20% equity investment in Electric Energy, Inc. (EEI) and reacquired bonds held for resale, as well as other investments that may be acquired in the future.

Objective of Procedure: To establish a consistent method of accounting and reporting for debt and equity securities in compliance with U.S. GAAP, FERC, KPSC and VSCC requirements.

General Requirements:

Any changes in debt security investments or reacquired bonds of LKE and subsidiaries must be communicated in writing from Treasury to accounting personnel. Communications should include supporting documents and schedules, when applicable. The Treasurer and the Manager, Cash Management are responsible for debt security investments.

Any changes in equity securities, including the investment in EEI, must be communicated in writing to Financial Accounting & Analysis, Treasury and Cash Management. Communications should include supporting documents and schedules, when applicable. The Controller, the Director, Accounting & Regulatory Reporting and the Manager, Financial Accounting & Analysis are responsible for equity security investments.

Personnel use appropriate written communication to prepare monthly journal entries and financial disclosures as required by U.S. GAAP, FERC General Instructions, KPSC Orders and VSCC Regulations for all debt and equity investments.

Definitions

Fair Value – As stated in ASC 820-10, "*Fair Value Measurements and Disclosures*" (ASC 820-10-35-2), "fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date." ASC 820-10 introduces and requires documentation of fair value measurement concepts including: a) exit price (entry, transaction or settlement price does not necessarily equate to fair value), b) highest and best use, c) principal or most advantageous market and d) non-performance risk (e.g. credit risk) for an entity's own liabilities. In addition, ASC 820-10 expands the fair value

963 - Certain Investments in Debt and Equity Securities

disclosure requirements of other accounting pronouncements. When measuring fair value, these concepts, as well as the disclosures, should be considered and documented.

Security **-** A share, participation, or other interest in property or in an enterprise of the issuer or an obligation of the issuer that (a) either is represented by an instrument issued in bearer or registered form or, if not represented by an instrument, is registered in books maintained to record transfers by or on behalf of the issuer, (b) is of a type commonly dealt in on securities exchanges or markets or when represented by an instrument, is commonly recognized in any area in which it is issued or dealt in as a medium for investments, and (c) either is one of a class or series or by its terms is divisible into a class or series of shares, participations, interests, or obligations.

Debt Security **-** Any security representing a creditor relationship with an enterprise. It includes (a) preferred stock that by its terms either must be redeemed by the issuing enterprise or is redeemable at the option of the investor and (b) a collateralized mortgage obligation (or other instrument) that is issued in equity form but is required to be accounted for as a nonequity instrument regardless of how that instrument is classified (that is, whether equity or debt) in the issuer's statement of financial position. Also, the definition includes U.S. treasury securities, U.S. government agency securities, municipal securities, corporate bonds, convertible debt, commercial paper, all securitized debt instruments and interest-only and principal only strips. However, it excludes option contracts, financial futures contracts, forward contracts and lease contracts.

Equity Security **-** Any security representing an ownership interest in an enterprise (for example, common, preferred or other capital stock) or the right to acquire (for example, warrants, rights and call options) or dispose of (for example, put options) an ownership interest in an enterprise at fixed or determinable prices. The term does not include convertible debt or preferred stock that by its terms either must be redeemed by the issuing enterprise or is redeemable at the option of the investor.

Holding gain or loss **-** Net change in fair value of a security exclusive of dividend or interest income recognized but not yet received and exclusive of any write-downs for other-than-temporary impairment.

Held-to-Maturity Securities **-** Debt securities that the enterprise has the positive intent and ability to hold to maturity.

Trading Securities **-** Debt and equity securities that are bought and held principally for the purpose of selling them in the near term. Trading generally reflects active and frequent buying, selling and trading securities and is generally used with the objective of generating profits on short term differences in price.

963 - Certain Investments in Debt and Equity Securities

Available-for-Sale Securities **-** Debt and equity securities not classified as either held-to-maturity securities or trading securities.

Practicable – An estimate of fair value can be made without incurring excessive costs.

Credit loss – when the present value of cash flows expected to be collected for a security is less than the amortized cost basis of the security and the entire amortized cost basis of the security will not be recovered.

Responsible Officer – throughout this policy the Treasurer is the responsible officer for debt security investments and the Controller is the responsible officer for equity securities.

Responsible Manager – throughout this policy the Manager, Cash Management is the responsible manager for debt security investments and the Manager, Financial Accounting & Analysis is the responsible manager for equity securities.

Accounting Practice:

The accounting principles for certain investments in debt and equity securities are promulgated by ASC 320-10, "*Accounting for Certain Investments in Debt and Equity Securities*"

Classification

At acquisition, LKE will classify debt and equity securities into one of four categories: held-to-maturity, available-for-sale, trading, or cash equivalents. At each reporting date, the appropriateness of the classification will be reassessed.

- Investments in debt securities classified as held-to-maturity will be recorded at amortized cost.
- Investments in debt securities that are not classified as held-to-maturity and equity securities will be recorded at fair value.
- Realized gains and losses for securities are reported in earnings. The specific identification method will be utilized to calculate realized gains and losses.
- Unrealized holding gains and losses for trading securities will be recorded in earnings.
- Unrealized holding gains and losses on available-for-sale securities will be excluded from earnings and reported in other comprehensive income.

Impairment

- An investment is impaired if the fair value of the investment is less than its cost. At each reporting date, LKE will assess whether an impaired investment is temporarily impaired or other-than-temporarily impaired.

963 - Certain Investments in Debt and Equity Securities

Indicators to consider when evaluating whether a security is other-than-temporarily impaired include:

1) A significant deterioration in the earnings performance, credit rating, asset quality, or business prospects of the investee;
2) A significant adverse change in the regulatory, economic, or technological environment of the investee;
3) A significant adverse change in the general market condition of either the geographic area or the industry in which the investee operates;
4) A bona fide offer to purchase (whether solicited or unsolicited), an offer by the investee to sell, or a completed auction process for the same or similar security for an amount less than the cost of the investment;
5) Factors that raise significant concerns about the investee's ability to continue as a going concern, such as negative cash flows from operations, working capital deficiencies, or noncompliance with statutory capital requirements or debt covenants;
6) The intent and ability to hold an investment for a period of time sufficient to allow for any anticipated recovery in value.

* See ASC 320-10-35-33 for detailed guidance on evaluating whether a security is other-than-temporarily impaired.

- For individual securities classified as either available-for-sale or held-to-maturity, LKE will determine whether a decline in fair value below the amortized cost basis is other than temporary (See Section V-Procedures below for detailed steps). If a decline in fair value is determined to be other-than-temporary, the cost basis of the individual security will be written down to fair value (the new cost basis). The write-down will be accounted for in earnings as a realized loss. The new cost basis will not be adjusted for subsequent recoveries in fair value.

LKE has established certain criteria for determining impaired securities. Although the criteria outlined below should be utilized to evaluate securities for other-than-temporary impairment, there may be specific instances where there are significant indicators, as outlined above, which would indicate that a security has been other-than-temporarily impaired. In these instances, the other indicators should be evaluated to determine if the security is other-than-temporarily impaired. If it is determined that the security is other-than-temporarily impaired, then the security should be written down to its fair value even though it does not meet the criteria outlined below.

- *Debt Securities:*
  - Fair value of the investment is less than its cost, and
  - Issuer is in bankruptcy, or
  - Security is downgraded from investment grade to non-investment grade.

963 - Certain Investments in Debt and Equity Securities

- *Equity Securities:*

Direct Investments

- Fair value is less than cost basis for 12 consecutive months, and
- The loss is greater than or equal to 25% of the cost basis.
- ASC 320-10-65-1 addresses other-than-temporary impairment (OTTI) for debt securities and requires that an OTTI on a debt security be recognized in full in earnings if an entity has either (a) the intent to sell a debt security or (b) it more likely than not will be required to sell a debt security before recovery of its amortized cost basis. With the change in guidance to "intends to sell" & "more likely than not will be required to sell" it is now possible to conclude that impairments for debt securities are temporary.

- Subsequent increases or decreases (if not an other-than-temporary impairment), in the fair value of available-for-sale securities will be included in other comprehensive income/loss.

Transfer of securities between categories

Transfer of securities between categories of investments will be accounted for at fair value. At the date of the transfer, the security's unrealized gain or loss will be accounted for as follows:

- *Security transferred from trading category* - the unrealized holding gain or loss was already recognized in earnings and will not be reversed.
- *Security transferred into trading category* - the unrealized holding gain or loss will be recognized in earnings immediately.
- *For a debt security transferred into the available-for-sale category from the held-to-maturity category* - unrealized holding gain or loss will be reported in other comprehensive income
- *For a debt security, transferred into the held-to-maturity category from the available-for-sale category* - the unrealized holding gain or loss will continue to be reported in a separate component of shareholders' equity but will be amortized over the remaining life of the security as an adjustment of yield in a manner consistent with the amortization of any premium or discount.

Reporting requirements

- Where a classified statement of financial position is presented, individual held-to-maturity securities, available-for-sale securities, and trading securities must be reported as either current or noncurrent in accordance with ASC 210-10-45,

963 - Certain Investments in Debt and Equity Securities

"*Classification of Current assets"* and FASB ASC 230-10, "*Statement of Cash Flows*".

- Held-to-maturity debt securities should be classified based on the individual maturity date (or call date if exercise of the call within the next operating period or fiscal year is probable).
- Trading or available-for-sale securities should be classified based on maturities (for debt securities) and management's reasonable expectation with regard to those securities (expectations of sales and redemptions). If management expects to convert securities to cash during the normal operating cycle (within a year), then the securities should be classified as current assets. Those securities that are not expected to be realized in cash within one year should be classified as non-current.
- Highly liquid investments purchased with original maturities of three months or less should be classified as cash equivalents.

♦ Cash flows from purchases, sales, and maturities of:
- Available-for-sale securities and held-to-maturity securities will be classified as cash flows from investing activities and reported gross for each security classification in the statement of cash flows
- Trading securities will be classified in the statement of cash flows in accordance with the securities nature and purpose.

♦ By major security type as of each date for which a statement of financial position is presented:
- For available-for-sale securities
  - the aggregate fair value,
  - the total gains for securities with net gains in accumulated other comprehensive income, and
  - the total losses for securities with net losses in accumulated other comprehensive income
- For held-to-maturity securities
  - the aggregate fair value,
  - gross unrecognized holding gains,
  - gross unrecognized holding losses,
  - the net carrying amount, and
  - the gross gains and losses in accumulated other comprehensive income for any derivatives that hedged the forecasted acquisition of the held-to-maturity securities

♦ For investments in debt securities classified as available-for-sale and separately for securities classified as held to maturity, information about the contractual maturities of those securities as of the date of the most recent statement of financial position presented will be disclosed.

♦ For each period for which the results of operations are presented
- For available-for-sale securities

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- The proceeds from sales and the gross realized gains and gross realized losses that have been included in earnings as a result of those sales
- The basis on which the cost of a security sold or the amount reclassified out of accumulated other comprehensive income into earnings was determined (e.g., specific identification, average cost, or other method used)
- The amount of the net unrealized holding gain or loss for the period that has been included in accumulated other comprehensive income and the amount of gains and losses reclassified out of accumulated other comprehensive income into earnings for the period

➢ The portion of trading gains and losses for the period that relates to trading securities still held at the reporting date

➢ The gross gains and gross losses included in earnings from transfers of securities from the available-for-sale category into the trading category

➢ For any sales of or transfers from securities classified as held-to-maturity the following information will be disclosed in the notes to financial statements for each period for which the results of operations are presented:
- The amount of the sold or transferred security
- the net carrying and the net gain or loss in accumulated other comprehensive income for any derivative that hedged the forecasted acquisition of the held-to-maturity security
- the related realized or unrealized gain or loss
- the circumstances leading to the decision to sell or transfer the security

♦ For fair value measurements related to trading and available for sale securities, the disclosures provided in ASC 820-10-50-1 are required in each interim and annual reporting period.

♦ If a held-to-maturity security is other than temporarily impaired, the disclosures (as a result of writing the security down to fair value) provided by ASC 820-10-50-2 are required in the applicable reporting period(s).

Impaired Investments

♦ For all investments in an unrealized loss position for which other-than-temporary impairments have not been recognized, the following should be disclosed in the annual financial statements:

➢ As of each date for which a statement of financial position is presented, the following quantitative information will be disclosed; aggregated by major security type and segregated between those investments that have been in a continuous unrealized loss position for less than 12 months and those that have been in a continuous unrealized loss position for 12 months or longer:
- The aggregate amount of unrealized losses (that is, the amount by which cost or amortized cost exceeds fair value), and
- The aggregate related fair value of investments with unrealized losses

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- As of the date of the most recent statement of financial position, additional information sufficient to allow financial statement users to understand the quantitative disclosures and the information that the investor considered (both positive and negative) in reaching the conclusion that the impairment is not other than temporary. This disclosure could include:
  - Nature of the investment
  - Cause(s) of the impairment
  - Number of investment positions that are in an unrealized loss position
  - Severity and duration of the impairment
- Other evidence considered by the investor in reaching its conclusions (e.g. industry analyst reports, sector credit ratings, volatility of the securities fair value). Additional disclosures are required when credit losses exist. Refer to ASC 320-10-50-8.

Procedures*:*

- Upon the acquisition of a security, the responsible Accounting organization must determine appropriate classification of security and record the security in the financial statements based on that classification in accordance with the above policy. Original evaluation and conclusions reached must be evidenced in writing.
- The Responsible Officer should review classification determinations by accounting organizations in a timely manner.
- At least quarterly, the responsible accounting organization should review security classification to determine whether that classification is still appropriate. Changes in security classifications must be documented in writing and reviewed and approved by the Responsible Officer.
- Quarterly, for available-for-sale and held-to-maturity securities, the responsible Accounting Department must perform an impairment analysis. The steps outlined below are to be followed in connection with that analysis. Impairment analysis must be documented and evidenced in writing.

  - ***Step 1: Determine Whether an Investment is Impaired***

    ✓ If the fair value of a security is less than its cost, proceed to Step 2

    Step 2: Evaluate Whether an Impairment Is Other Than Temporary

    ✓ The value of an investment may decline for various reasons. LKE must take into consideration several factors to evaluate the realizable value of its investment (See Accounting Practice, section on Impairment, for a list of factors).

    ✓ Subsequent to evaluating the factors, LKE must make an evidenced- based judgment about a recovery of fair value up to (or beyond) the cost of the

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investment. Therefore, an investment meeting the following criteria is considered other-than-temporarily impaired.

- *Debt Securities:*
  - Fair value of the investment is less than its cost, and
  - Issuer is in bankruptcy, or
  - Security is downgraded from investment grade to non-investment grade.

- *Equity Securities:*

  Direct Investments
  - Fair value is less than cost basis for 12 consecutive months, and
  - The loss is greater than 25% of the cost basis.
  - Debt securities where a credit loss exists are considered other-than-temporarily impaired regardless of whether there is intent to sell.

If impairment is deemed other than temporary, proceed to Step 3.

- ***Step 3: If the Impairment is Other Than Temporary, Recognize an Impairment Loss Equal to the Difference between the Investment's Cost and Its Fair Value***

  ✓ If it is determined in Step 2 that the impairment is other than temporary, then an impairment loss should be recognized in earnings equal to the difference between the investment's cost and its fair value at the balance sheet date of the reporting period for which the assessment is made.

- Responsible Officer or Responsible Manager should review and approve impairment analysis before each quarter's close.
- Upon identification of security impairment, Responsible Manager must notify the Controller and the Director of Utility Accounting and Reporting of such impairment.
- Responsible accounting organization must submit required disclosure information, as outlined above, to Financial Reporting before each quarter's close.

Investments:

EEI Investment:

Kentucky Utilities (KU) owns 20% of EEI as an equity investment. As part of the acquisition of E.ON U.S. by PPL in November 2010, a valuation of EEI's investment was performed. A purchase accounting adjustment (PAA) was made to increase the

963 - Certain Investments in Debt and Equity Securities

investment in EEI to record it at fair market value. This PAA will be amortized over 20 years which is equivalent to the useful life remaining for EEI's long-term assets.

OVEC Investment:

LG&E and KU and ten other electric utilities are owners of OVEC, which is located in Piketon, Ohio. OVEC owns and operates two coal-fired power plants, Kyger Creek Station in Ohio and Clifty Creek Station in Indiana with combined nameplate generating capacities of 2,390 Mw. OVEC's power is currently supplied to LG&E and KU and 12 other companies affiliated with the various owners. Pursuant to current contractual agreements, LG&E and KU own 8.13% of OVEC's common stock and are contractually entitled to 8.13% of OVEC's output, which is the primary value of the investment to LG&E and KU. Based on nameplate generating capacity, this would be approximately 194 Mw.

LG&E and KU are not the primary beneficiaries of OVEC; therefore, it is not consolidated into their financial statements and is accounted for under the cost method of accounting. The direct exposure to loss as a result of their involvement with OVEC is generally limited to the value of their investment; however, LG&E and KU may be conditionally responsible for a pro-rata share of certain OVEC obligations.

Reacquired Bonds (not retired or canceled):

When bonds are reacquired, they are purchased from the remarketing agent and may be held by LKE to be reissued in the future. The face value of the bonds should be recorded to account 222XXX as a debit balance. For FERC reporting, these amounts are netted in the total debt outstanding. For GAAP reporting, per ASC 320-10 "Accounting for Certain Investments in Debt and Equity Securities" the reacquired bonds will be reported gross as an investment in debt security available-for-sale and the liability will be shown as current debt outstanding.

Reports Generated and Recipients:

None

Additional Controls or Responsibility Provided by Other Procedures:

250 – Balance Sheet Accounts Reconciliation policy
251 - Journal Entries policy

LG&E and KU Energy LLC Accounting Policy and Procedures

963 - Certain Investments in Debt and Equity Securities

Reference:
Federal Energy Regulatory Commission (www.ferc.gov)
Code of Federal Regulations (www.gpoaccess.gov/cfr/index.html)
KPSC statutes and regulations (www.psc.ky.gov)
VASCC rules of practice and procedures (www.scc.virginia.gov)
Financial Accounting Standards Board Accounting Standards Codification (FASB ASC) (www.asc.fasb.org)

Corresponding PPL Policy No. and Name:
900 – Accounting and Reporting for Certain Investments in Debt and Equity Securities

Key Contacts:
Manager, Cash Management

Administrative Responsibility:
Treasurer

Date created: 3/28/11
Date revised: 6/24/11, 9/20/11

LG&E and KU Energy LLC Accounting Policy and Procedures

964 - Debt and Interest Risk Management

Policy: All debt and related financial instruments of LG&E and KU Energy LLC (LKE) and subsidiaries are accounted for in compliance with U.S. GAAP, Federal Energy Regulatory Commission (FERC) General Instructions, Kentucky Public Service Commission (KPSC) Orders and Virginia State Corporation Commission (VSCC) Regulations, applied on a consistent basis.

Procedure: The accounting procedures are performed per the detailed instructions below.

Scope: All debt and related financial instruments of LKE and subsidiaries.

Objective of Procedure: To establish a consistent method of accounting and reporting debt and related financial instruments in compliance with U.S. GAAP, FERC, KPSC and VSCC requirements.

General Requirements:

Detailed Procedures Performed:

Any changes in debt and/or related financial instruments of LKE and subsidiaries must be communicated in writing from Treasury to accounting personnel in Treasury. Communications should include supporting documents and schedules, when applicable. Such changes include (but are not limited to):

- new debt issuances
- retirement or refinancing of debt
- money pool transactions
- changes in interest rates and/or terms of existing debt
- issuance or termination of swaps
- changes in interest rates and/or terms of existing swaps
- lines and/or letters of credit
- debt covenants
- debt packages
- guarantees

Accounting personnel in Cash Management use written communication from Treasury to prepare monthly journal entries and financial disclosures, as required by U.S. GAAP, FERC General Instructions, KPSC Orders and VSCC Regulations for all debt and related financial instruments.

<u>New Utility Bond Issue:</u>

Treasury informs Cash Management and Financial Reporting, in writing, of new utility bond financings. Each group reviews the Chart of Accounts (COA) listing, located on the Controller Group intranet page, to determine available account numbers and request new account numbers,

964 - Debt and Interest Risk Management

as needed, via a GLAFF Change Request Form (see accounting policy and procedure *550 - Chart of Accounts and GLAFF Updates*. The following accounts are required for each new utility bond (if applicable): Bonds (221XXX), Unamortized Debt Expense (181XXX), Debt Premium (225XXX), Debt Discount (226XXX), Amortization of Debt Discount/Expense (428XXX), Amortization of Debt Premium (429XXX), Interest on Long-Term Debt (427XXX) and Interest Accrued (237XXX).

In order to process interest payments through Oracle Accounts Payable for bonds, a new task is set up by Financial Analysis personnel under project number IA23700 for KU and project number 112969 for LG&E, and other companies, if applicable. Financial Analysis communicates the task number to Treasury to use on the disbursement request for payment of interest due on the bonds.

For all LKE companies, deferred debit account 186004, Financing Expense, is used to account for the expenses associated with any bond issue. For LKE subsidiaries, debt issuance costs are expensed only if they are immaterial.

Treasury sends final information to Cash Management, the Controller, Corporate Accounting and Financial Reporting, once the bond closing occurs (i.e. principal amount of the bonds issued, initial interest rate on the bonds, date of the first interest rate reset and the destination of the bond proceeds). Activity in account 186004 is reviewed by accounting personnel in Cash Management on a monthly basis and paid expenses relating to newly issued bonds are transferred from account 186004 to the appropriate account for amortization (account 181XXX). The expense side of the monthly amortization is debited to account 428XXX and amortized by the straight-line basis over the life of the new bonds. The amortization schedules are adjusted each time expenses are transferred.

Debt discounts and premiums on bonds are amortized using the straight-line method of accounting over the life of the new bonds, as long as the results would not be materially different from the effective interest method. During the initial accounting setup for the bonds, a comparison of the effective interest method to the straight-line method is prepared to determine whether the financial impact between the two methods is material.

Cash Management Accounting records the new bond issue using a non-standard journal entry. The new bonds are added to the monthly calculation of interest expense on bonds and recorded via the standard monthly journal entry for interest accrual.

<u>New Credit Facility:</u>

Treasury informs Cash Management, the Controller, Corporate Accounting and Financial Reporting in writing, of new Credit Facilities, including the principal amount, interest rate, maturity date and destination of the loan proceeds. In most cases, proceeds from the new loan are

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accounted for as a receipt of corporate cash and recorded as a non-standard journal entry by Cash Management. These facilities are drawn on as needed.

The following accounts are required for each new Credit Facility: Unamortized Debt Expense (181XXX), Notes Payable (231XXX), Interest Accrued (237XXX), Interest on Long-Term Debt (427XXX) and Amortization of Debt Expense (428XXX). Accounts 427 and 428 are both recorded as interest expense in the Company's financial statements.

Retirement of Bonds

An Oracle task is provided by Financial Analysis to Treasury for use on the disbursement request which will debit the appropriate bond payable account for the bond being retired (See below for retirement of bonds that result from a bond refinancing).

In accordance with FERC General Instructions, regarding the early retirement of bonds, any remaining unamortized debt expense (account 181XXX) and the call premium on LG&E or KU bonds is transferred to a new account, Unamortized Loss on Reacquired Debt (account 189XXX). The expense continues to be amortized as a loss on reacquisition over the life of the retired bonds. LKE is not subject to the FERC General Instruction and writes off any remaining unamortized debt expense upon the retirement of debt.

Once all entries have been entered to retire the bonds, a GLAFF Change Request Form is completed to close all accounts associated with the retired bonds.

Reacquired Bonds that are not retired or canceled:

When bonds are reacquired, they are purchased from bondholders and held by LKE, possibly to be reissued in the future. The face value of the bonds should be recorded to account 222XXX as a debit balance. For FERC reporting, these amounts are netted against the total debt outstanding For GAAP reporting, per ASC 320-10 "Accounting for Certain Investments in Debt and Equity Securities", the reacquired bonds will be reported gross as an investment in debt security available-for-sale and the liability will be shown as current debt outstanding.

Refinancing of Bonds:

New bonds entered into under refinancing agreements are processed in the same manner as "New Bond Issue" above. Additionally, for LG&E and KU only, new accounts are added for Amortization of Loss on Reacquired Debt (account 428XXX) and Unamortized Loss on Reacquired Debt (account 189XXX). FAS ASC 980, which was previously covered by SFAS No. 71, *Accounting for the Effects of Certain Types of Regulation*, the regulated utilities are allowed to recover losses of deferred financing expenses ratably over the life of the existing bond issue or over the life of the new bond issue. Losses for deferred financing expenses of non-

964 - Debt and Interest Risk Management

regulated entities are recorded as a loss to be classified in the Other Income – net line item of the Statement of Income. Cash Management Accounting prepares a journal entry to transfer the call premium paid and the balance of unamortized expenses. The amortization period of the expenses is then determined by Cash Management Accounting, which, according to FERC General Instructions, can be (1) the remaining life of the retired bonds, (2) the life of the new bonds or (3) written off, if the amount is immaterial. For GAAP, the treatment of the Unamortized Loss on Reacquired Debt is treated the same as it is for FERC because of FASB ASC 980. LKE has elected to expense the unamortized loss over the life of the new bond.

Once all entries have been entered to refinance the bonds, a GLAFF Change Request Form is completed to close all accounts related to the old bonds.

Money Pool:

Monthly summaries of all money pool transactions are provided within Cash Management. Cash entries related to the Money Pool are recorded by Cash Management accounting personnel by standard journal entries using accounts 233030, N/P – Money Pool LKE Current, 419209, INT-Adv fr Assoc Co. and 430002, INT-Debt to Assoc Co.

Changes in Interest Rates on Variable Rate Debt:

At each month-end, Cash Management prepares a report of the interest transactions for each bond issue and credit facility outstanding. These reports are the basis for the calculation of monthly interest expense accruals.

Issuance and Termination of Swaps:

Treasury communicates changes, in writing, to Cash Management, the Controller, Corporate Accounting and Financial Reporting for any changes in interest rate swaps (i.e. issuances and terminations). Beginning in August 2010, the utility interest rate swaps were recorded at Fair Market Value based upon an Order from the KPSC, which acted as a triggering event to start recognizing all unrealized gains and losses on swaps as regulatory assets. Therefore, on a monthly basis, reports are received from Treasury listing the unrealized gains and losses that are to be recorded to regulatory asset account 182352 with an offset to the Interest Rate Swap Liability (244XXX).

Changes in Swap Rates:

On a monthly basis, Treasury sends reports for each swap as support for calculation of interest expense accruals. Cash Management accounting personnel input this information into a spreadsheet to calculate the monthly interest accrual on the swaps and generates a journal entry to record the interest.

964 - Debt and Interest Risk Management

Other:

Treasury communicates in writing to Cash Management, the Controller, Corporate Accounting and Financial Reporting all other types of changes in financing arrangements including (but not limited to): lines of credit, letters of credit, debt covenants, debt packages, guarantees, etc. Changes in these types of arrangements typically do not require accounting transactions to be booked but generally require disclosure in published quarterly and annual financial statements.

Reports Generated and Recipients:

Embedded Cost of Debt Report:

LG&E and KU issue a report prepared monthly showing the embedded cost of all debt, including intercompany debt, to total debt and external debt to total debt. This report is used in determining the overall cost of capital when evaluating rate case timing, rate of return, hurdle rates on investment proposals, etc. The report is prepared by a Cash Management accounting personnel, and reviewed by the Manager, Cash Management, prior to distribution.

Distribution of Embedded Cost of Debt Report:
Regulatory Accounting & Reporting
State Regulation & Rates
Treasury
Cash Management
Tax
Property Accounting
Financial Reporting
Revenue Accounting & Analysis
Director, Accounting & Regulatory Reporting
Controller

Additional Controls or Responsibility Provided by Other Procedures:

250 – Balance Sheet Accounts Reconciliation policy
251 - Journal Entries policy
550 - Chart of Accounts and GLAFF Updates policy

Regulatory Requirements:

FERC:
--Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1 and 141.400

LG&E and KU Energy LLC Accounting Policy and Procedures

964 - Debt and Interest Risk Management

KPSC:
--KPSC statutes and regulations

VSCC:
--VSCC rules of practice and procedures

Reference:
None

Corresponding PPL Policy No. and Name:
901 – Debt Issuance/Retirements

Key Contacts:
Manager, Cash Management

Administrative Responsibility:
Treasurer

Date created: 5/31/05
Dates revised: 5/29/07
9/11/07
7/10/08
6/30/09
7/16/09
8/07/09
9/11/09
12/7/10
8/3/11
9/20/11

LG&E and KU Energy LLC Accounting Policy and Procedures

966 - Intracompany Interest

Policy:
Intracompany interest among LG&E and KU Energy LLC (LKE) and all subsidiaries will be calculated and billed monthly.

Procedure:
Intracompany interest is billed monthly.

Scope:
The policy covers all intracompany balances not settled within 30 days.

Objective of Procedure:
To ensure that no entity subsidizes any other entity.

General Requirements:

Detailed Procedures Performed:

I. Procedures for recording interest owed between the regulated utilities

Interest is owed by either Louisville Gas & Electric Company ("LG&E") or Kentucky Utilities Company ("KU") to the other company for cash received or paid on behalf of the other company. A standard journal entry is prepared monthly by an Accounting Analyst to record the interest on a one-month lag. Interest is calculated on the daily balance multiplied by the current average money pool rate divided by 360 days. The average money pool rate is equal to the rate for high-grade, unsecured, 30-day commercial paper of major corporations sold through dealers, as quoted in The Wall Street Journal (the "Average Composite") on the last business day of the prior calendar month. The journal entry is reviewed by an Accounting Manager or delegate before it is posted. The amounts owed are included as line items on the regular intracompany bills between the regulated utilities, as required by the Intercompany Billing and Settlement Policy and Procedures.

II. Procedures for billing intracompany interest for subsidiaries which participate in either the LKE Utility Money Pool or the LKE Non-Utility Money Pool:

Each month, an Accounting Analyst provides an adjusted intracompany payable beginning balance for each legal entity to a Treasury Analyst for input into an Excel file. The Excel file calculates daily interest, based upon updated balances after cash transactions are posted, using the aforementioned money pool rate. The interest rate calculation is prepared by one Treasury Analyst and checked by another. Non-cash transactions which affect the intercompany payable balances are not reflected in the interest calculations until the following month, when the new beginning balances are adjusted. At month-end, the Treasury Analyst produces a report, which

966 - Intracompany Interest

he/she checks and distributes to an Accounting Analyst in Corporate Accounting, who prepares a journal entry to record the interest on the appropriate legal entities' books. Intracompany interest charged between non-regulated entities is not required to be cash settled, per 253 - Intercompany Billing and Settlement policy.

III. Procedures for billing intracompany interest for subsidiaries which do not participate in either money pool:

Each month, an Accounting Analyst provides an adjusted intracompany payable beginning balance for each legal entity to a Treasury Analyst for input into an Excel file. At month-end, a Treasury Analyst prepares an Excel spreadsheet by downloading cash transactions from the Bank of America website and calculating interest on the daily balance using the LG&E and KU Capital LLC weighted average cost of capital ("LKC WACC") rate. The interest rate calculation is prepared by one Treasury Analyst and checked by another. Non-cash transactions which affect the intracompany payable balances are not reflected in the interest calculations until the following month, when the new beginning balances are adjusted. This spreadsheet is reviewed by a Treasury Analyst, other than the preparer, or the Manager, Cash Management, and is sent to an Accounting Analyst in Corporate Accounting, who prepares a journal entry to record the interest on the appropriate legal entities' books. Intracompany interest charged between non-regulated entities is not required to be cash settled, per 253 - Intercompany Billing and Settlement policy.

Reports Generated and Recipients:

Excel spreadsheet interest calculation done by the Treasury Analyst and provided to the Corporate Accounting Analyst.

Additional Controls or Responsibility Provided by Other Procedures:

250 – Balance Sheet Account Reconciliation policy

Regulatory Requirements:

All of the following entities require that no subsidization occurs between the regulated utilities or their affiliates:

- Kentucky Public Service Commission
- Virginia State Corporation Commission
- Federal Energy Regulatory Commission

Reference:

LG&E and KU Energy LLC Accounting Policy and Procedures

966 - Intracompany Interest

- 253 - Intercompany Billing and Settlement policy

Key Contact:

Manager, Corporate Accounting

Administrative Responsibility:

Controller

Date Created: 5/31/05
Dates Revised: 8/19/05, 9/22/05, 9/29/05, 12/2/05, 6/30/09, 12/30/10, 9/23/11

LG&E and KU Energy LLC Accounting Policy and Procedures

967 – Prepaid Expenses

Policy: Prepaid expenses of LG&E and KU Energy LLC ("LKE" or "the Company") and its subsidiaries are recorded in accordance with Financial Accounting Standards Board ("FASB") Accounting Codification ("ASC") 340, *Other Assets and Deferred Costs* and Federal Energy Regulatory Commission ("FERC") Code of Federal Regulations ("CFR").

Procedure: Prepaid expenses are recorded by LKE for the following items when payment is made subject to the scope below:

a) Insurance
b) Rents
c) Taxes for Kentucky Public Service Commission Assessment fees
d) Vehicle licenses
e) Prepaid gas franchise fees
f) Prepaid transmission for Southwest Power Pool and Tennessee Valley Authority Fixed Compensation
g) Software maintenance agreements
h) Prepaid gas
i) Other service/maintenance agreements
j) Industry association company membership dues
k) Other prepaid expenses

Expenses that are paid prior to the Company receiving the related goods or services are recorded as prepaid expenses (assets) at the time of payment. The prepaid expense (asset) is then amortized to expense over the period of services received or once the goods are received.

Scope: Prepaid expenses are recorded on LKE and its subsidiaries over $50,000, except the following:

- IT maintenance/service/support contracts do not have a materiality threshold. These contracts should be booked to account 165101 and are amortized and reconciled separately by Corporate Finance & Budgeting. This policy applies to all IT type contracts.
- The Company and its employees are members of various industry associations. For any dues that are paid semiannually or annually for an amount over $50,000 should be set up as a prepaid asset and amortized over the membership term. This threshold primarily relates to Electric Power Research Institute ("EPRI") and Electric Edison Institute ("EEI") dues which are paid annually and recorded as a prepaid expense. Individual employee association dues are individually immaterial, numerous, and renew throughout the year, therefore these will be expensed as incurred.

967 – Prepaid Expenses

- Prepaid expenses that pertain to a period of time within a financial quarter where the expense would be fully amortized within the quarter do not need to be recorded as a prepaid and can be expensed as incurred.

Objective of Procedure: To properly reflect prepaid expenses as assets on the balance sheet and to match the recognition of these expenses with the appropriate period in which the benefit is received in accordance with ASC 340. Prepaid expenses are assets that are typically used up or expire within the normal operating cycle of an entity. The term derives from the fact that they are paid in advance of their use or consumption.

The CFR requires prepayments to be recorded to FERC account 165 and states these amounts should be kept or supported in such a manner as to disclose the amount of each class of prepayment.

General Requirements:

Payments for goods or services that have not yet been received, but will be received in the near future are considered prepaid expenses. Items classified as prepaid expenses represent a benefit to the company for the financial settlement of the good or service and should be accounted for as a current asset and the value amortized to expense as goods or services are received.

Detailed Procedures Performed:

Prepaid expenses are recorded as a prepaid asset to FERC account 165 at the time the payment is made and amortized to expense over the term of the contract or period applicable.

Budget Analysts, Supply Chain Managers, and Commercial Operations Managers are requested to contact the FAA department when they have an invoice that is a prepayment greater than $50,000. This request is communicated annually in the Budget Analysts meeting.

Criteria and items to report to FAA for prepaid expenses:

- Copy of prepaid invoice
- Contract term
- Allocation ratio by company (if allocated)
- Projects and tasks to charge account 165100 (Prepaid Other)
- Projects and tasks to charge income statement for amortizing
- Description of goods or services provided if not explicitly listed on the invoice

LG&E and KU Energy LLC Accounting Policy and Procedures

967 – Prepaid Expenses

The accounting for prepaid items will be charged to the designated prepaid account (165XXX) at the time of payment or a change of distribution form will be completed by the applicable Budget Analyst to record to the prepaid account if identified after the payment is charged to expense. Prepaid expenses will be amortized to expense over the term of service via a journal entry by FAA.

Software Maintenance Agreements

Contracts and expenses:

a. Contracts are typically approved at the time a system is purchased or implemented.
b. Most contracts are for terms greater than six months and many are multi-year to capture the savings of discounts offered by vendors.
c. All contracts greater than six months are charged to account 165101 regardless of dollar value and amortized over the life of the agreement via a monthly journal entry.
d. Contracts are tied to Purchase Orders ("POs") in order to facilitate payment.
e. Prepaid expenses are initially recorded to account 165101 in one of the following ways:
    1. The invoice is received, entered into the accounts payable system and paid in same month.
    2. The invoice is received, entered into the accounts payable system and paid in the following month resulting in a system accrual.

Recording amortization expense:

a. Corporate Finance and Budgeting uses an Access database to collect all contract information for amortization purposes.
b. PowerPlant queries are run to gather information (from items 1 and 2 above) to populate the database.
c. Amortization is based on the time period listed on the invoice.
d. The Access database is used to create a monthly journal entry which is uploaded by an IT Budget Analyst and posted by an Accounting Analyst in Regulatory Accounting & Reporting.
e. The Account reconciliation is performed by an IT Budget Analyst.

Reports Generated and Recipients:

- None

LG&E and KU Energy LLC Accounting Policy and Procedures

967 – Prepaid Expenses

Additional Controls or Responsibility Provided by Other Procedures:

250 - Balance Sheet Account Reconciliation policy

Regulatory Requirements:

FERC Accounting Guidelines

Reference:

ASC 340 – *Other Assets and Deferred Costs*

Corresponding PPL Policy No. and Name:

None

Key Contact:

Manager, Financial Accounting and Analysis

Administrative Responsibility:

Director, Accounting & Regulatory Reporting

Date Created: 6/28/12
Dates Revised:

LG&E and KU Energy LLC Accounting Policy and Procedures

969 – Liquidated Damages

Policy:

LG&E and KU Energy LLC and its subsidiaries ("LKE" or the "Company") may need to record liquidated damages amounts as stated per agreements with vendors to perform contract work or to purchase materials or equipment.

Procedure:

The Company routinely enters into agreements with vendors to perform contract work or to provide materials or equipment. Parties to the contract agree that it would be extremely difficult and impracticable to ascertain and fix the actual damages that the Company would incur should the vendor fail to meet guaranteed performance or substantial completion. If the contract work is performed incorrectly or does not meet the commercial operation or substantial completion dates stated in the contract, the vendor will owe the Company for liquidated damages as stated in the contract. Generally, the contracts that contain liquidated damages terms are long-term construction contracts.

Scope:

The policy applies to all contracts that contain liquidated damages terms.

Objective of Procedure:

The procedure will ensure that liquidated damages are accurately accounted for and recognized in a general ledger account for financial reporting.

General Requirements:

Detailed Procedures Performed:

When the Company enters into an agreement with a vendor that includes liquidated damages terms, and if the work performed by the vendor does not meet guaranteed performance or substantial completion, the vendor will owe the Company. The liquidated damages amounts are generally stated for each day or portion thereof that the guaranteed performance or the substantial completion is delayed beyond the dates stated in the contract. In many cases there are multiple types of liquidated damages depending on the type of damage incurred by the Company and an overall limit for the vendor's cumulative liability for damages to the Company.

Liquidated damages are a type of gain contingency. Prior to when the liquidated damages are recorded to the general ledger the designated legal contact for the contract must confirm for the business line contact that the realization of recovery is probable using the same threshold for

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recognizing a contingent loss (i.e., 75% or greater probability and minimum of $100,000 threshold). Documentation confirming the probability and threshold should be obtained from the Legal Department to support recording the accrual as listed in the steps below. This documentation should also be used to substantiate a reserve (if needed) to be recorded for the liquidated damages receivable due from the vendor.

For any liquidated damages which would represent a gain in excess of loss amounts, or incremental income, are not recorded until their realization is 100% probable (i.e., when payment is received).

The following steps below provide the accounting procedures performed:

1. The business line contact for the contract with the vendor will determine the amounts for recording the liquidated damages due from the vendor (per the contract terms) once the legal contact has confirmed that the realization of recovery is probable using the same threshold for recognizing a contingent loss (i.e., 75% or greater probability and minimum of $100,000 threshold).
2. The Cash Management department or designated Budget Analyst will accrue the amount received from the business line contact via a monthly journal entry that will Dr. the designated receivable account -143 and Cr. the construction work in progress (CWIP) account – 107 (with the project and task provided by the business line contact). For this policy as an example account 107 is being used, however, other accounts could be impacted besides CWIP for the recovery of the liquidated damages. This would be determined when the type of liquidated damage is confirmed from legal for realization of recovery.
3. The accrual can be an auto- reversing entry or entry that is adjusted as necessary as the amount may change periodically. Changes to the accrual amount require support from the business line contact and legal contact confirmation.
4. The business line contact will determine whether an accounts receivable reserve is established as the liquidated damages payment amount received could be a smaller amount than the amount accrued. This should be substantiated by the legal contact. If so, the business line contact will determine the amount and provide the required information to Cash Management or Budget Analyst. The reserve is recorded as a Dr. 107 and Cr.144. This entry may be reversed each month or adjusted as necessary. The reserve amount is an estimate determined by the designated business line contact.
5. An invoice may be prepared by Cash Management to bill the vendor for the liquidated damages due once the amount is confirmed with the business line contact. The business line contact will provide Cash Management with the customer information, description of work, project and task number. In some cases a payment settlement agreement may be reached with the vendor and an invoice is not required to be prepared. The invoice or

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payment settlement agreement would be recorded as a Dr. to 143 account receivable and a Cr. to the 107 CWIP account.

6. When payment is received from the invoice or settlement agreement, it is posted as a Cr. (to clear) the 143 designated receivable account and the corresponding accounts receivable reserve 144 account is reversed. The payment is taken into account when the information for the reserve is sent to Cash Management.
7. Cash Management is responsible for reconciling the 143 and 144 accounts and will obtain the journal entries and support to review the account to ensure the liquidated damages are reconciled and cleared in a timely manner.
8. In some cases liquidated damages may continue after the contract has ended potentially requiring monthly auto reversing accrual entries.
9. Cash Management will work with Financial Accounting and Analysis to ensure proper contingency reporting to PPL.
10. When the contract pertains to the Trimble County Generating Station, the IMEA and IMPA joint owners (25%) reimbursement for liquidated damages must be factored in along with the allocations to each Utility. The Utility allocations will be provided by Property Accounting.

Reports Generated and Recipients:

Documentation from the Legal department providing confirmation that the realization of the liquidated damages recovery is probable using the same threshold for recognizing a contingent loss (i.e., 75% or greater probability and minimum of $100,000 threshold).

Liquidated damages support from the business line contact provided to Cash Management for the journal entry accrual, invoicing, and reconciliation.

Additional Controls or Responsibility Provided by Other Procedures:

250 - Balance Sheet Account Reconciliation
451 - Contractual Review
455 – Contingencies
953 – Reserve for Bad Debts
Accounting Treatment for Legal Contingencies Technical Memo
Sundry Billing Policy and Procedures

Regulatory Requirements:

None

LG&E and KU Energy LLC Accounting Policy and Procedures

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Reference:

Accounting Standards Codification (ASC) 450-30
Emerging Issues Task Force (EITF) Issue 01-10

Corresponding PPL Policy No. and Name:

None

Key Contact:

Manager, Cash Management

Administrative Responsibility:

Treasurer

Date Created: 12/31/12
Dates Revised:

LG&E and KU Energy LLC Accounting Policy and Procedures

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Policy: To ensure all inventory transactions are measured on a cost basis for recovery.

Procedure: Review and observe Louisville Gas and Electric Company ("LG&E") and Kentucky Utilities Company ("KU") inventory to determine whether inventory is valued appropriately.

Scope: All inventory recorded for LG&E and KU, excluding amounts relating to materials and supplies (see 850-Inventory Management Policy).

Objective of Procedure: GAAP accounting guidance set forth in Accounting Standards Codification (ASC) 330, *Inventory*, requires inventory be recorded on a lower of cost or market basis. ASC 980, *Regulated Operations*, supersedes ASC 330 for LG&E and KU due to the approved Fuel Adjustment Clause (FAC), Gas Supply Clause (GSC) and Levelized Fuel Factor (LFF) mechanisms prescribing that fuel and natural gas be recorded at cost and allowing for a nearly immediate recovery of these costs.

General Requirements:

Detailed Procedures Performed:
Inventory transactions are recorded at cost through normal operating procedures. While ASC 330 requires an entity to perform an analysis to determine if inventory should be valued at cost or market, whichever is lower, ASC 980 provides that ratemaking actions of regulatory agencies may supersede this standard. Under ASC 980, when an accounting order indicates the way a cost will be handled for ratemaking purposes, and thus has an economic effect, a departure from GAAP is justified.

Per PwC interpretive response, "inventory should be recorded based on LOCOM (see UP 11.2). ASC 330-10-20 states that "market" should not be less than net realizable value reduced by an allowance for an approximately normal profit margin. If a regulated utility has a direct pass-through mechanism for fuel or purchased natural gas costs, then it is permitted to recover from its customers an amount equivalent to the original cost of the inventory (the regulated utility's normal profit margin on the cost is zero). A reporting entity in this situation would therefore not be required to record a LOCOM adjustment for fuel or purchased natural gas, even if the spot market price has declined below cost."

Such ratemaking actions include the establishment of billing mechanisms outside of base rates such as the FAC and GSC for Kentucky and the LFF for Virginia.

<u>FAC and LFF</u>

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The FAC and LFF permit utilities to regularly adjust the price of electricity to reflect fluctuations in the cost of fuel used to supply electricity, allowing for a nearly immediate recovery on a dollar-for-dollar basis. In addition, 807 KAR 5:056 details fuel costs should be the most recent actual cost of fossil fuel (coal-fired generation); this should only include the invoiced price of fuel (less any cash or other discounts) and any applicable transportation costs.

LG&E and KU recover allowed fuel expenses through the FAC and LFF mechanisms. Each month the Companies submit the FAC[1] rate calculation to the Kentucky Public Service Commission (KPSC), which is based upon current month expenses and kWh. The FAC rates are effective two months after the expense month, resulting in a regulatory lag. This lag does not have an impact on the financial statements since it is eliminated by the monthly over-/under-recovery calculation and accrual. This accrual ensures the recoverable fuel costs each month equal the fuel revenue.

Items not covered through the FAC and LFF include fuel used for off-system sales (OSS) and penalties. As discussed in the "Other Considerations" section of this document, the risk of loss related to OSS and the amount of OSS is deemed inconsequential given the small and decreasing percent of total revenue it comprises. Furthermore, the forced outage penalties and fees are less than one-half of one percent of LG&E's and KU's total fuel expense and are considered immaterial. Per ASC 105.10.05, "The provisions of the Codification need not be applied to immaterial items."

GSC

The GSC mechanism is used by LG&E to recover its costs for natural gas supplies sold to its natural gas customers as set forth in KPSC-approved tariff, P.S.C of Ky. Gas No. 7. This tariff allows LG&E to recover expected costs of gas supplies sold and also contains provisions for adjustments as a result of previous under- or over- projections of gas costs. The rate calculated through the GSC is called the Gas Supply Cost Component (GSCC) and is filed with, and must be approved by the KPSC on a quarterly basis. The new rate is effective two months after the GSC quarterly data is filed. At that time, the over/under recovery for that quarter will be refunded or collected through the GSCC factor.

Other Considerations:

Municipal customer rates are determined annually based on a formula rate using amounts reported in the FERC Form 1. Fuel costs incurred are recovered via the updated rates. No

[1] The accounting for the LFF, including the calculation of an over- and under-recovery accrual is identical to that of FAC except that the LFF is submitted annually to the Virginia State Corporation Commission and relates to KU only.

market valuation of the fuel transactions is calculated and incorporated into the rate. These customers are charged for fuel on a "fully synchronized fuel adjustment clause", which means the FAC factor used for a billing period is the factor produced from the expenses for the expense period. Since the billing period and expense period are the same, there is no regulatory lag or an over/under recovery. In order to eliminate regulatory lag, municipal customers are billed twice each month, once at the beginning of the month based upon an estimated factor. Then at mid month once the factor has been calculated, the municipals are rebilled for the difference between the estimated factor and the actual factor.

LG&E and KU also sell excess generation in the wholesale electricity market (i.e. OSS). The Companies transact only in the prompt (hour-ahead, day-ahead, week-ahead) market. No forward of futures positions are taken. The fuel costs associated with these sales are not recovered as part of the FAC. OSS can be transacted at a fixed or floating price. Sales with fixed prices constitute approximately 10% of OSS and have little to no risk of occurring at a loss. The remaining 90% of OSS are sold at a floating price through Regional Transmission Organizations (RTO). The risk of loss on the floating price transactions is mitigated by the process indicated below.

LG&E and KU traders continuously monitor RTO pools and other indicators to stay abreast of current market prices. When traders are notified by Dispatch of excess generation capacity, they use their knowledge of market prices as well as the "Gen Cost Calculator" to mitigate the risk of selling power at a loss. The "Gen Cost Calculator" is an internally developed tool maintained by Generation Planning that details the raw fuel, transmission, and emission costs (updated monthly) associated with generation. The "Gen Cost Calculator" is regularly updated with generation capacity information via a data extraction from the "Position Tool" maintained by Dispatch. The "Position Tool" is a shared Excel spreadsheet that is updated real-time to track available generation.

If the total cost of generation exceeds the anticipated market price, traders will recommend not increasing generation. If the cost of generation is less than the anticipated market price, traders will recommend that Dispatch increase generation with the intent to sell the excess generation through RTOs. While there is no guarantee a loss will not be incurred as market prices are subject to fluctuate, because sales are initiated so close to the actual energy delivery date, the short time frame limits the window for price changes, and therefore limits the risk of loss.

Reports Generated and Recipients:

None

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Additional Controls or Responsibility Provided by Other Procedures:

354 – Materiality Policy
850 – Inventory Management
954 – Coal Inventory Valuation

Regulatory Requirements:

N/A

Reference:

FASB ASC Topic 330-10-35-2 - *Inventory*
FASB ASC Topic 980-10-05-3 – *Regulated Operations*
807 KAR 5:056
Code of Virginia Title 56, Section 56-249.6 – *Recovery of fuel and purchased power costs*

Corresponding PPL Policy No. and Name:

N/A

Key Contact:

Accounting Managers

Administrative Responsibility:

Director, Accounting and Regulatory Reporting
Controller

Date Created: 3/5/13

LG&E and KU Energy LLC Accounting Policy and Procedures

971 - Sundry Billing Policy and Procedures

Policy: Sundry billing consists of Louisville Gas & Electric Company (LG&E) and Kentucky Utilities Company (KU) miscellaneous invoices, except those invoiced through the CCS (Customer Care Solution) system. Invoicing is coordinated through the Financial Accounting & Analysis Department and includes invoicing of all miscellaneous work through the Oracle Accounts Receivable (AR) module. Damage claims are invoiced by Underwriters Safety & Claims (USCKY) via the custom Oracle Damage Tracking System (DTS) module and the receivable is set up in the Oracle AR module.

Procedure: The billing procedures are performed per the detailed instructions below.

Scope: LG&E and KU miscellaneous billings that are invoiced through the Oracle AR module and are not invoiced through the CCS system.

Objective of Procedure: To establish a consistent method for invoicing and to describe the flow of information through the system to the collections process.

General Requirements:

Detailed Procedures Performed:

Accounting for sundry billing results in charges to FERC Account No. 142, Customer Receivables, and FERC Account No. 143, Other Accounts Receivable (non-customers). Accounting for related customer deposits is charged to FERC Account No. 252, Customer Advances for Construction. In general, sundry transactions relate to the following:

Description	Discussion Paragraph Below	Account Debited	Account Credited	Source of Billing Information
Work for customer jobs	1 & 2	142012	O&M and/or capital account provided by lines of business	Business Offices & Various lines of business
LG&E & KU electric line extensions & LG&E gas line extensions:	3			Contracts for refundable jobs-Business Offices Advances -Cash Remittance Department Refund requests - Performance Metrics Department
– to invoice		142012	184650	
– to set up advance		184650	252011 (10 yr. refund) 252015 (mobile homes – 4 + 7 yrs. refund)	

LG&E and KU Energy LLC Accounting Policy and Procedures

971 - Sundry Billing Policy and Procedures

Description	Discussion Paragraph Below	Account Debited	Account Credited	Source of Billing Information
KU electric line extensions – cash received as deposit at a KU business office	3	131050	252013	KU Business Offices
Work for Kentucky Transportation Department and Indiana Department of Transportation	4	142012	Capital, retirement and/or O&M account provided by lines of business	Financial Accounting & Analysis
Property damages	5	143017	Capital, retirement and/or O&M account provided by lines of business	USCKY
Underground service jobs – run service underground to customer meter base (KU only)	6	142012	107001	KU Business Offices
Joint trenching	7	143012	107001	Distributions Operations Dept.
Rubber goods	7	143012	456008	Safety & Tech Training Dist. Dept.
Pole attachments	7	143012	454001 454002 454003	Electrical Engineering and Planning Group
Rental invoice	7	143012	418001 454002	Real Estate & Right of Way, Transmission Policy & Tariffs
Transmission sales	7	142004	456109	Transmission Policy & Tariffs
Beyond the meter	7	142012	173002	Various business offices
IMEA/IMPA	7	143003 143004	107001 417004	Property Accounting and Regulatory Accounting
Mutual assistance/aid	7	143012	143024	Distribution Operations Budgeting & Forecasting
IBEW	7	143012	426501 O&M account	Industrial Relations HRIS
Gypsum & Water	7	143012	502001	Gyspum- Finance & Budgeting- Power Prod KU Water- Production Dept- Mill Creek

1. Work for Customer Jobs - Estimated Cost (primarily KU):
   - Support for the invoice is received from various individuals having authority in the various lines of business within the Company. The data includes the customer name, mailing address, type of work done, the project and task charged and the cost of the project.
   - Estimated cost jobs for KU are processed through receipt of miscellaneous invoice requests by various departments. Miscellaneous invoice requests are forwarded

through email/inter-office mail, by the person requesting the invoice, to Financial Accounting & Analysis.

- Customers are entered into Oracle AR and transactions are created for the customer in Oracle AR.
- Invoices are sent to the customer. Remittance and Collection is responsible for collecting all accounts receivable.
- Estimated cost jobs are insignificant for LG&E and are generally paid up-front, so an invoice is not created for the customer. Cash is received and applied directly to the project and task indicated on the receipt ticket.
- Most KU jobs are performed after payment is received based upon verbal agreements.
- Invoices for estimated jobs are not adjusted, even if costs differ from the estimate.

2. Work for Customer Jobs - Actual Cost:
   - As with estimated cost jobs, support for the invoices is received from various individuals having authority in the various lines of business within the Company. The data (contract) includes the customer name, mailing address, type of work done, and the project and task charged for the cost of the project.
   - The customer signs a contract, stating they want to pay for the actual charges, based on an estimated cost. The estimated cost is determined by operations personnel in the area through which the job has been requested. The customer pays the estimated cost upfront. In the event the job costs are less than originally calculated and quoted to the customer, the amount of the overpayment is refunded by Financial Accounting & Analysis with authorization from the Distribution Operations Engineering department.
   - In the event the job costs exceed the originally calculated and quoted amount to the customer, the actual cost will be invoiced. PowerPlant is checked regularly by Financial Accounting & Analysis to ensure the actual cost jobs are invoiced when the work is complete. The figures for invoicing come from an EiS Report, LKE Project Expenditures – Fully Burdened, which is run by Financial Accounting & Analysis. A process has been implemented that allows Financial Accounting & Analysis to run reports in the Distr Ops Web Reporting application. The last day of the month is entered into the date field, for the period just ended, and all actual cost jobs that are ready to invoice will be printed on a report with all essential information for invoicing for the period just ended. Contracts are kept on file in AR Sundry and compared to reports to make sure everything is invoiced. Once the final cost has been calculated, invoices are prepared in the same manner as estimated cost jobs.

3. LG&E and KU electric line extensions and LG&E gas line extensions:

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Electric and gas line extensions are generally charged to customers based upon contracted terms. Refunds due to customers according to contract terms are processed along with sundry receivables.

- LG&E gas line extension customers deposit a pre-determined amount of money which is refunded based upon additional customer hookups to the main extension over the following ten years, pursuant to the contract. If a developer paid the entire cost prior to construction of the main, they are refunded a fixed amount for each lot that is hooked up. This information is retained in the Refund and Payment Process (RAPP) system and monitored by Distribution Operations.
- LG&E electric line extension customers deposit a pre-determined amount of money which is refundable, pursuant to the contract. Refunds are based on revenues earned over a three to five year period. If electric revenue earned on the line extension is greater than the cost of the line extension, based on the terms of the contract, then the deposit is refunded. The Sales Representatives analyze the revenue earned, to determine if the terms of the contract have been met and whether a refund is due. Line extensions are manually tracked by the Sales Representatives, who authorize Financial Accounting & Analysis to refund the customer.
- KU electric line extension customers deposit a pre-determined amount of money, which is refunded based upon additional customer hookups to an electric extension over the following ten years, pursuant to the contract. The refund is a fixed amount for each hookup.
- KU has mobile home line extensions. Customers are refunded 25 percent of their deposit every year for four years (part A contract only); a line extension hookup is not required for these refunds. These refunds can also extend up to ten years, if it is a two part (A & B) contract. If the contract includes both part A & B, the customer deposits a pre-determined amount of money, which is refundable, based upon additional customer hookups to a main extension over the following ten years. For each additional customer hookup, the original customer receives a refund.
- KU has refunds that are generated according to electric usage and/or line extension hookups. The customer makes a deposit. Every year the customer's account is checked for electric usage and additional hookups, if applicable. The refund is figured according to the contract. These jobs can be refundable for five to ten years. An Accounting Associate in Financial Accounting & Analysis runs an EiS Oracle report monthly, the LKE AR Customer Advances Transaction Register, which lists the customers that could be due a refund. The report is sent to various Business Office personnel to authorize a refund.
- KU takes deposits for electric line extensions in its business offices. When cash deposits are received at the business office, no invoice is generated and the balance of the deposit is recorded in FERC Account No. 252013 until service is turned on. Once

service is turned on the balance is transferred to FERC Account No. 252011 or 252015 and is processed through the refund processes noted above. LG&E does not accept cash deposits for electric line extensions.

4. Highway jobs performed for the Kentucky Transportation Department or Indiana Department of Transportation (INDOT). (Invoicing information is submitted by Financial Accounting & Analysis, Accounting Analyst):
   - Financial Accounting & Analysis Department receives notification from the Project Manager to bill the Kentucky or Indiana Transportation Departments.
   - Financial Accounting & Analysis Department runs Oracle Detail Reports to generate information to invoice.
   - Using the Oracle AR module, Financial Accounting & Analysis prepares invoices for the Kentucky or Indiana Transportation Department's jobs. The invoice is sent to the customer with a special state form.
   - The Financial Accounting & Analysis, Accounting Analyst, will provide support for each invoice submitted for processing, as well as provide copies of new contracts.
   - See Financial Accounting & Analysis Department for detailed procedures.

5. Property damage items (DTS – invoicing submitted by USCKY):
   - Damage is sustained and reported to Distribution.
   - Distribution sets in motion the process for investigating and repairing the damage and charges the cost to a blanket damage project. USCKY is notified to begin the process of determining the responsible party, based on information provided by Distribution.
   - The service centers are responsible for gathering damage costs and initiating damage claims. The invoice sent to the responsible party is printed from DTS and issued by USCKY.
   - Damage claim repair charge costs are processed via blanket projects and tasks selected and submitted by the service center to USCKY. Support for the invoiced charges will come in the form of invoice detail generated from Oracle DTS, using the damage claim number, and will include details, such as miscellaneous cost i.e. meal ticket, material cost, transportation/equipment cost, labor cost and contractor cost, if applicable.
   - The invoice data is interfaced from Oracle DTS to Oracle AR and to the general ledger.
   - In the case of collection issues, instances will occur where the responsible party and the Company/USCKY will negotiate a settlement.
   - The Company's originating department/USCKY notifies Remittance and Collection of the settlement and the balance of the invoice will be charged back in Oracle DTS by Financial Accounting & Analysis to the originating department(s) operating budget or capital.

- Oracle DTS and Oracle AR are balanced on a monthly basis prior to closing the books.
- If the party identified as responsible can provide proof that they are not liable, USCKY will notify the originating department of the dispute, requesting additional information to attempt to identify the responsible party.
- If the additional information is not received within the predetermined 15 days or if USCKY is not able to identify the responsible party, the charges will be reversed in Oracle DTS and Oracle AR and charged back to the originating department(s) operating budget or to capital, based on authorization from the originating department.
- If the additional information is received within the predetermined 15 days and USCKY is able to identify the responsible party, the original invoice will be reversed in Oracle DTS and Oracle AR and re-invoiced to the newly identified responsible party.

6. Underground service to the customer's meter base (KU):
   - Business Office personnel will receive supporting documentation (such as a miscellaneous invoice form, contract, and/or work request charges quote), indicating the customer name, address and invoicing amount from the Distribution Operations Business Representative.
   - Business Office personnel will create the customer record and invoice in Oracle AR. The original supporting documentation and a copy of the invoice, printed by the Business Office for its records only, will be retained by the Business Office for audit purposes. A copy of the documentation will be forwarded to Remittance and Collection upon request, for collection purposes.
   - The invoice entered into Oracle AR by Business Office personnel will be reviewed for project and task entry and description, then printed and mailed to the customers on a weekly basis by Financial Accounting & Analysis. To ensure all invoices are printed, invoices will be printed every Monday using transaction type (1UGIN) and the date range from Monday through Sunday of the previous week as the parameters.
   - An incomplete invoice report is processed weekly by Financial Accounting & Analysis, prior to printing the underground invoices, to make sure all transactions were completed. If there are incomplete transactions, the creator of the transaction will be notified by Financial Accounting & Analysis to review the transaction and determine if the transaction should be completed. Once the Business Office personnel determine how the invoice should be handled, an email must be sent to Financial Accounting & Analysis so it can move forward with the process (i.e. printing invoices, AR upload).
   - Credit memos will be processed when an invoice must be voided. An email must be sent to Financial Accounting & Analysis by Business Office personnel, indicating the

971 - Sundry Billing Policy and Procedures

invoice number, customer name, credit amount and an explanation detailing the reason for the credit. Financial Accounting & Analysis will process the credit memo in Oracle AR.

7. Other Sundry Billings:
   - Joint Trenching - Creating a trench, so other utility companies can install their underground services.
   - Rubber Goods – Testing and selling rubber protective equipment such as sleeves, blankets, gloves, etc.
   - Pole Attachments – Various attachments to our poles, such as for cable television, fiber optic line and cell phone service.
   - Rental Invoices – Rental of property such as transformers and vacant lots.
   - Transmission Sales - Customers that purchase power through the OATT Transmission Service.
   - Beyond the Meter – Work performed on customer owned equipment.
   - IMEA & IMPA – Cost for operations and maintenance, and construction work performed on TC1 & TC2 due to joint ownership. (This is invoiced outside of the Oracle AR module and is paid in the same month that it is billed.)
   - Mutual Assistance/Aid – Assist utility companies that have major storm damage.
   - IBEW – Invoicing the union (IBEW) for an employee's hourly rate, workers compensation and FICA that have worked for the union.
   - Gypsum – Invoicing for by-product that comes from the KU Ghent Generating Station stockpile.
   - Water – Invoicing for water used by Charah at our Mill Creek plant.

   This list is not comprehensive but information for invoicing is received from various Company personnel. All of these other types of work are entered into Oracle AR.

8. Cash posting related to sundry receivable accounts:
   Payment reports are received from Remittance and Collection with backup. The Business Offices forward support for payments received in the office, which were deposited locally. They are posted by Financial Accounting & Analysis to Oracle AR by batch, using the date the cash is posted by Remittance and Collection, and a receipt register is printed. The total on the receipt register for LG&E/KU equals the total for "Sundry and Miscellaneous Cash" on the "Receipts and Deposits" listing each day less miscellaneous items processed through J001.

9. Processing of various journal entries related to sundry billing:
   - Although cash receipts are posted into Oracle AR, journal entries are posted for sundry cash receipts, to post the correct project and tasks to transmission sales and do

not affect the sundry AR module in Oracle. These are cash entries that are posted to sundry ledger accounts on a monthly basis. The information for these entries is provided by Remittance and Collection on a daily basis, consisting of credit slips prepared and submitted by various employees, along with necessary backup.

- LG&E & KU miscellaneous journal entries are posted to set up and reclass charges.
- LG&E & KU monthly journal entries are posted to process accruals for billable charges, when the billings are held for future periods for various reasons, typically an invalid project and task. An email is distributed quarterly by an Accounting Associate to Business Office personnel who are knowledgeable of projects that should be accrued, ensuring all known receivables are accounted for properly.

10. On a monthly basis, the Oracle AR module is interfaced to the GL, to record all transactions for the month in the general ledger. An unposted journal entry report is reviewed to ensure that all items are posted to the correct company, as well as to ensure that all items requiring a project and task have a project and task assigned. An incomplete invoice report is processed at month end and is reviewed to ensure that all invoices entered for the month will be picked up in the interface. An interface process is then run in Oracle AR to complete the process.

11. A transaction register is run, sorted by amount and vendor, prior to the end of monthly close, to check for duplicate invoices and the balance sheet reconciliation for all LG&E and KU transactions created for the month.

12. On a quarterly basis, all sundry AR accounts are reconciled to the general ledger. This is performed through printing of the AR aged trial balances for each account and reconciling this amount with what is recorded in the GL. As the Oracle DTS also holds claims that are being tracked, the Oracle DTS aged trial balance is reconciled to the Oracle GL.

13. On a monthly basis, in order to monitor collections, EiS aging reports are prepared and distributed to the Director Accounting & Regulatory Reporting; the Manager, Financial Accounting & Analysis; the Manager, Remittance & Collection; our contact at USCKY, the legal department, and Remittance and Collection employees. The status of invoices over 120 days old are provided to Financial Accounting & Analysis by Remittance and Collections. Meetings are held as needed to review the information and discuss any potential collection issues.

14. Invoice requests are received daily in Financial Accounting & Analysis. All invoices are processed as soon as practical, within 30 days of when they are received, unless there is an issue with the invoice or projects and tasks need to be set up. In rare instances, invoices are accrued at quarter-end, if they have not been billed.

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Reports Generated and Recipients:

- Various Oracle reports
- AR_cash_receipts Oracle EiS report - to KU Business Office, as cash is processed
- Printed invoices – to customers and to Revenue Collection, upon request
- Various Oracle EiS reports

Additional Controls or Responsibility Provided by Other Procedures:
All accounts related to sundry billings are reconciled at least quarterly to the general ledger. Internal controls are set in Oracle AR to maintain the integrity of the data (for example, no deletion of invoices is allowed). Additional controls include the separation of duties between collection of money, entering of invoices, handling of payments and reversals of invoices.

Regulatory Requirements:
N/A

Reference:
Electric line extension contracts
Gas line extension contracts
Work for customer contracts
State transportation contracts
Signed purchase/testing agreements
Utility Relocation Billing Policy and Procedures

Key Contact:
Manager, Financial Accounting & Analysis

Administrative Responsibility:
Director, Accounting & Regulatory Reporting

Date Created: *December 09, 2004*
Dates Revised: *May 11, 2005*
May 22, 2007
November 8, 2007
January 28, 2008
April 16, 2009
October 20, 2010
January 17, 2013
June 30, 2014

LG&E and KU Energy LLC Accounting Policy and Procedures

1050 - Purchase Accounting

Policy: Upon the completion of a business combination transaction whereby LG&E and KU Energy LLC ("LKE") was acquired by PPL Corporation ("PPL"), LKE recorded adjustments to its financial statements and the financial statements of Louisville Gas and Electric Company ("LG&E") and Kentucky Utilities Company ("KU") for push-down accounting for certain valuations and reserves. This accounting was implemented in accordance with Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 805, *Business Combinations* and ASC 820, *Fair Value Measurements and Disclosures*. Because PPL is a SEC registrant and LKE, LG&E and KU were to issue exchange traded senior notes and first mortgage bonds, push-down accounting is appropriate as LKE became a wholly owned subsidiary of PPL and its subsidiaries, and LG&E and KU, became indirect wholly owned subsidiaries because of the acquisition.

Procedure: Subsequent to the date of acquisition, LKE's accounting for these assets and liabilities, including methods of depreciation and amortization, are based upon the nature of the asset or the liability, not the manner of acquisition.

Scope: This policy shall apply to all purchase accounting adjustments of LKE, LG&E and KU.

Objective of Procedure: The objective of this policy is to ensure timely, accurate and consistent accounting application for the purchase accounting adjustments.

General Requirements:

Detailed Procedures Performed

Purchase accounting is recorded on separate Oracle G/L companies specifically established for this purpose. The general ledgers established for each company prior to the acquisition continue to be the primary general ledgers.

Each month the amortization journal entries relating to purchase accounting adjustments are recorded by the respective accounting departments maintaining the balance sheet accounts. These amortization entries relate to:

- The following intangibles and related regulatory liabilities created as a result of purchase accounting:
  - coal contracts,
  - emission allowances, and the
  - OVEC power purchase contract
- The following other deferred credits and related regulatory assets created as a result of purchase accounting:
  - coal contracts, and the
  - lease agreement
- The fair value adjustment relating to the pollution control bonds

LG&E and KU Energy LLC Accounting Policy and Procedures

1050 - Purchase Accounting

The Tax department is responsible for evaluating the impact on deferred taxes of the amortization.

The journal entries are prepared and posted no later than day 3 of closing and uploaded to Oracle. The Accounting Analyst performing the balance sheet reconciliation communicates and coordinates with other Accounting Analysts, the respective department manager, Manager, Financial Reporting, the Tax and Treasury departments.

For U.S. GAAP reporting purposes, property, plant and equipment was recorded at its net book value at the acquisition date based on the original cost of the assets less the life reserves. Cost of removal and salvage were not considered in the calculation of net book value since they were classified as regulatory liabilities. For FERC reporting purposes, property, plant and equipment continued to be reported at its historical cost as required by the FERC uniform system of accounts. Depreciation continued to be calculated on the gross asset value on the regulatory accounting set of books since the depreciation rates had previously been approved by various regulatory agencies. Depreciation is not recorded on the purchase accounting ledger, however, when the primary general ledger and the purchase accounting general ledger are combined for U.S. GAAP reporting purposes, depreciation expense, retirements and additions are properly reflected.

Retirement benefit costs under purchase accounting are less than retirement benefit costs for regulatory accounting since the other comprehensive impact of retirement benefits was written off as part of the purchase accounting adjustments. Burdens have been established using a regulatory accounting methodology to ensure that amounts are properly recovered through rates. The difference between retirement benefit costs for regulatory and purchase accounting purposes is recorded on the purchase accounting general ledgers for LG&E and KU Services Company and LG&E and KU Capital LLC.

No other purchase accounting adjustments resulted in changes in the on-going accounting processes.

Reports Generated and Recipients:

None

Additional Controls or Responsibility Provided by Other Procedures:

Account analyses for purchase accounting adjustments are prepared and reviewed monthly, in accordance with the Balance Sheet Accounts Reconciliation Policy.

Goodwill impairment testing is performed at least annually, by the Financial Planning group, in accordance with ASC 350, *Intangibles – Goodwill and Other*, in accordance with LKE's policy for Impairment Testing on Goodwill.

Regulatory Requirements:

LG&E and KU Energy LLC Accounting Policy and Procedures

1050 - Purchase Accounting

None

Reference:

FASB ASC 350, *Intangibles – Goodwill and Other*
FASB ASC 805, *Business Combinations*
FASB ASC 820, *Fair Value Measurements and Disclosures*

Corresponding PPL Policy No. and Name:

N/A

Key Contact:

Manager, Financial Reporting

Administrative Responsibility:

Controller

Date Created: 8/17/05
Dates Revised: 10/31/05, 4/2/09, 7/16/09, 8/07/09, 8/19/09, 3/17/11, 8/11/11

LG&E and KU Energy LLC Accounting Policy and Procedures

1051 - Emission Allowances

Policy: Provide guidance for the accounting related to the emission allowances of LG&E and KU Energy LLC ("LKE") and its affiliates.

Procedure: LKE maintains an inventory of emission allowances at Louisville Gas & Electric Company ("LG&E") and Kentucky Utilities Company ("KU"). These emission allowances are used for consumption in each of the respective subsidiary's generating units. The companies are required to remit emission allowances based on generating units' emissions.

Scope: Emission allowances used by generating units

Objective of Procedure: To ensure proper accounting of emission allowances according to Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") Topic 350, *Intangibles – Goodwill and Other* , ASC 980, *Regulated Operations,* and the FERC Uniform System of Accounts ("USofA").

General Background:
Under current regulations, the Clean Air Act Amendment of 1990 establishes requirements to reduce the levels of SO_2 annually and NOx emissions during May through September, the five month ozone season. This act creates an emissions trading system, which is administered and tracked by the EPA. The trading system creates a tradable right known as an SO_2 or NOx emission allowance. Emission allowances have financial value since they can be bought, sold, traded or held for future use (banking). Banked SO_2 allowances can be used at full value in future years. Banked NOx allowances are subject to a usage limitation called "flow control". In any given year a certain percentage of banked NOx allowances may be used on a 1:1 basis and the remainder may only be used on a 2:1 basis. The EPA disburses a fixed number of fully transferable emission allowances annually. The EPA withholds a certain percentage of the SO_2 allowances for use in an annual auction. SO_2 allowances for 2009 and prior vintage year may be used one allowance per one ton of emissions. From the 2010 vintage year through 2014 vintage year two SO_2 allowances will be needed for each ton of emissions. Beginning with 2015 vintage year and forward 2.86 allowances will be needed for each ton of emissions. The owners of the plant must have enough allowances each year to cover the plant's emissions to avoid penalties.

Procedures:

According to ASC 350 *Intangibles – Goodwill and Other,* emission allowances should be accounted for as intangible assets. Because these allowances are intangible in nature, this does not allow the company to use the inventory scope exception within ASC 845, *Non-Monetary Transactions* to avoid fair value accounting when these allowances are submitted in exchange for actual emissions generation in a nonmonetary exchange. Although, for LG&E and KU, this fair value accounting for emission allowances is superseded by ASC 980, *Regulated Operations*, which states that there are certain public utility regulations that permit rates (prices) to be set at

1051 - Emission Allowances

levels intended to recover the estimated costs of providing regulated services or products, including the cost of capital. If these regulations provide assurances that incurred costs will be recovered in the future, the company is required to capitalize those costs.

Furthermore, as a result of the Environmental Cost Recovery ("ECR") mechanism, which is allowed by the Kentucky Public Service Commission ("KPSC") and provided for by law through Kentucky Revised Statute ("KSR") 278.183, and is in place at each of the utilities in question, the costs associated with certain environmental initiatives are recovered through this ECR surcharge on customers' bills. Gains on sales of emission allowances are returned to the customer and expenses for emission allowances are recovered through the mechanism.

If LG&E and KU want to exchange allowances between companies due to need, ASC 845 requires that transactions that have commercial substance be accounted for at fair value, although EITF 04-13 states that inventory exchanges of the same character of inventory with counterparties in the same line of business should be recognized at the carrying amount of the inventory transferred, not at fair value (EITF 04-13 ¶7). With this, LG&E and KU are allowed to transfer emission allowances between the companies at cost and not at fair value.

As public utilities under FERC guidelines, LG&E and KU will follow General Instruction 21 of Chapter 18 of the USofA to address the regulatory accounting treatment for public utilities of emission allowances. Detailed points of LG&E's and KU's current accounting procedures are below:

A) Public utilities owning allowances, other than those acquired for speculative purposes, shall account for such allowances at cost in Account 158.1, Allowance Inventory. Allowances acquired for speculative purposes shall be accounted for in Account 124, Other Investments. Since LG&E and KU currently do not acquire emission allowances for speculative purposes, these allowances are accounted for in account 158.1 in the FERC chart of accounts.
B) When purchased allowances become eligible for use in different years, and the allocation of the purchase cost cannot be determined by fair value, the purchase cost allocated to allowances of each vintage shall be determined through use of a present-value based measurement. The interest rate used in the present-value measurement shall be the utility's incremental borrowing rate, in the month in which the allowances are acquired, for a loan with a term similar to the period that it will hold the allowances and in an amount equal to the purchase price.
C) The underlying records supporting Account 158.1 and Account 158.2 shall be maintained in sufficient detail so as to provide the number of allowances and the related cost by vintage year.
D) Issuances from inventory shall be accounted for on a vintage basis using a monthly weighted-average method of cost determination. The cost of eligible allowances not used in the current year shall be transferred to the vintage for the immediately following year.

1051 - Emission Allowances

E) Account 158.1 shall be credited and Account 509, Allowances, debited so that the cost of the allowances to be remitted for the year is charged to expense monthly based on each month's emissions.
F) In any period in which actual emissions exceed the amount allowable based on eligible allowances owned, the utility shall estimate the cost to acquire the additional allowances needed.

Under ASC 350 *Intangibles – Goodwill and Other*, emission allowances should be accounted for as intangible assets. Therefore, emission allowances should be analyzed for impairment on an annual basis in accordance with 350, *Intangibles – Goodwill and Other*. The companies have determined the values would not be impaired because the amounts are recoverable through the ECR and no impairment test is required.

See also 1050 – Purchase Accounting policy for information on purchase accounting adjustments related to emission allowances.

Conclusion:

LG&E and KU, as subsidiaries of LKE, record emission allowances as intangible assets on the balance sheet of the financial statements in accordance with ASC 350, *Intangibles – Goodwill and Other*, but are carried at weighted average cost to comply with ASC 980, *Regulated Operations*. Emission allowances are technically included within the balance sheet financial statements within account 158.1 allowance inventory per the FERC CFR guidelines. On an annual basis, LG&E and KU must surrender allowances based on their emissions. Should the utilities emit less than the allowances granted to them, the excess allowances are banked and can be used in future years. In the event that any one of the utilities emit more than they have in banked allowances, they must acquire additional allowances, either through intercompany transfer or on the open market, or incur penalties to the EPA. Due to the fact that the allowances will be carried at cost on the balance sheet for recovery through the ECR mechanism, there is no risk of impairment. Emission allowances are presented as intangible assets in the financial statements in accordance with ASC 350.

Regulatory Requirements:

FERC Accounting Guidelines
ECR Mechanism

Reference:

- ASC 350, *Intangibles – Goodwill and Other*
- ASC 980, *Regulated Operations*

LG&E and KU Energy LLC Accounting Policy and Procedures

1051 - Emission Allowances

- EITF 04-13, *Accounting for Purchases and Sales of Inventory with the Same Counterparty*
- 1050 – Purchase Accounting

Corresponding PPL Policy No. and Name:

1001 – Emission Allowances

Key Contact:

Manager, Regulatory Accounting & Reporting

Administrative Responsibility:

Director, Accounting and Regulatory Reporting

Date Created: 3/31/11, 9/8/11

LG&E and KU Energy LLC Accounting Policy and Procedures

1055 – Regulatory Assets and Liabilities Accounting

Policy: The books and records of Louisville Gas and Electric Company ("LG&E"), Kentucky Utilities Company ("KU"), and LG&E and KU Services Company ("LKS"), (cumulatively, "the Companies"), shall be maintained in compliance with the regulations set forth by the Federal Energy Regulatory Commission ("FERC"), the Kentucky Public Service Commission ("KPSC"), the Virginia State Corporation Commission ("VSCC") Internal Revenue Service (IRS) and Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 980, *Regulated Operations*, applied on a consistent basis. Responsibility for compliance with the guidelines established in this policy resides with the accounting departments initiating transactions affecting the books and records of the Companies.

Procedure: The Companies will defer regulatory assets and liabilities when the amounts are to be included in rates charged to customers at a later date and comply with ASC 980. The regulatory assets and liabilities will be relieved and charged to revenue or expense when they impact the rates charged to customers.

Scope: All books and records of the Companies.

Objective of Procedure: Proper identification and recording of regulatory assets and regulatory liabilities in the Companies' financial statements in accordance with ASC 980, which also comply with the FERC Uniform System of Accounts. [http://www.ferc.gov/legal/acct-matts/usofa.asp]

General Requirements:

Background:

LG&E and KU (collectively "the Utilities") are public utility companies regulated by the KPSC and the FERC. KU is also regulated by the VSCC. LKS is a centralized service company regulated by the FERC and provides services to the Utilities.

Accounting for the Utilities conforms to United States Generally Accepted Accounting Principles (U.S. GAAP) as applied to regulated public utilities and as prescribed by the FERC, the KPSC and the VSCC. The Utilities are subject to Accounting Standards Codification (ASC) 980 which supersedes Statement of Financial Accounting Standards No. 71, *Accounting for the Effects of Certain Types of Regulation* (SFAS No. 71) and other U.S. GAAP literature in accounting matters related to regulated entities.

ASC 980 states that a regulated enterprise may defer certain costs of providing services if the rates established by its regulators are designed to recover the enterprise's specific costs and the economic environment gives reasonable assurance that those rates can be charged and collected throughout the periods necessary to recover the costs. (See ASC 980, paragraph 340-25-1.) Definition 31 of 18 CFR Chapter I, used for regulatory reporting and ratemaking purposes, provides a similar description of regulatory assets and liabilities. 18 CFR, Chapter 1, prescribes a Uniform System of Accounts

1055 – Regulatory Assets and Liabilities Accounting

("USofA") for regulated electric and gas utilities and centralized service companies, which includes the following accounts to be used for regulatory assets and liabilities:

182.3 Other Regulatory Assets
254 Other Regulatory Liabilities

Regulatory assets and liabilities arise from several different circumstances.

The Utilities may initiate a filing with a Commission (the KPSC, the VSCC or the FERC) requesting that a regulatory asset or liability be allowed to be recorded. The filing explains the reason for the request, dollar amounts involved and requested amortization period. The filing can be a stand-alone filing or part of another filing, such as a general base rate filing. The filing is prepared by the State Regulation and Rates Department (Rates) with assistance from the Regulatory Accounting and Reporting (RAR) and Legal Departments. Once filed with the appropriate Commission, discovery occurs and the Commission issues an order. If the Commission approves the request, RAR receives the order from Rates or obtains a copy from the Commission website and records the amount authorized by the Commission. RAR prepares the amortization schedule and begins recording the amortization as stipulated in the order.

A Commission could order that a regulatory asset or liability be recorded for the Utilities without a request from the Utilities. In this instance, RAR would receive the order from Rates and record the appropriate amount per the order. Likewise, the Companies could record a regulatory asset or liability if adequate precedence has been set by regulatory bodies that recovery of the amounts will be allowed in future rates (i.e., significant incremental storm costs) or if current rates include amounts that are expected to be incurred in the future (i.e., net cost of removal included in depreciation rates).

Detailed Procedures Performed:

Establishing a regulatory asset or regulatory liability:

Under certain circumstances an event or a situation may occur that may result in additional revenue or expense or a gain or loss for the Utilities. Examples would include, but are not limited to, severe weather conditions causing damage resulting in additional expense, fluctuations in interest rates or market value of financial instruments such as SWAPs or valuation methods applied to valuing pension payouts which change projected expense and movement in revenue rate mechanisms which affect past or future receipts from customers resulting in underpayments or overpayments. When events or situations such as these occur, the Utilities may seek to recover any increased expense or loss or distribute unexpected increases in revenue or gains through a rate case filing with its respective regulatory authority resulting in an adjustment of future customer rates. Rate case filings associated with the state of Kentucky are accomplished through a Rate Order filed with and approved by the KPSC and can be filed at any time during the year. Rate case filings associated with the state of Virginia are accomplished in a similar fashion as the state of Kentucky, but just through the VSCC. The state of Virginia also has an Annual Informational Filing (AIF) which is filed in the first quarter of each year to the VSCC. This filing has

1055 – Regulatory Assets and Liabilities Accounting

basically all the normal rate case documentation included and historically, this is where the process of potential approval of regulatory assets or liabilities for the state of Virginia starts.

Once it is determined that the need exists to request a rate case hearing as a result of substantial fluctuations in revenue, expense, gain or loss, there must be an analysis to quantify the amount related to each specific transaction. This amount is immediately identified in the current financials based on the guidance provided by definition 31 and the USofA prescribed by 18 CFR Chapter I. In the state of Kentucky, the Utilities would file a Rate Order for the revenue, expense, gain or loss in question seeking approval to establish regulatory asset or liability treatment. The next step for the Utilities would be to request a base rate proceeding requesting an adjustment in customer rates to offset any revenue, expense, gain or loss incurred as a result of the event or situation. Upon approval by the KPSC, the Utilities may then transfer any previously recorded amount to an appropriate regulatory asset or liability and amortize this amount over the period in which it relates to each specific event or situation. In the state of Virginia, the Utilities would wait until the first quarter of the following year to file an AIF for the related revenue, expense, gain or loss seeking VSCC approval to establish regulatory asset or liability treatment, unless occurring in the first quarter, at which point, an AIF can be filed immediately. The next step would be for the Utilities to request a base rate proceeding requesting an adjustment in customer rates to offset any expense, revenue, gain or loss incurred as a result of the event or situation. Upon approval by the VSCC, the Utilities may then transfer any previously recorded amount to an appropriate regulatory asset or liability and amortize this amount over the period in which it relates to each specific event or situation.

In certain situations, the Utilities may have set a precedent as to the approval of a specific type of event or situation that has occurred as a result of a prior regulatory hearing and may choose to record the amount in question as a regulatory asset or liability as opposed to recording revenue, expense, a gain or a loss due to the timing of the event in relation to the end of a quarter or the year. Due to the relative certainty of the ruling based upon prior history, the Utilities take this approach to maintain consistency from a financial reporting perspective. In this case, the Utilities file a request for an accounting order, but record the regulatory asset if all indications are that the precedence will be upheld.

It is at the discretion of the Utilities to determine if FERC jurisdictional regulatory treatment is necessary through an internal review process. At which point the use of FERC generation and transmission formula rate calculations would be utilized to determine the amount of the regulatory asset or liability to be established and the period of recovery, refund or future costs is specifically identified.

Controls performed:

RAR maintains a full disclosure matrix/lead sheet that identifies all regulatory assets and regulatory liabilities recorded on Companies' Balance Sheets as part of its balance sheet reconciliation procedures. The matrix/lead sheet provides the account number, name, description, order number or regulatory authority (i.e., name of the rate mechanism, prior rate case, or future rate case) and category for each regulatory asset and liability, as well as the recovery/payback method and the recovery/payback period.

On at least an annual basis, no later than November, there is a review of all regulatory assets and liabilities recorded by the Companies between the Regulatory Accounting and Reporting Department and

1055 – Regulatory Assets and Liabilities Accounting

the Rates and Regulatory Department in conjunction with all departments that have established an active regulatory asset or liability. This review is based on the matrix/lead sheet maintained by RAR to assure that documentation of all regulatory Orders has been received, or precedence exists, related to each regulatory asset and liability. This review also ensures that future recovery is expected for all regulatory assets and future refunds or costs to be incurred are expected for all regulatory liabilities.

Balance Sheet classification:

For US GAAP purposes, regulatory assets and liabilities expected to be recovered from or refunded to customers within the next twelve months are classified as current assets and liabilities on the balance sheet, respectively. Regulatory assets and liabilities not expected to be recovered from or refunded to customers within the next twelve months are classified as noncurrent assets and liabilities on the balance sheet, respectively. Under the FERC USofA, all regulatory assets and regulatory liabilities are considered long-term in nature.

Disclosure requirements:

In accordance with ASC 980, the following disclosures related to regulatory assets are required for SEC registrants:

1) Nature of the cost deferred
2) Amount deferred
3) Where regulatory assets are classified on balance sheet
4) Recovery period
5) Whether a return is being provided (i.e. included in rate base)

If at any point, the Companies would discontinue the application of ASC 980, they will disclose the reasons for the discontinuation and identify the portion of their operations to which this discontinuation was applied and the net adjustment of the discontinuation will be classified as an extraordinary item, if material, to segregate the item from the results of ordinary operations in the income statement. The nature and amount of any extraordinary item will be disclosed as well.

Reports Generated and Recipients:

Federal Energy Regulatory Commission (FERC)
FERC Form 1 and Form 3

- Page 232 – Other Regulatory Assets
- Page 278 – Other Regulatory Liabilities

Securities and Exchange Committee (SEC)
SEC Form 10-K and Form 10-Q

- Rates and Regulatory Matters footnote

1055 – Regulatory Assets and Liabilities Accounting

Additional Controls or Responsibility Provided by Other Procedures:

LG&E and KU Energy LLC Accounting Policies and Procedures
- 250 - Balance Sheet Accounts Reconciliation policy
- 962 - Compliance with GAAP policy

Regulatory Requirements:

To ensure accuracy of reported financial statements and other financial information provided to regulatory agencies in accordance with ASC 980.

Reference:

Federal Energy Regulatory Commission (www.ferc.gov)
Code of Federal Regulations (www.gpoaccess.gov/cfr/index.html)
FERC Uniform System of Accounts (http://www.ferc.gov/legal/acct-matts/usofa.asp)
VSCC rules of practice and procedures (www.scc.virginia.gov)
Controller Group website (http://intranet1.lgeenergy.com/controllergrp/)
Kentucky Public Service Commission (http://www.psc.state.ky.us)

Corresponding PPL Policy No. and Name:

None

Key Contact:

Director, Accounting & Regulatory Reporting
Manager, Regulatory Accounting & Reporting

Administrative Responsibility:

Controller

Date created: 11/19/09
Date revised: 12/17/09; 3/18/10; 3/31/11, 9/8/11, 6/21/13

Regulatory Asset and Liability Matrix Louisville Gas & Electric

Regulatory Asset	Description	Order No. / Other Support	Category	Responsible Department
ASC 715 - Pension and Postretirement	Employers are required to recognize the over- or under-funded status of a defined benefit pension and postretirement plan as an asset or liability on the balance sheet and to recognize through other comprehensive income the changes in the funded status in the year in which the changes occur. The Utilities have recorded a regulatory asset representing the amount in OCI that is expected to be recovered. 2003-00433 and 2003-00434 provided recovery of ASC 715 (formerly FAS 87 and FAS 106) costs and allowed regulatory asset for minimum pension liability. This may be either an asset, liability or both, depending on the funded status of the respective plan.	2012-00222	1	Treasury
FASB 109 (ASC 740 - Income Taxes)	Deferred income tax assets and liabilities which are recognized for temporary book/tax differences related to unamortized investment tax credits (ITC), excess deferred taxes and enacted changes in tax laws or rates, which are recovered through base rates. This may be either an asset, liability or both, depending on the under- or over-recovery positions.	2005-00180	1	Tax
Swap Termination	Wachovia Bank elected to terminate the interest rate Swap agreement between itself and LG&E in 2008 due to market conditions and LG&E was obligated to pay the settlement fee of the mark-to-market value of the Swap. Recovery of the cost related to this termination was approved by the KPSC in the 2009 rate case and set precedence for recovery of costs of other active swaps.	2009-00549	1	Regulatory
Long-term Interest Rate Swap	In 2010, after LG&E was granted approval by the KPSC to record the realized loss on the terminated Wachovia Swap to a regulatory asset and recover the losses over the remaining life of the bond, it was determined based on that precedent that any gain or loss incurred as a result of Swap agreements would be granted regulatory treatment. Unrealized gains/losses in the fair value of the active JPMorgan, Morgan Stanley and Bank of America Swaps are currently being recorded to a regulatory asset/liability.	2009-00549 (Terminated Swap recovery)	1	Treasury
Winter Storm 2009 (Electric/Gas)	In January and February 2009, the service territories of the Utilities suffered extensive damage due to a severe Ice Storm covering the whole state of Kentucky. The KPSC has granted regulatory accounting treatment and recovery for these expenses.	2009-00549 2009-00175	1	Regulatory
Wind Storm 2008	In September 2008, the service territories of the Utilities suffered extensive damages from the remnants of Hurricane Ike. The KPSC has granted regulatory accounting treatment and recovery for these expenses.	2009-00549 2008-00456	1	Regulatory
Asset Retirement Obligation	The on-going depreciation of the ARO asset (account 101) and the accretion of the ARO liability (account 230). This accounting treatment is approved by the KPSC.	2003-00426	1	Property
Gas Supply Clause	The Gas Supply Clause (GSC) is a monthly adjustment to bills and provides for the recovery of actual costs of gas acquired for retail customers. GSC is a calculation of expected purchases, sales, and expenses for the up-coming three-month period. The total accrued balance of the GSC regulatory asset or liability consists of over- or under-recoveries due to estimates in the Gas Supply Costs, Refund Factor, Performance Based Ratemaking Recovery Component and residual over- or under-recoveries in the Gas Cost Actual Adjustment. This mechanism may be either an asset, liability or both depending on the under- or over-recovery positions.	9133 (order issued 01/07/1985)	2	Revenue
Gas Supply Clause - Performance-based Rates	LG&E's Gas Supply Clause was modified in 1997 to incorporate a natural gas procurement incentive mechanism called Performance Based Ratemaking (PBR). LG&E has since operated under this mechanism related to its natural gas procurement activities adjusting its rates annually to recover (or refund) its portion of the expense (or savings) incurred during each year. Performance Based Rates represent an under-recovery and will always result in an asset. Any remaining balance at the end of the recovery period is reclassified to the Gas Supply Clause regulatory asset or liability.	2009-00550	2	Revenue

Regulatory Asset and Liability Matrix Louisville Gas & Electric

Regulatory Asset	Description	Order No. / Other Support	Category	Responsible Department
Fuel Adjustment Clause	The energy generation and delivery in the month that the Fuel Adjustment Clause (FAC) expenses are incurred will always differ from those in the month the FAC expenses are recovered and, as a result, the Utilities will over- or under-recover the fuel expenses. FAC revenue is reduced for over-recoveries and a regulatory liability is recognized. Conversely, FAC revenue is increased for under-recoveries and a regulatory asset is recognized. This mechanism may be either an asset or liability, depending on the under- or over-recovery position.	807 KAR 5:056	2	Revenue
Summer Storm 2011	In August 2011, a strong line of thunderstorms passed through the LG&E service territory causing significant damages and widespread outages. The KPSC has granted regulatory accounting deferral and recovery for these expenses.	2012-00222	1	Regulatory
Unamortized Debt Expense	Purchase Accounting adjustment for the reclassification of deferred debt issuance costs from a long-term asset (other noncurrent) to a regulatory asset. Deferred debt issuance costs are generally eliminated in purchase accounting since no future value is assigned to them. However, debt issuance costs on the general ledger of LG&E at October 31, 2010 are recoverable in base rates. Regulatory offset is appropriate as KU has the right to recovery. As such, these costs were treated as a regulatory asset and were not eliminated as a result of the acquisition.	FERC Docket No. AC11-83-000	1	Regulatory
Coal Contracts	Purchase Accounting market valuation of contracted coal supply agreements due to the PPL acquisition of LG&E and KU Energy. This asset is offset by a deferred liability.	FERC Docket No. AC11-83-000	1	Regulatory
Environmental Cost Recovery	An environmental surcharge allows the Utilities to recover and earn a return on approved capital projects associated with new environmental compliance facilities, as well as associated O&M expenses. The Environmental Cost Recovery (ECR) is calculated with estimated sales amounts and true-ups are made in subsequent filings for the actual sales. The ECR billing component is filed with the KPSC during the month following the ECR expense month, and billed to the customers in the month after the KPSC filing, two months after the ECR expense month. As a result, a two-month regulatory lag exists between the ECR expense month and the month in which ECR is billed to customers for recovery, which is recorded in the regulatory asset or liability account. This mechanism can be either an asset or liability, depending on the under- or over-recovery position.	KRS 278.183	2	Revenue
Rate Case Expenses (2012 - Electric/Gas)	Rate case expenses are charged to the other deferred debits account until the rate case is finalized and a rate order is issued. Once a rate order is issued, the charges are moved to a regulatory asset account and amortized over the period authorized in the order. These costs are associated with consulting services, engineering services, advertising expenses and legal services in preparation of the testimony and support of each rate case.	2012-00222	1	Regulatory
KY Consortium for Carbon Storage	The Kentucky Consortium for Carbon Storage (KCCS) is a partnership between government and private industry stakeholders to study the feasibility of geologic storage in Kentucky of carbon dioxide emissions from coal fired electric plants. The KCCS was created by the Kentucky Geological Survey and the Department of Energy Development and Independence. The KPSC has granted approval to record the expenses in a regulatory asset account. Approval was granted to amortize the costs over a 4 year period.	2009-00549	1	Regulatory
Carbon Management Research Group	The Carbon Management Research Group (CMRG) is a partnership between academia, the private sector and Kentucky State government regarding the management of carbon and carbon dioxide from existing coal-fired electric plants. The KPSC has granted approval to record the expenses in a regulatory asset account. Approval was granted to amortize the costs over a ten year period.	2009-00549	1	Regulatory
General Management Audit (Electric/Gas)	LG&E incurred expenses related to the customer service audit performed by the KPSC and its consultants. The KPSC has granted recovery for these expenses.	2012-00222	1	Regulatory

Regulatory Asset and Liability Matrix Louisville Gas & Electric

Regulatory Asset	Description	Order No. / Other Support	Category	Responsible Department
MISO Exit Fee	The Utilities were authorized to withdraw from membership of the Midwest Independent Transmission System Operator, Inc. (MISO) as part of KPSC Order #2003-00266. The Utilities were required to record a regulatory liability for the MISO Schedule 10 charges included in existing base rates and record the MISO exit fee as a regulatory asset. Subsequent refunds have been received from MISO, as a result of various FERC orders, and recorded as regulatory liabilities. At each KPSC test year end, the balances in the regulatory asset and regulatory liabilities are netted and amortization of the net amount is adjusted to amortize the balance over the allowed period in each case.	2008-00251	1	Regulatory
DSM Cost Recovery	Demand Side Management (DSM) is a means to reduce or modify energy usage by educating and encouraging customers to conserve energy and reduces the amount of energy required by customers which also helps to reduce the need to construct or purchase additional power sources. The DSM balancing adjustment consists of the total difference between the amount billed to the customer during the twelve month period from the actual cost of the approved programs during the same twelve month period as calculated for demand cost recovery, revenue from lost sales and DSM incentive. This mechanism may be either an asset or liability depending on the under- or over-recovery position.	2007-00319	2	Revenue

Regulatory Asset and Liability Matrix Louisville Gas & Electric

Regulatory Liability	Description	Order No.	Category	Responsible Department
OVEC Power Purchase Contract	Purchase Accounting market valuation of the power purchase contract between the company and Ohio Valley Electric Company (OVEC) due to the PPL and LG&E and KU Energy merger. This liability is offset by an intangible asset.	FERC Docket No. AC11-83-000	1	Regulatory
Coal Contracts	Purchase Accounting market valuation of contracted coal supply agreements due to the PPL acquisition of LG&E and KU Energy. This liability is offset by an intangible asset.	FERC Docket No. AC11-83-000	1	Regulatory
ASC 740 - Income Taxes	Deferred income tax assets and liabilities which are recognized for temporary book/tax differences related to unamortized investment tax credits (ITC), excess deferred taxes and enacted changes in tax laws or rates, which are recovered through base rates. This may be either an asset, liability or both, depending on the under- or over-recovery positions.	2005-00180	1	Tax
LT Interest Rate Swap - Non LKE Affiliate	In 2010, after LG&E was granted approval by the KPSC to record the realized loss on the terminated Wachovia Swap to a regulatory asset and recover the losses over the remaining life of the bond, it was determined based on that precedent that any gain or loss incurred as a result of Swap agreements active or inactive would be granted regulatory treatment. Realized and unrealized gains/losses related to interest rate hedges are currently being recorded to a regulatory liability/asset.	2009-00549 (Terminated Swap recovery)	1	Treasury
Cost of Removal	Represents the cost of removal (COR) component of KPSC approved depreciation rates for the underlying assets, which is recovered from customers through base rates. COR is only reported as a regulatory liability for SEC reporting purposes and is reported in accumulated depreciation for regulatory reporting purposes.	2003-00426	1	Property
Gas Line Tracker	Mechanism for the recovery of costs associated with replacing customer service risers, replacing and installing service lines, leak mitigation and main replacements. This mechanism may be either an asset or liability, depending on the under- or over-recovery position.	2012-00222	1	Regulatory
Emission Allowances	Purchase Accounting market valuation of the company's emission allowance inventory due to the PPL and LG&E and KU Energy merger. This liability is offset by an intangible asset.	FERC Docket No. AC11-83-000	1	Regulatory
Gas Supply Clause	The Gas Supply Clause (GSC) is a monthly adjustment to bills and provides for the recovery of actual costs of gas acquired for retail customers. GSC is a calculation of expected purchases, sales, and expenses for the up-coming three-month period. The total accrued balance of the GSC regulatory asset or liability consists of over- or under-recoveries due to estimates in the Gas Supply Costs, Refund Factor, Performance Based Ratemaking Recovery Component and residual over- or under-recoveries in the Gas Cost Actual Adjustment. This mechanism may be either an asset, liability or both, depending on the under- or over-recovery positions.	9133 (order issued 01/07/1985)	2	Revenue
MISO Exit Fee Refund	The Utilities were authorized to withdraw from membership of the Midwest Independent Transmission System Operator, Inc. (MISO) as part of KPSC Order #2003-00266. The Utilities were required to record a regulatory liability for the MISO Schedule 10 charges included in existing base rates and record the MISO exit fee as a regulatory asset. A regulatory liability is also recorded for refunds subsequently received from MISO. See MISO regulatory asset description above for a description of the netting of these amounts.	2008-00251	1	Regulatory

Regulatory Asset and Liability Matrix Louisville Gas & Electric

Regulatory Liability	Description	Order No.	Category	Responsible Department
Purchased Gas Adjustment	The purchased gas adjustment is a pass through of refunds received by LG&E associated with Tennessee Gas Pipeline Company. The purchased gas adjustment's refund factor is based upon amounts refunded from Tennessee Gas Pipeline Company and the expected sales for the upcoming 12 month period. At the end of the twelve month refund period, any remaining balance will be refunded/recovered through the GCBA. Purchase Gas Adjustment represents an over-recovery and will always result in a liability. Any remaining balance at the end of the refund period is reclassified to the Gas Supply Clause regulatory asset or liability.	2009-00457 2010-00263 2010-00387 2010-00525 2011-00119 2011-00228 2011-00402 2011-00523 2012-00125 2012-00286	2	Revenue

Category Legend

1 - Regulatory assets or liabilities are ordered by a regulatory commission, generally pursuant to the Company's rate filing or an accounting order issued by the commission, and are generally amortized to the income statement over a period of time specified in the order.

2 - Regulatory assets and liabilities that generally arise from the timing between when revenues are collected from customers and when actual costs are incurred by the Utilities are for the various utility monthly billing adjustments for rate mechanisms that are collected or refunded outside of base rates. These rate mechanisms allow for more timely recovery from customers of Commission approved utility expenditures.

Regulatory Asset and Liability Matrix Kentucky Utilities

Regulatory Asset	Description	Order No. / Other Support	Category	Responsible Department
ASC 715 - Pension and Postretirement	Employers are required to recognize the over- or under-funded status of a defined benefit pension and postretirement plan as an asset or liability on the balance sheet and to recognize through other comprehensive income the changes in the funded status in the year in which the changes occur. The Utilities have recorded a regulatory asset representing the amount in OCI that is expected to be recovered. 2003-00433 and 2003-00434 provided recovery of ASC 715 (formerly FAS 87 and FAS 106) costs and allowed regulatory asset for minimum pension liability. This may be either an asset, liability or both, depending on the funded status of the respective plan.	2012-00221	1	Treasury
ASC 740 - Income Taxes	Deferred income tax assets and liabilities which are recognized for temporary book/tax differences related to AFUDC equity, unamortized investment tax credits (ITC), excess deferred taxes and enacted changes in tax laws or rates, which are recovered through base rates. This may be either an asset, liability or both, depending on the under- or over-recovery position.	2005-00181	1	Tax
Winter Storm 2009	In January and February 2009, the service territories of the Utilities suffered extensive damage due to a severe Ice Storm covering the whole state of Kentucky. The KPSC has granted regulatory accounting treatment and recovery for these expenses.	2009-00548 2009-00174	1	Regulatory
Asset Retirement Obligation	The on-going depreciation of the ARO asset (account 101) and accretion of the ARO liability (account 230). This accounting treatment is approved by the KPSC.	2003-00427	1	Property
KY Fuel Adjustment Clause	The energy generation and delivery in the month that the Fuel Adjustment Clause (FAC) expenses are incurred will always differ from those in the month the FAC expenses are recovered and, as a result, the Utilities will over- or under-recover the fuel expenses. FAC revenue is reduced for over-recoveries and a regulatory liability is recognized. Conversely, FAC revenue is increased for under-recoveries and a regulatory asset is recognized. This mechanism may be either an asset or liability, depending on the under- or over-recovery position.	807 KAR 5:056	2	Revenue
Mountain Storm 2009	In December 2009, Old Dominion Power's (ODP) service territory in Virginia suffered extensive damage and outages due to a severe snowstorm. The VSCC approved regulatory accounting treatment for these expenses in KU's 2010 Annual Informational Filing (AIF) and approved recovery for these expenses in KU's 2010 base rate case.	PUE 2010-00141	1	Regulatory
Unamortized Debt Expense (various)	Purchase Accounting adjustment for the reclassification of deferred debt issuance costs from a long-term asset (other noncurrent) to a regulatory asset. Deferred debt issuance costs are generally eliminated in purchase accounting since no future value is assigned to them. However, debt issuance costs on the general ledger of KU at October 31, 2010 are recoverable in base rates. Regulatory offset is appropriate as KU has the right to recovery. As such, these costs were treated as a regulatory asset and were not eliminated as a result of the acquisition.	FERC Docket No. AC11-83-000	1	Regulatory
Environmental Cost Recovery	An environmental surcharge allows the Utilities to recover and earn a return on approved capital projects associated with new environmental compliance facilities, as well as associated O&M expenses. The Environmental Cost Recovery (ECR) is calculated with estimated sales amounts and true-ups are made in subsequent filings for the actual sales. The ECR billing component is filed with the KPSC during the month following the ECR expense month, and billed to the customers in the month after the KPSC filing, two months after the ECR expense month. As a result, a two-month regulatory lag exists between the ECR expense month and the month in which ECR is billed to customers for recovery, which is recorded in the regulatory asset or liability account. This mechanism may be either an asset or liability, depending on the under- or over-recovery position.	KRS 278.183	2	Revenue

Regulatory Asset and Liability Matrix Kentucky Utilities

Regulatory Asset	Description	Order No. / Other Support	Category	Responsible Department
MISO Exit Fee (FERC/Kentucky/Virginia)	The Utilities were authorized to withdraw from membership of the Midwest Independent Transmission System Operator, Inc. (MISO) as part of KPSC Order #2003-00266. The Utilities were required to record a regulatory liability for the MISO Schedule 10 charges included in existing base rates and record the MISO exit fee as a regulatory asset. Subsequent refunds have been received from MISO, as a result of various FERC orders, and recorded as regulatory liabilities. At each KPSC test year end, the balances in the regulatory asset and regulatory liabilities are netted and amortization of the net amount is adjusted to amortize the balance over the allowed period in each case.	2008-00251 PUE 2009-00029 EC06-4-000 EC06-4-001 ER06-20-000 ER06-20-001	1	Regulatory
Coal Contracts	Purchase Accounting market valuation of contracted coal supply agreements due to the PPL acquisition of LG&E and KU Energy. This asset is offset by a deferred liability.	FERC Docket No. AC11-83-000	1	Regulatory
Wind Storm 2008	In September 2008, the service territories of the Utilities suffered extensive damages from the remnants of Hurricane Ike. The KPSC has granted regulatory accounting treatment and recovery for these expenses.	2009-00548 2008-00457	1	Regulatory
Rate Case Expenses (2012)	Rate case expenses are charged to the other deferred debits account until the rate case is finalized and a rate order is issued. Once a rate order is issued, the charges are moved to a regulatory asset account and amortized over the period authorized in the order. These costs are associated with consulting services, engineering services, advertising expenses and legal services in preparation of the testimony and support of each rate case.	2012-00221	1	Regulatory
VA Fuel Component	Allows for fuel recovery based on projected fuel costs for the coming year plus an adjustment for any over- or under-recovery of fuel expenses from the prior year. Over-recoveries reduce revenue and create a regulatory liability, while under-recoveries result in the recording of additional revenue and a corresponding regulatory asset.	Title 56 of the Code of Virginia, Chapter 10; Section 56-249.6	2	Revenue
KY Consortium for Carbon Storage	The Kentucky Consortium for Carbon Storage (KCCS) is a partnership between government and private industry stakeholders to study the feasibility of geologic storage in Kentucky of carbon dioxide emissions from coal fired electric plants. The KCCS was created by the Kentucky Geological Survey and the Department of Energy Development and Independence. The KPSC has granted approval to record the expenses in a regulatory asset account. Approval was granted to amortize the costs over a 4 year period.	2009-00548	1	Regulatory
Carbon Management Research Group	The Carbon Management Research Group (CMRG) is a partnership between academia, the private sector and Kentucky State government regarding the management of carbon and carbon dioxide from existing coal-fired electric plants. The KPSC has granted approval to record the expenses in a regulatory asset account. Approval was granted to amortize the costs over a ten year period.	2009-00548	1	Regulatory
General Management Audit (Electric)	KU incurred expenses related to the customer service audit performed by the KPSC and its consultants. The KPSC has granted recovery for these expenses.	2012-00222	1	Regulatory
DSM Cost Recovery	Demand Side Management (DSM) is a means to reduce or modify energy usage by educating and encouraging customers to conserve energy and reduces the amount of energy required by customers which also helps to reduce the need to construct or purchase additional power sources. The DSM balancing adjustment consists of the total difference between the amount billed to the customer during the twelve month period from the actual cost of the approved programs during the same twelve month period as calculated for demand cost recovery, revenue from lost sales and DSM incentive. This mechanism may be either an asset or liability depending on the under- or over-recovery position.	2007-00319	2	Revenue

Regulatory Asset and Liability Matrix Kentucky Utilities

Regulatory Liability	Description	Order No. / Other Support	Category	Responsible Department
ASC 740 - Income Taxes	Deferred income tax assets and liabilities which are recognized for temporary book/tax differences related to AFUDC equity, unamortized investment tax credits (ITC), excess deferred taxes and enacted changes in tax laws or rates, which are recovered through base rates. This may be either an asset, liability or both, depending on the under- or over-recovery position.	2005-00181	1	Tax
Coal Contracts	Purchase Accounting market valuation of contracted coal supply agreements due to the PPL acquisition of LG&E and KU Energy. This liability is offset by an intangible asset.	FERC Docket No. AC11-83-000	1	Regulatory
OVEC Power Purchase Contract	Purchase Accounting market valuation of the power purchase contract between the company and Ohio Valley Electric Company (OVEC) due to the PPL and LG&E and KU Energy merger. This liability is offset by an intangible asset.	FERC Docket No. AC11-83-000	1	Regulatory
MISO Exit Fee Refund (FERC/Kentucky/Virginia)	The Utilities were authorized to withdraw from membership of the Midwest Independent Transmission System Operator, Inc. (MISO) as part of KPSC Order #2003-00266. The Utilities were required to record a regulatory liability for the MISO Schedule 10 charges included in existing base rates and record the MISO exit fee as a regulatory asset. A regulatory liability is also recorded for refunds subsequently received from MISO. See MISO regulatory asset description above for a description of the netting of these amounts.	2008-00251 PUE 2009-00029 EC06-4-000 EC06-4-001 ER06-20-000 ER06-20-001	1	Regulatory
LT Interest Rate Swap - Non LKE Affiliate	In 2010, after LG&E was granted approval by the KPSC to record the realized loss on the terminated Wachovia Swap to a regulatory asset and recover the losses over the remaining life of the bond, it was determined based on that precedent that any gain or loss incurred as a result of Swap agreements active or inactive would be granted regulatory treatment. Realized and unrealized gains/losses related to interest rate hedges are currently being recorded to a regulatory liability/asset.	2009-00549 (Terminated Swap recovery)	1	Treasury
Cost of Removal	Represent the cost of removal (COR) component of KPSC approved depreciation rates for the underlying assets, which is recovered from customers through base rates. COR is only reported as a regulatory liability for SEC reporting purposes and is reported in accumulated depreciation for regulatory reporting purposes.	2003-00427	1	Property
Emission Allowances	Purchase Accounting market valuation of the company's emission allowance inventory due to the PPL and LG&E and KU Energy merger. This liability is offset by an intangible asset.	FERC Docket No. AC11-83-000	1	Regulatory

Category Legend

1 - Regulatory assets or liabilities are ordered by a regulatory commission, generally pursuant to the Company's rate filing or an accounting order issued by the commission, and are generally amortized to the income statement over a period of time specified in the order.

2 - Regulatory assets and liabilities that generally arise from the timing between when revenues are collected from customers and when actual costs are incurred by the Utilities are for the various utility monthly billing adjustments for rate mechanisms that are collected or refunded outside of base rates. These rate mechanisms allow for more timely recovery from customers of Commission approved utility expenditures.

LG&E and KU Energy LLC Accounting Policy and Procedures

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Policy: LG&E and KU Energy LLC ("LKE" or "the Company") will account for and disclose guarantees as required by U.S. GAAP.

Procedure: Review the applicable contracts to determine the existence of guarantees.

Scope: All guarantees entered into by LKE and its subsidiaries.

Objective of Procedure: Ensure proper accounting and disclosure of guarantees in the financial statements.

General Requirements:

III. Definitions

Guarantee – Agreement that provides assurance (financial and/or performance) to third parties.

Underlying- A specified interest rate, security price, commodity price, foreign exchange rate, index of prices or rates, or other variable (including the occurrence or nonoccurrence of a specified event such as a scheduled payment under a contract). An underlying may be a price or rate of an asset or liability but is not the asset or liability itself. An underlying is a variable that, along with either a notional amount or a payment provision, determines the settlement of a derivative instrument.

Fair Value –As defined in the Codification, "fair value" is "the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date." Fair value measurement concepts include: a) exit price (entry, transaction or settlement price does not necessarily equate to fair value), b) highest and best use, c) principal or most advantageous market and d) non-performance risk (e.g. credit risk) for an entity's own liabilities. Refer to ASC 820-10-30 and 820-10-35 for the guidance on fair value measurement and subsequent measurement. When measuring fair value, these concepts as well as any additional disclosures should be considered and documented. Refer to ASC 820-10-50 for the guidance on fair value disclosures.

IV. Accounting Practice

1. Background

A guarantee consists of both noncontingent and contingent aspects. The noncontingent aspect is the ongoing obligation to stand ready to perform over the term of the guarantee in the event the specified triggering events or conditions occur, while the contingent

aspect is the possibility of having to perform if the specified triggering events or conditions occur.

The following accounting principles provide the primary guidance around the accounting and disclosure requirements for guarantees.

ASC 460-10-25 clarifies the requirements related to the recognition of a liability by a guarantor at the inception of a guarantee for the noncontingent obligation that the guarantor has undertaken in issuing the guarantee. ASC 460-10-50 addresses the disclosures to be made by the guarantor in its interim and annual financial statements about its obligations under guarantees. ASC 460-10-35 does not specify the subsequent measurement of the guarantor's recognized liability for either the noncontingent aspect of the guarantee or the contingent aspect of the guarantee. Generally, the liability initially recognized (under ASC 460-10-25-4) would be reduced (by a credit to earnings) as the guarantor is released from its risk under the guarantee. Depending on the nature of the guarantee, the guarantor's release from its risk under the guarantee would typically be recognized over the term of the guarantee using one of the three methods:

1.) Only upon either expiration or settlement of the guarantee
2.) By a systematic and rational amortization method
3.) As the fair value of the guarantee changes.

Although these three methods are currently used in practice, ASC 460-10-35 does not provide comprehensive guidance regarding the circumstances in which each of these methods would be appropriate. A guarantor is not free to choose any of the three methods in deciding how the liability for its obligations under the guarantee is measured subsequent to the initial recognition of the liability. For example, a guarantor willwill not use the fair value in subsequently accounting for the liability of its obligation under a previously issued guarantee unless the use of that method is justified under GAAP. Specifically, fair value is used to subsequently measure guarantees accounted for as derivatives under Topic 815.

Accounting for the contingent aspect of the guarantee is governed by ASC 450-20, "Contingencies" unless it is accounted for as a derivative. If it is accounted for as a derivative then the guidance in ASC 815, "Derivatives and Hedging" is applied. The disclosure provisions in ASC 450-20-50 regarding disclosure of a loss that is reasonably possible still apply.

2. Accounting

For guarantees that fall within the scope of the recognition (section 25) and measurement (section 30) provisions of ASC 460, guarantors must recognize a liability equal to the fair value of the guarantee at inception for any guarantees issued or modified after December 31, 2002. For guarantees issued prior to that date, the previous accounting was not

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revised or restated. However, the disclosure requirements in ASC 460-10-50 apply to all qualifying guarantees no matter when the guarantee was issued or modified.

In the event that the guarantor is required to recognize a liability under ASC 450 for the related contingent loss at the time a guarantee is issued, the liability to be recognized will be the greater of (a) the amount that satisfies the fair value objective as discussed in ASC 460 or (b) the contingent liability amount required to be recognized at inception of the guarantee by ASC 450.

The recognition and measurement provisions of ASC 460 apply to guarantee contracts that have any of the following characteristics (see ASC 460-10-15-4):

- ✓ Contracts that contingently require the guarantor to make payments (either in cash, financial instruments, other assets, shares of stock or provision of services) to the guaranteed party based on changes in an underlying that is related to an asset, a liability, or an equity security of the guaranteed party (e.g., financial and market value guarantees). Examples include a financial standby letter of credit, a market value guarantee on either a financial asset or a nonfinancial asset owned by the guaranteed party, guarantee of the market price of common stock, a guarantee of collection of the scheduled contractual cash flows from individual financial assets held by a special purpose entity, or a minimum revenue guarantee.
- ✓ Contracts that contingently require the guarantor to make payments to the guaranteed party based on another entity's failure to perform under an obligating agreement (performance guarantees).
- ✓ Indemnification agreements (contracts) that contingently require the indemnifying party (guarantor) to make payments to the indemnified party (guaranteed party) based on changes in an underlying that is related to an asset, a liability, or an equity security of the indemnified party. Examples are an adverse judgement in a lawsuit or the imposition of additional taxes due to either a change in the tax laws or an adverse interpretation of the tax law.
- ✓ Indirect guarantees of the indebtedness of others, even though the payment to the guaranteed party may not be based on changes in an underlying that is related to an asset, liability, or an equity security of the guaranteed party.

ASC 460 does **not** apply to the following guarantee contracts (see ASC 460-10-15-7):

- ✓ A guarantee or an indemnification that is excluded from the scope of ASC 450 (see ASC 450-20-15-2). Therefore, items like vacation pay, deferred compensation contracts, stock issued to employees and other employment related costs are excluded.
- ✓ Guarantees issued by insurance and reinsurance companies and accounted for under ASC 944.
- ✓ Residual value guarantees provided by lessees in capital leases.

Items accounted for as contingent rent under ASC 840-30.

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- ✓ Vendor rebates.
- ✓ Guarantees whose existence prevents the guarantor from recognizing a sale or the earnings from a sale.
- ✓ Commercial letters of credit and other loan commitments.
- ✓ Indemnifications or guarantees of an entity's own future performance.
- ✓ Noncontingent forward contracts for which the net settlement can flow from either party to the other party.
- ✓ Registration payment arrangement within the scope of ASC 825-20.
- ✓ A guarantee that is accounted for as a credit derivative at fair value under Topic 815.

The liability recognition and measurement provisions of ASC 460 do **not** apply to the types of transactions listed below (see ASC 460-10-25-1). However, these transactions are still subject to the disclosure requirements of ASC 460-10-50.

- ✓ A guarantee for which the underlying is related to the performance (regarding function, not price) of nonfinancial assets that are owned by the guaranteed party (e.g., product warranties).
- ✓ Guarantees that are accounted for as derivative instruments at fair value under ASC 815.
- ✓ Guarantees issued in a business combination that represent contingent consideration under ASC 805, "Business Combinations."
- ✓ Guarantees for which the guarantor's obligations would be reported as an equity item (rather than a liability) under generally accepted accounting principles.
- ✓ A guarantee by an original lessee that has become secondarily liable under a new lease that relieved the original lessee from being the primary obligor under the original lease.
- ✓ Guarantees issued between either parents and their subsidiaries or corporations under common control.
- ✓ A parent's guarantee of a subsidiary's debt to a third party, and a subsidiary's guarantee of the debt owed to a third party by either its parent or another subsidiary of that parent.

3. Disclosure requirements

A. Under ASC 460-10-50-4, a guarantor is required to disclose the following information in its interim and annual financial statements about each guarantee, or each group of similar guarantees, even if the likelihood of the guarantor's having to make any payments under the guarantee is remote:

- ♦ The nature of the guarantee, including the approximate term of the guarantee, how the guarantee arose, and the events or circumstances that would require the guarantor to perform under the guarantee
- ♦ The maximum potential amount of future payments (undiscounted) the guarantor could be required to make under the guarantee. Such amount will not be reduced

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by the effects of any amounts that may possibly be recovered under recourse or collateralization provisions in the guarantee. If the terms of the guarantee provide for no limitation to the maximum potential future payments under the guarantee, that fact will be disclosed. If the guarantor is unable to develop an estimate of the maximum potential amount of future payments, the guarantor will disclose the reasons why it cannot estimate the maximum potential amount.

- The current carrying amount of the liability, if any, for the guarantor's obligations under the guarantee, regardless of whether the guarantee is freestanding or embedded in another contract; and
- The nature of any recourse provisions that would enable the guarantor to recover the amounts paid under the guarantee and any assets held either as collateral or by third parties that, upon the occurrence of any triggering event or condition under the guarantee, the guarantor can obtain and liquidate to recover all or a portion of the amounts paid under the guarantee. The guarantor will indicate, if estimable, the approximate extent to which the proceeds from liquidation of those assets would be expected to cover the maximum potential amount of future payments under the guarantee.
- The current status of the payment/performance risk of the guarantee
- If internal groupings are used (for the purposes of determining payment/performance risk above), how these groupings are determined and used for managing risk.
- ASC 820, "Fair Value Measurements and Disclosures" (see "Fair Value" in definitions) has specific disclosure requirements for items subsequently measured at fair value. Measurements to initially recognize an item at fair value are exempt from the ASC 820 disclosure requirements.

For product warranties, instead of disclosing the maximum potential amount of future payments under the guarantee, a guarantor is required to disclose the following according to ASC 460-10-50-8:

- The information required to be disclosed by ASC 460-10-50-4 (see above; except for disclosing the maximum potential amount of future payments).
- The accounting policy and methodology used in determining the liability for product warranties.
- A tabular reconciliation of the changes in the guarantor's aggregate product warranty liability for the reporting period. The reconciliation should present
  - ✓ the beginning balance of the aggregate product warranty liability,
  - ✓ the aggregate reductions in that liability for payments made under the warranty,
  - ✓ the aggregate changes in the liability for accruals related to product warranties issued during the reporting period,

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- ✓ the aggregate changes in the liability for accruals related to preexisting warranties (including adjustments related to changes in estimates) and the ending balance of the aggregate product warranty liability.

B. Under ASC 460-10-50-1 through 50-3, an entity will disclose certain loss contingencies even though the possibility of loss may be remote. The common characteristic of those contingencies is a guarantee that provides a right to proceed against an outside party in the event that the guarantor is called on to satisfy the guarantee. Examples include:

- ♦ Guarantees of indebtedness of others, including indirect guarantees of indebtedness of others
- ♦ Obligations of commercial banks under standby letters of credit
- ♦ Guarantees to repurchase receivables that have been sold or otherwise assigned
- ♦ Other agreements that in substance have the same guarantee characteristic

The disclosure will include the nature and the amount of the guarantee. Consideration will be given to disclosing (if estimable) the value of any recovery that could be expected to result, such as from the guarantor's right to proceed against an outside party.

C. According to ASC 460-10-50-5, the disclosures required by this Overall Subsection for the Guarantees Topic do not eliminate or affect the following disclosure requirements:

- ♦ The requirements in the General Subsection of ASC 825-10-50 that certain entities disclose the fair value of their financial guarantees issued
- ♦ The requirements in paragraphs ASC 450-20-50-3 through 50-4 that an entity disclose a contingent loss that has a possibility of occurring
- ♦ The requirements in the Disclosure Sections of Topic 815 which apply to guarantees accounted for as derivatives
- ♦ The requirements of ASC 275-10-50 that an entity disclose information about risks and uncertainties that could significantly affect the amounts reported in the financial statements in the near term.
- ♦ According to ASC 460-10-50-6, some guarantees are issued to benefit entities that are related parties. In these cases, the disclosures required by ASC 460 are incremental to the disclosures required by ASC 850.

- ✓ D. SEC registrants must also comply with the guidance outlined under Financial Reporting Release No. 61 (FR 61), Commission Statement about Management's Discussion and Analysis of Financial Condition and Results of Operations. FR 61 suggests that registrants consider aggregation of information about contractual obligations and commercial commitments in a single location so that a total picture of obligations would be readily available.
- ✓

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V. Procedures

The following explains the procedures for identifying, valuing and disclosing guarantees, including indemnifications, that are required to be accounted for and/or disclosed in accordance with ASC 460 and related guidance. All references to guarantees also apply to indemnifications.

Identification and Measurement of Guarantees

- *Individuals involved in executing contracts are responsible for identifying guarantees issued by LKE in the contracts. These individuals may include personnel in Legal, Supply Chain, Treasury, Operations, Credit and Contract Administration or whoever is directly involved with the execution of a new agreement.*
- A Financial Accounting and Analysis (FAA) designated Accounting Analyst, a Supply Chain designated Manager, and a Corporate Fuels and By Products Manager are responsible for performing guarantee reviews during the contract review process and ensuring the appropriate controls are performed. FAA will perform contract reviews for any contracts that were not entered into by Supply Chain and Fuels. See LKE's policy on Contractual Review. For the purposes of this policy, the designee will be referred to as the Guarantee Reviewer.
- Any guarantees identified should be reported to the Guarantee Reviewer for the respective control area. These individuals (Guarantee Reviewers) are responsible for reviewing the guarantee and making a determination as to applicable accounting and/or disclosure treatment.
- The Guarantee Reviewers are responsible for determining whether such guarantees are in the scope of ASC 460, and if so, whether they are in scope for purposes of initial recognition, measurement and disclosure or just for disclosure purposes. If the Guarantee Reviewer is unsure about the applicability of the guarantee under ASC 460, then he or she should contact FAA.
- The Guarantee Reviewer will notify the individual who originally identified the guarantee about the applicability of the guarantee under ASC 460 and the need to record and/or disclose such guarantees. If necessary, the individuals involved in executing the contract are responsible for determining the fair value of guarantees requiring recognition and measurement, with assistance from the Guarantee Reviewer and/or FAA in determining a method for valuing the guarantees.

B. Documentation and Disclosure

- Conclusions regarding the applicability of ASC 460 are documented by the Guarantee Reviewer.
- The Guarantee Reviewer will initial the copy of the guarantee reviewed and note the date of such review. Each Guarantee Reviewer will maintain a file of all guarantees reviewed by quarter. Included in the file is a spreadsheet that is used

to log the documents reviewed and conclusions reached regarding the applicability of ASC 460. At least quarterly, the supervisor of the Guarantee Reviewer will review the log and note approval by signing and dating the log. See 451 – Contract Review policy for an example of a log.

- Each quarter, the Guarantee Reviewers will forward a copy of the approved logs to FAA before the end of a quarter-end month. The designated FAA Accounting Analyst will review the contract review logs to determine if he/she agrees with the conclusion and if a journal entry should be recorded. The FAA Accounting Analyst coordinates any change to the logs with the Guarantee Reviewer and the Credit/Contract Administration department. A Credit Analyst from the Credit/Contract Administration department then sends the final logs to PPL Technical Accounting and FAA soon after the end of the quarter close.
- For new guarantees that only require disclosure, FAA will notify Financial Reporting. For existing guarantees already disclosed, FAA provides Financial Reporting with any updates to the required disclosures for purposes of the 10-Q and 10-K filings to the SEC. Workpapers will be prepared to support the disclosures and are maintained in Financial Reporting's files.

C. Quarterly Review for Guarantees

- FAA will survey Legal and Guarantee Reviewers quarterly to determine if any payments have been made on a guarantee or if they are aware of any current circumstances under which the Company would be required to make payments.
- FAA will review the guarantee log with Legal to determine if there are any significant agreements that have not been reviewed by the Guarantee Reviewers.
- FAA is responsible for notifying the other Guarantee Reviewers, to the extent that a new contract and/or guarantee identified in the Legal department review is applicable to them, as well as Financial Reporting, if affected. The remainder of the review, including disclosure, is the same as noted above.

D. Examples (consistent with section IV. "Accounting Practice"). Any questions regarding inclusion should be directed to the applicable Guarantee Reviewer.

- The following types of guarantees are not in the scope of ASC 460:

  - ✓ Guarantee agreements issued by a LKE entity for the benefit of third parties for assurance against nonperformance by a subsidiary, direct or indirect, of the issuing entity.
  - ✓ Letters of credit issued by a bank at the direction of a LKE entity for the benefit of third parties for assurance against nonperformance by the requesting LKE entity or a subsidiary, direct or indirect, of that LKE entity.
  - ✓ Surety bonds issued by an insurance provider at the direction of a LKE entity for the benefit of third parties for assurance against nonperformance by the requesting LKE entity or a subsidiary, direct or indirect, of that LKE entity.

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- ✓ Residual value guarantees of leased property or equipment for which the lease is accounted for as a capital lease.
- ✓ Guarantees related to an entity's own future performance or the future performance of a direct or indirect subsidiary of the issuing entity entering into the guarantee (e.g. guarantee to complete a project on time or in accordance with the contract).

♦ The following are examples of types of guarantees that **are** in the scope of ASC 460:

- ✓ Guarantees of an unconsolidated entity's obligations (e.g. debt, lease and other payment obligations).
- ✓ Residual value guarantees of leased property or equipment for which the lease is accounted for as an operating lease.
- ✓ Tax and environmental indemnifications provided in connection with the sale of a business.
- ✓ A guarantee of the performance (i.e. regarding function) of nonfinancial assets (e.g. warranties and maintenance/service contracts).
- ✓ Contingent purchase price payments required in connection with the acquisition of a business.
- ✓ Written put option contracts.
- ✓ Indemnifications related to patent infringement.
- ✓ Indemnifications related to responsibilities/duties to be performed by unconsolidated entities.
- ✓ Guarantee agreements issued for assurance against nonperformance of a LKE entity that is not a subsidiary, either directly or indirectly, of the issuing LKE entity.
- ✓ Letters of credit issued for assurance against nonperformance of a LKE entity that is not a subsidiary, either directly or indirectly, of the requesting LKE entity.
- ✓ Surety bonds issued for assurance against nonperformance of a LKE entity that is not a subsidiary, either directly or indirectly, of the requesting LKE entity.

A guarantee granted to a business or its owner(s) that the revenue of the business (or a specific portion of the business) for a specified period of time will be at least a specified amount.

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VI. Responsibility
A.

Reports Generated and Recipients:

- Inventory listing of contracts within scope of contract review that include review for guarantees provided by FAA to PPL Technical Accounting
- Contract review logs provided by Guarantee Reviewers to FAA
- List of existing contracts from the Credit and Contract Administration to FAA

Additional Controls or Responsibility Provided by Other Procedures:

See 451 - Contractual Review

Regulatory Requirements:

None

Reference:

Accounting Pronouncements

- ASC 460, *Guarantees*
- ASC 450, *Contingencies*
- ASC 850, *Related Party Disclosures*
- ASC 825, *Financial Instruments*
- ASC 815, *Derivatives and Hedging*
- ASC 820, *Fair Value Measurements*
- SEC Financial Reporting Release No. 61, *Commission Statement about Management's Discussion and Analysis of Financial Condition and Results of Operations*

- SEC Financial Reporting Release No. 67, *Disclosure in Management's Discussion and Analysis about Off-Balance Sheet Arrangements and Aggregate Contractual Obligations*

Corresponding PPL Policy No. and Name:

*(*1007 Accounting for Guarantees

LG&E and KU Energy LLC Accounting Policy and Procedures

1057 - Guarantees

Key Contact:

Manager, Financial Accounting and Analysis

Administrative Responsibility:

Director, Accounting and Regulatory Reporting
Controller

Date Created: 3/21/11
Dates Revised: 9/21/11

1058 - Variable Interest Entities

Policy: To account for and disclose variable interest entities (VIEs) in conformity with FASB ASC 810, *Consolidations*.

Procedure: To review the applicable contracts within scope and consult with appropriate departments to identify and report all VIEs.

Scope: Any VIEs per the definition below evidenced in any contracts that fall under 451 – Contractual Review policy.

Objective of Procedure: To identify VIEs that need to be consolidated in the financial statements.

General Requirements:

I. Definitions

Corporate joint venture: A corporation owned and operated by a small group of entities (the joint venturers) as a separate and specific business or project for the mutual benefit of the members of the group. A government may also be a member of the group. The purpose of a corporate joint venture frequently is to share risks and rewards in developing a new market, product or technology; to combine complementary technological knowledge; or to pool resources in developing production or other facilities. A corporate joint venture also usually provides an arrangement under which each joint venturer may participate, directly or indirectly, in the overall management of the joint venture. Joint venturers thus have an interest or relationship other than as passive investors. An entity that is a subsidiary of one of the joint venturers is not a corporate joint venture. The ownership of a corporate joint venture seldom changes, and its stock is usually not traded publicly. A noncontrolling interest held by public ownership, however, does not preclude a corporation from being a corporate joint venture.

Variable interest entity: A legal entity subject to consolidation in accordance with the provisions of the variable interest entities subsections of ASC 810-10.

Variable interest (explicit or implicit): The investments or other interests that will absorb portions of a VIE's expected losses or receive portions of the entity's expected residual returns are called variable interests. Variable interests in a VIE are contractual, ownership, or other pecuniary interests in a VIE that change with changes in the fair value of the VIE's net assets exclusive of variable interests. Equity interests with or without voting rights are considered variable interests if the legal entity is a VIE and to the extent that the investment is at risk as described in ASC 810-10-15-14. ASC 810-10-25-55 explains how to determine whether a variable interest in specified assets of a legal

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entity is a variable interest in the entity. ASC 810-10-55-16 through 55-41 describe various types of variable interests and explain in general how they may affect the determination of the primary beneficiary of a VIE.

Expected losses: A VIE's expected losses are the expected negative variability in the fair value of its net assets exclusive of variable interests and not the anticipated amount or variability of the net income or loss.

Expected losses and expected residual returns: Amounts derived from expected cash flows as described in FASB Concepts Statement No. 7, *Using Cash Flow Information and Present Value in Accounting Measurements*. However, expected losses and expected residual returns refer to amounts discounted and otherwise adjusted for market factors and assumptions rather than to undiscounted cash flow estimates. The definitions of expected losses and expected residual returns specify which amounts are to be considered in determining expected losses and expected residual returns of a VIE.

Expected residual returns: A VIE's expected residual returns are the expected positive variability in the fair value of its net assets exclusive of variable interests.

Fair value: The price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value measurement concepts include: a) exit price (entry, transaction or settlement price does not necessarily equate to fair value), b) highest and best use, c) principal or most advantageous market and d) non-performance risk (e.g; credit risk) for an entity's own liabilities. Refer to ASC 820-10-30 and 820-10-35 for the guidance on fair value measurement and subsequent measurement. When measuring fair value, these concepts as well as any additional disclosures should be considered and documented. Refer to ASC 820-10-50 for the guidance on fair value disclosures.

- If the entity to be consolidated includes financial assets and financial liabilities, or non-financial assets and non-financial liabilities that are recognized or disclosed at fair value on a recurring basis, they must be valued in accordance with ASC 820, *Fair Value Measurements and Disclosures.*

Implicit variable interest: An implied pecuniary interest in an entity that changes with changes in the fair value of the entity's net assets exclusive of the variable interest. An implicit variable interest acts the same as an explicit variable interest except it involves the absorbing and (or) receiving of variability ***indirectly*** from an entity rather than directly from the entity. An implicit variable interest commonly arises in arrangements involving related parties.

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Primary beneficiary: An entity that consolidates a VIE. See "Determine the primary beneficiary" below.

Subordinated financial support: Variable interests that will absorb some or all of a VIE's expected losses.

II. Accounting Practice

Background

General Consolidation

The purpose of consolidated financial statements is to present the results of operations and the financial positions of a parent and all its subsidiaries as if the consolidated group were a single economic entity. The first step in determining whether a reporting entity has a controlling financial interest in a legal entity is to establish the basis on which the entity is to be evaluated for control (i.e., whether the consolidation determination should be based on ownership of the entity's outstanding voting interests or its variable interests). If the reporting entity has an investment in another entity that is not determined to be a VIE, the reporting entity should use the guidance in the general subsections of ASC 810 to determine whether that interest constitutes a controlling financial interest. Paragraph 810-10-15-8 states that the usual condition for a controlling financial interest is ownership of a majority voting interest, directly or indirectly, of more than 50 percent of the outstanding voting shares. ASC 810-10-45 indicates that in the preparation of consolidated financial statements, intra-entity balances and transactions shall be eliminated. Refer to the subsections under ASC 810-10-45 for additional guidance relating to preparation of consolidated financial statements.

An investment of 20-50 percent in an entity is generally accounted for under the equity method because significant influence exists, but not control. Refer to the subsections under ASC 323-10 for guidance relating to equity method investments.

The procedures set forth in ASC 323-10 shall be followed by an investor in applying the equity method of accounting to investments in common stock of corporate joint ventures.

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An investment of less than 20 percent in an entity is generally accounted for under the cost method because significant influence does not exist. Refer to the subsections under ASC 325-20 for guidance relating to cost method investments.

Investments in partnerships and limited liability companies should be evaluated for potential consolidation pursuant to ASC 810-20.

Accounting for VIEs

The VIE subsections of ASC 810-10 are intended to provide guidance on the identification of, and financial reporting for these entities over which financial control is achieved through means other than voting rights.

The VIE subsections of ASC 810-10 address consolidation of entities, which, by design, have one or more of the following characteristics as detailed in ASC 810-10-15-14:

- The equity investment at risk is not sufficient to permit the entity to finance its activities without additional subordinated financial support provided by any parties, including the equity holders. An equity investment of **less than 10 percent** of the entity's total assets shall not be considered sufficient.
- The equity investors as a group lack one or more of the following essential characteristics of a controlling financial interest:
  - ✓ The power through voting rights or similar rights to direct the activities of an entity that most significantly impact the entity's economic performance.
  - ✓ The obligation to absorb the expected losses of the entity.
  - ✓ The right to receive the expected residual returns of the entity.
- The equity investors have voting rights that are not proportional to their economic interests (i.e., their obligations to absorb the expected losses of the entity, their rights to receive the expected residual returns of the entity, or both), and substantially all of the activities of the entity involve or are conducted on behalf of an investor that has disproportionately few voting rights.

Variable interests can include, but are not limited to, financial interests such as equity and debt securities, guarantees of assets or liabilities, and other instruments whose values change with changes in the fair value of the VIE's net assets as well as certain service contracts. (See "Attachment C –Listing of Arrangements That May Indicate an Interest in a Potential VIE" for a more comprehensive listing of potential variable interests.)

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VIEs must be consolidated by the entity that is determined to be the primary beneficiary. Certain disclosures are required to be made by the primary beneficiary and by an enterprise that holds a significant variable interest in a VIE but is not the primary beneficiary.

Disclosure requirements- The disclosure requirements are outlined in ASC 810-10-50.

III. Procedures

Note: Detailed step-by-step procedures are included in "Attachment A". These procedures are a guide for accounting personnel responsible for performing and documenting VIE evaluations and disclosures.

- 451 - Contract Review policy, as administered by the Financial Accounting and Analysis department ("FAA"), governs the process for identifying contracts which meet designated thresholds for which VIE review is required.
- FAA is responsible for reviewing all applicable contracts and determining whether the agreement is within the scope of the VIE subsections of ASC 810-10 and if so, performing an analysis of the agreement to determine whether the agreement is a variable interest.
- FAA is responsible for coordinating the assessment procedures for reconsideration of initial determination of VIE status on an annual or as needed basis. (See Attachment B for reconsideration procedures.)

Overview of Procedures

- Upon entering into a new arrangement with an entity that is potentially within the scope of the VIE subsections of ASC 810-10, an analysis must be performed to determine if the agreement results in the reporting enterprise having a variable interest in the entity, unless it meets a scope exception.
- If the reporting enterprise has a variable interest in the entity, then an analysis should be performed to determine whether the entity is a VIE.

  NOTE: Particular attention should be given to affiliate entities qualifying as VIEs. Evaluation should be performed at individual SEC registrant levels if necessary as there may not be an impact at a consolidated LKE level but there may be implications to another SEC registrant.

- If the analysis indicates that the entity is a VIE, then a determination needs to be made as to the primary beneficiary. For entities that meet a scope exception or do not qualify as VIEs, other appropriate generally accepted accounting principles regarding consolidation should be followed.

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- If the reporting enterprise is the primary beneficiary, then the initial measurement and consolidation requirements outlined in Step 5 of Attachment A-Detailed Procedures must be applied.
- After initial measurement, the assets, liabilities and noncontrolling interests of a consolidated VIE shall be accounted for in the consolidated financial statements as if the entity were consolidated based on voting interests.
- If a variable interest holder is not the primary beneficiary, the holder must ensure compliance with disclosure requirements as outlined in ASC 810-10-50.

- A re-evaluation of the initial determination as to whether an entity qualifies as a VIE is required upon the occurrence of one or more of the following events as outlined in ASC 810-10-35-4.
- A re-evaluation of the initial determination as to primary beneficiary is continuous but there are certain events that may cause the reviewer to believe the primary beneficiary of a VIE has changed. Some examples may include: acquisition/sale of interests that constitute a change of control, lapse of certain participating or substantive kick-out rights, and termination of arrangements that conveyed power.
- Conclusions, along with any supporting analysis performed, must be documented in writing, reviewed and approved. Decisions and economic analysis supporting the determinations made must be reviewed with the Controller (or designee).
- Significant changes in consolidation or deconsolidation should be reviewed and approved by the Controller (or designee).

Reports Generated and Recipients:

- Inventory listing of contracts within scope of contract review that include review for VIEs provided by FAA to PPL
- Contract review templates provided by VIE Reviewers to FAA

Additional Controls or Responsibility Provided by Other Procedures:

See 451 - Contractual Review policy

Regulatory Requirements:

None

References:

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Accounting Pronouncements

- ASC 810, *Consolidation*
- ASC 820, *Fair Value Measurements and Disclosures*
- ASC 860, *Transfers and Servicing*

Other

- PPL Energy Supply Financial Services White Paper, ESFS 04-2, "Accounting for the Discontinuance of Hedge Relationships from Changes in Consolidation Related to the Adoption of FIN 46"
- PPL Energy Supply Financial Services White Paper, ESFS 04-12, "FIN 46 Assessment for Energy Contract"
- PPL Research & Special Projects White Paper, R&SP 04-09, "Deconsolidation of Trusts under FIN 46"
- PPL Research & Special Projects White Paper, R&SP 04-16, "FIN 46 Analysis for Transition Bond Company"
- PPL Research & Special Projects White Paper, R&SP 04-23, "Analysis of the NUG Contracts under FIN 46(R)"
- PPL Research & Special Projects White Paper, R&SP 04-25, "Adoption of FIN 46 and 46(R)" and related Exhibits
- PPL Research & Special Projects White Paper, R&SP 04-43, "Summary of FIN 46 Assessments for the Quarter ended September 30, 2004"
- PPL Research & Special Projects White Paper, R&SP 06-17, "FIN 46(R) – Analysis of Locust Ridge Wind Farm"
- PPL Technical Accounting White Paper, TA 08-04, "FSP FAS 140-4 and FIN 46R-8 Adoption."
- PPL Technical Accounting White Paper, TA 10-01, "Implementation of New Guidance on Consolidation of Variable Interest Entities" and the related attachments.
- LKE Technical Research Memo, Contract Review for VIEs
- LKE Technical Research Memo - Evaluation of Brown Combustion Turbine Lease Agreement under FIN 46(R), Consolidation of Variable Interest Entities

Corresponding PPL Policy No. and Name:

1008 Accounting for Variable Interest Entities FIN 46 Policy

Key Contact:

1058 - Variable Interest Entities

Manager, Financial Accounting and Analysis

Administrative Responsibility:

Director, Accounting and Regulatory Reporting
Controller

Date Created: 3/31/11
Dates Revised: 9/22/11
Dates Revised 9/15/14

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Procedures Related to the Evaluation of a Variable Interest Entity under ASC 810

Procedures to Evaluate Potential VIEs

Initial Steps *(Note: When using the ASC guidance listed, pay attention to transition guidance as this may provide updated information that is applicable to LKE)*
Step 1: Determine if the Variable Interest Entities Subsections of ASC 810-10 apply to the entity (Is the entity within the scope of the guidance as outlined in ASC 810-10-15?)

- VIE guidance applies to legal entities. A "legal entity" is defined as any legal structure used to conduct activities or to hold assets. Examples include corporations, partnerships, limited liability companies and grantor trusts and trusts.
- Certain types of entities are excluded from the scope of VIE guidance under ASC 810-10-15-12 and 17:

a) Not-for-profit organizations
b) Employee benefit plans
c) Separate accounts of life insurance entities
d) Investments accounted for at fair value in accordance with the specialized accounting guidance in ASC 946
e) Governmental organizations
f) Inability to obtain information about an entity ("Information Out")

An enterprise (the holder) with an interest in a VIE or potential VIE created before December 31, 2003, if after making an exhaustive effort, is unable to obtain the information necessary to determine if an entity is a VIE, determine if the enterprise is the primary beneficiary, or the enterprise is unable to perform the accounting required to consolidate the VIE for which it is determined to be the primary beneficiary.

NOTE: This exception only applies as long as the reporting enterprise continues to be unable to obtain the necessary information. Exhaustive effort must be continuous, adequately documented and disclosed.

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h) Certain entities that meet the definition of a business, as defined in the Codification, unless one or more of the following conditions exist:

- The reporting enterprise, its related parties or both participated significantly in the design or redesign of the entity. However, this condition does not apply if the entity is an operating joint venture under joint control of the reporting enterprise and one or more independent parties or a franchisee.
- The entity is designed so that substantially all of its activities either involve or are conducted on behalf of the reporting enterprise and its related parties.
- The reporting enterprise and its related parties provide more than half of the total equity, subordinated debt, and other forms of subordinated financial support to the entity based on an analysis of the fair values of the interests in the entity.
- Activities of the entity are primarily related to securitizations or other forms of asset-backed financings or single-lessee leasing arrangements.

Step 2: Determine if the contract gives a LKE entity a variable interest (as defined in the Codification) in the counterparty. Determine if the contract gives the counterparty a variable interest in a LKE entity.

Note for contracts that are derivatives: According to ASC 810-10-25-34 through 36 (formerly FSP FIN 46(R)-6), derivative contracts are often creators of variability and therefore not variable interests:

The following characteristics, if both are present, are strong indications that a derivative instrument is a creator of variability (and thus not an absorber of variability and not a variable interest):

- Its underlying is an observable market rate, price, index of prices or rates, or other market observable variable (including the occurrence or nonoccurrence of a specified market observable event. Any contract that is classified as Level 3 in the fair value hierarchy because its fair value measurement requires significant unobservable inputs would not meet this criterion. As such, the derivative contract could NOT automatically be determined to not be a variable interest.

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- The derivative counterparty is senior in priority relative to other interest holders in the legal entity.

For a listing of potential arrangements that may indicate an interest in a potential VIE see ***Attachment C- Listing of Arrangements That May Indicate an Interest in a Potential VIE***

If a variable interest does not exist, the entity is not a VIE. If a variable interest does exist, continue to Step 3 to determine if the entity is a VIE.

Step 3: Determine if the entity is a VIE (ASC 810-10-15)

An entity would be considered a VIE and be subject to consolidation if any of the conditions listed in ASC 810-10-15-14 exist as follows:

a. The total equity investment at risk is not sufficient to permit the entity to finance its activities without additional subordinated financial support provided by any parties, including equity holders.

- For this purpose, the total equity investment at risk has all of the following characteristics:

  - Includes only equity investments in the legal entity that participate significantly in profits and losses even if those investments do not carry voting rights.

  - Does not include equity interests that the legal entity issued in exchange for subordinated interests in other VIEs.

  - Does not include amounts provided to the equity investor directly or indirectly by the legal entity or by other parties involved with the legal entity (for example, by fees, charitable contributions, or other payments), unless the provider is a parent, subsidiary, or affiliate of the investor that is required to be included in the same set of consolidated financial statements as the investor.

  - Does not include amounts financed for the equity investor (for example, by loans or guarantees of loans) directly by the legal entity or by other parties involved with the legal entity, unless that party is a parent, subsidiary, or affiliate of the investor that is

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required to be included in the same set of consolidated financial statements as the investor.

Paragraphs 810-10-25-45 through 25-47 discuss the amount of the total equity investment at risk that is necessary to permit a legal entity to finance its activities without additional subordinated financial support.

b. As a group the holders of the equity investment at risk lack any one of the following three characteristics:

1. The power, through voting rights or similar rights, to direct the activities of a legal entity that most significantly impact the entity's economic performance. The investors do not have that power through voting rights or similar rights if no owners hold voting rights or similar rights (such as those of a common shareholder in a corporation or a general partner in a partnership). Legal entities that are not controlled by the holder of a majority voting interest because of noncontrolling shareholder veto rights as discussed in paragraphs 810-10-25-2 through 25-14 are not VIEs if the shareholders as a group have the power to control the entity and the equity investment meets the other requirements of the variable interest entities subsections. Kick-out rights or participating rights held by the holders of the equity investment at risk shall not prevent interests other than the equity investment from having this characteristic unless a single equity holder (including its related parties and de facto agents) has the unilateral ability to exercise such rights. Alternatively, interests other than the equity investment at risk that provide the holders of those interests with kick-out rights or participating rights shall not prevent the equity holders from having this characteristic unless a single reporting entity (including its related parties and de facto agents) has the unilateral ability to exercise those rights. A decision maker also shall not prevent the equity holders from having this characteristic unless the fees paid to the decision maker represent a variable interest based on paragraphs 810-10-55-37 through 55-38.

2. The obligation to absorb the expected losses of the legal entity. The investor or investors do not have that obligation if they are

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directly or indirectly protected from the expected losses or are guaranteed a return by the legal entity itself or by other parties involved with the legal entity. See paragraphs 810-10-25-55 through 25-56 and Example 1 (see paragraph 810-10-55-42) for a discussion of expected losses.

3. The right to receive the expected residual returns of the legal entity. The investors do not have that right if their return is capped by the legal entity's governing documents or arrangements with other variable interest holders or the legal entity. For this purpose, the return to equity investors is not considered to be capped by the existence of outstanding stock options, convertible debt, or similar interests because if the options in those instruments are exercised, the holders will become additional equity investors.

If interests other than the equity investment at risk provide the holders of that investment with these characteristics or if interests other than the equity investment at risk prevent the equity holders from having these characteristics, the entity is a VIE.

c. The equity investors as a group also are considered to lack the characteristic in (b)(1) if both of the following conditions are present:

1. The voting rights of some investors are not proportional to their obligations to absorb the expected losses of the legal entity, their rights to receive the expected residual returns of the legal entity, or both.

2. Substantially all of the legal entity's activities (for example, providing financing or buying assets) either involve or are conducted on behalf of an investor that has disproportionately few voting rights. This provision is necessary to prevent a primary beneficiary from avoiding consolidation of a VIE by organizing the legal entity with non-substantive voting interests. Activities that involve or are conducted on behalf of the related parties of an investor with disproportionately few voting rights shall be treated as if they involve or are conducted on behalf of that investor. The term related parties in this paragraph refers to all parties identified in paragraph 810-10-25-43, except for de facto agents under paragraph 810-10-25-43(d).

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For purposes of applying this requirement, reporting entities shall consider each party's obligations to absorb expected losses and rights to receive expected residual returns related to all of that party's interests in the legal entity and not only to its equity investment at risk.

NOTE: If the VIE Reviewer is unsure about whether the entity qualifies as a VIE then he or she should contact FAA for assistance in the assessment.

If it is determined that the entity is a VIE, the primary beneficiary must be determined. Therefore, continue to Step 4.

Step 4: Determine the primary beneficiary

Determine if a PPL entity has a controlling financial interest in the VIE by answering the following two questions:

1.) List the activities that most significantly impact the economic performance of the VIE and indicate who has the power to control those activities. Indicate which party has the power to direct the activities that most significantly impact the VIE's economic performance.
2.) Determine which party (parties) has (have) the obligation to absorb losses and/or the right to receive benefits that could be potentially significant to the VIE.

The entity that has the power as determined in 1) and the obligation to absorb losses/right to receive benefits as determined in 2) is the primary beneficiary and must consolidate the VIE.

If the enterprise is the primary beneficiary, continue to Step 5.
If the enterprise is not the primary beneficiary, disclosures may still apply in Step 6.

Step 5: Consolidate the VIE (Refer to ASC 810-10-30 for Initial Measurement and 810-10-35 for Subsequent Measurement)

Entities under Common Control

If the primary beneficiary of a VIE and the VIE are under common control, the primary beneficiary shall initially measure the assets, liabilities, and non-controlling interests of the VIE at amounts at which they are carried in the accounts of the reporting entity that controls the VIE (or would be carried if the reporting entity issued financial statements prepared in conformity with GAAP.

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Entities Not under Common Control

The initial consolidation of a VIE that is a business is a business combination and shall be accounted for in accordance with the provisions in ASC 805.

When a reporting entity becomes the primary beneficiary of a VIE that is not a business, no goodwill shall be recognized. The primary beneficiary initially shall measure and recognize the assets (except for goodwill) and liabilities of the VIE in accordance with ASC 805-20-25 and 805-20-30. However, the primary beneficiary initially shall measure assets and liabilities that it has transferred to that VIE at, after, or shortly before the date that the reporting entity became the primary beneficiary at the same amounts at which the assets and liabilities would have been measured if they had not been transferred. No gain or loss shall be recognized because of such transfers.

The primary beneficiary of a VIE that is not a business shall recognize a gain or loss for the difference between (a) and (b):

a. The sum of:

1. The fair value of any consideration paid

2. The fair value of any noncontrolling interests

3. The reported amount of any previously held interests

b. The net amount of the VIE's identifiable assets and liabilities recognized and measured in accordance with ASC 805.

Step 6: Prepare appropriate disclosures in accordance with ASC 810-10-50.

All enterprises with variable interest in VIE’s are subject to the disclosure requirements.

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Excerpt from Accounting Standards Codification
Consolidation — Overall Disclosure – Variable Interest Entities

810-10-50-2AA

The principal objectives of this Subsection's required disclosures are to provide financial statement users with an understanding of all of the following:

a. *The significant judgments and assumptions made by a reporting entity in determining whether it must do any of the following:*
    1. *Consolidate a variable interest entity (VIE)*
    2. *Disclose information about its involvement in a VIE.*

b. *The nature of restrictions on a consolidated VIE's assets reported by a reporting entity in its statement of financial position, including the carrying amounts of such assets and liabilities.*
c. *The nature of, and changes in, the risks associated with a reporting entity's involvement with the VIE.*
d. *How a reporting entity's involvement with the VIE affects the reporting entity's financial position, financial performance, and cash flows.*

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ATTACHMENT B

On-going steps for Reconsideration of a VIE and whether an enterprise is the primary beneficiary

Determine if a reconsideration event has occurred which could change the status of the VIE as outlined in ASC 810-10-35.

The assessment to determine if the primary beneficiary of a VIE has changed is continuous and therefore must be done at least annually or on an as needed basis.

Below is an excerpt from ASC 810-10-35-4 that lists some reconsideration events for a VIE.

Excerpt from Accounting Standards Codification

Consolidation — Overall

Subsequent Measurement — Variable Interest Entities

810-10-35-4

A legal entity that previously was not subject to the Variable Interest Entities Subsections shall not become subject to them simply because of losses in excess of its expected losses that reduce the equity investment. The initial determination of whether a legal entity is a VIE shall be reconsidered if any of the following occur:

a) *The legal entity's governing documents or contractual arrangements are changed in a manner that changes the characteristics or adequacy of the legal entity's equity investment at risk.*
b) *The equity investment or some part thereof is returned to the equity investors, and other interests become exposed to expected losses of the legal entity.*
c) *The legal entity undertakes additional activities or acquires additional assets, beyond those that were anticipated at the later of the inception of the entity or the latest reconsideration event, that increase the entity's expected losses.*
d) *The legal entity receives an additional equity investment that is at risk, or the legal entity curtails or modifies its activities in a way that decreases its expected losses.*
e) *Changes in facts and circumstances occur such that the holders of the equity investment at risk, as a group, lose the power from voting rights or similar rights of those investments to direct the activities of the entity that most significantly impact the entity's economic performance.*

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Additionally, a reconsideration assessment of whether an enterprise is the primary beneficiary should be performed. This assessment should occur when circumstances warrant a change in an enterprise's status as the primary beneficiary. The primary beneficiary changes when there is a change in an enterprise's power or benefits. Some examples of circumstances that may cause a change in the primary beneficiary include, but are not limited to:

- Acquisition or sale of interest that constitute a change in control
- Lapse of certain rights such as participating or substantive kick-out rights (e.g. a lapse in participating rights held by one party to determine the operating budget of a VIE after the first two years of a VIE's existence)
- Termination of contractual arrangement that conveyed power.

Only substantive terms, transactions and arrangements should be considered when applying the VIE model. Any term, transaction or arrangement is disregarded if it does not have a substantive effect on (1) an entity's status as a VIE; (2) an enterprise's power over a VIE; or (3) an enterprise's obligation to absorb losses or its right to receive benefits of the entity.

See steps below for LKE's annual process of the reconsideration assessment of initial determination of VIE status. This process will need to be completed during the 4th quarter of each calendar year.

Step 1: The FAA department will request from the Supply Chain department a list of Suppliers with spend greater than $10 million (threshold for significant contracts) for the calendar year. This list demonstrates significant contracts with LKE for the calendar year.

Step 2: Based on this list, the criteria below will be reviewed for each Supplier by the following departments: Credit and Contract Administration, Supply Chain, and Power Generation Commercial Operations

A legal entity deemed to be a business does not need to be evaluated by a reporting entity to determine if the legal entity is a VIE under the requirements of the Variable Interest Entities Subsections unless any of the following conditions below exist (however, for legal entities that are excluded by this provision, other generally accepted accounting principles [GAAP] should be applied):

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a) The reporting entity, its related parties (all parties identified in paragraph 810-10-25-43, except for de facto agents under paragraph 810-10-25-43(d)), or both participated significantly in the design or redesign of the legal entity. However, this condition does not apply if the legal entity is an operating joint venture under joint control of the reporting entity and one or more independent parties or a franchisee.
b) The legal entity is designed so that substantially all of its activities either involve or are conducted on behalf of the reporting entity and its related parties.
c) The reporting entity and its related parties provide more than half of the total of the equity, subordinated debt, and other forms of subordinated financial support to the legal entity based on an analysis of the fair values of the interests in the legal entity.
d) The activities of the legal entity are primarily related to securitizations or other forms of asset-backed financings or single-lessee leasing arrangements.

Step 3: This initial review will be summarized by the Manager of Supplier Diversity and sent to the FAA department and the Controller. This summary will contain the Supplier list with comments stating which requirements from Step 2 are/are not met.

Step 4: If any Supplier meets any of the criteria from Step 2 for a VIE, further analysis will be performed to determine if consolidation or financial statement disclosures are required as stated above in ***Attachment A Procedures Related to the Evaluation of a Variable Interest Entity under ASC 810 Steps 3-6.***

Step 5: The FAA department will update the memo for the ***Contract Review of VIE's*** on an annual basis to provide the current year results of the reconsideration of initial determination of VIE status review.

Variable Interest Entities Policy and Procedures

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Listing of Arrangements That May Indicate an Interest in a Potential VIE

Some examples of common interest/ arrangements/entities that may be subject to consolidation are as follows:

- Equity securities
- Debt instruments
- Guarantees
- Put/call options
- Franchise arrangements
- Management and service contracts
- Derivatives (According to ASC 810-10-25-34 through 36, derivative contracts are often creators of variability and therefore not variable interests)
- Residual value guarantees and purchase options in connection with operating leases
- Single purpose insurance and reinsurance entities
- Investment companies-private equity funds and venture capital funds
- Leasing arrangements
- Limited liability companies – lot option deposits of homebuilders, land banks used by homebuilders
- Partnerships - real estate, investment
- Product and inventory financing arrangements-vendor financing arrangements
- Research and development ventures
- Sale or transfer of assets to entities owned by related parties (including members of management and employees)
- Securitization vehicles – commercial paper conduits, collateralized debt obligations, collateralized bond obligations and collateralized loan obligations
- Tax-motivated structures – affordable housing partnerships, synthetic fuel partnerships, wind farms
- Trusts – trust preferred securities, grantor trusts
- Joint ventures

Some specific arrangements that may have a variable interest in an entity and requires further evaluation:

- **Leasing/real estate**
  - ✓ Sale-leasebacks of real estate or equipment
  - ✓ Built-to-suit real estate or equipment subject to an operating lease (e.g. office buildings, manufacturing plants, airplanes)

Variable Interest Entities Policy and Procedures

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- ✓ Synthetic leases (lease structures that are treated as operating leases for accounting purposes, even though for tax purposes the lessee is considered the owner)
- ✓ Certain partnerships in real estate investments

♦ **Financial assets**
- ✓ Transactions involving the sale/transfer of financial assets such as receivables (e.g. factoring arrangements or securitizations) to a special purpose entity
- ✓ Transactions involving a commercial paper conduit, such as sponsoring a conduit to purchase and securitize assets from third parties
- ✓ Vehicles used to hedge off-balance sheet positions

♦ **Start-ups, research and development**
- ✓ Funding arrangements for research and development
- ✓ Newly formed entities that are designed to manage or fund the start-up of a new product or business
- ✓ Entities sponsored by venture capital enterprises

♦ **Transactions involving management, officers and employees**
- ✓ The transfer or sale of assets to an entity owned by a single employee or by members of an entity's management
- ✓ Management of an unconsolidated asset or business by an enterprise or its officers
- ✓ Funding of an entity's independent equity by another enterprise's managing members

♦ **Insurance**
- ✓ Insurance associations (reciprocals)
- ✓ Reinsurance securitizations

♦ **Vendor financing**
- ✓ Structures designed to help customers finance the purchases of products and services (i.e. vendor financings) often in collaboration with a financial institution

♦ **Obligations associated with other entities**
- ✓ Certain captive arrangements operated on behalf of an investor
- ✓ An enterprise's guarantee of (i) an unconsolidated entity's performance or debt or (ii) the value of an asset held by the unconsolidated entity (including explicit and implicit guarantees)
- ✓ An enterprise's contingent liability should an unconsolidated entity default
- ✓ A transaction with an embedded "put" option that enables the entity or an outside party to sell the assets and/or operations back to an enterprise
- ✓ A transaction with an embedded call option that allows an enterprise to repurchase the assets and/or operations that were previously sold to another entity
- ✓ An enterprise's enhancement of another entity's credit (i.e. via escrow funds, collateral agreements, discounts on transferred assets, take-or-pay arrangements)

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- ✓ An agreement requiring an enterprise to make a payment if its credit is downgraded

♦ **Rights to assets**

- ✓ Rights to use an "under construction" asset not recorded in the enterprise's balance sheet (the debt used to fund the construction being recourse only to that specified asset)
- ✓ Leasing assets from an entity that financed these assets with debt that is recourse to the individual asset rather than to all of the lessor entity's assets
- ✓ The transfer of financial assets to an entity subject to debt that is recourse only to those financial assets rather than to all of the entity's assets
- ✓ Variable lease payments, variable license-fee payments, or other variable payments for the right to use an asset (i.e. the payments change with the fluctuations in market interest rates)
- ✓ Ownership of an asset that an enterprise holds for tax purposes but does not record on its balance sheet

♦ **Other**

- ✓ Sale of assets or operations where the seller retains some governance rights and/or an economic interest
- ✓ The purchase of businesses or assets by a third party or a newly formed entity on behalf of another company (i.e. an off-balance-sheet acquisition vehicle)
- ✓ Investments made through intermediaries in entities that generate losses from a financial-reporting perspective
- ✓ Tolling arrangements with project finance companies
- ✓ Transactions in which an enterprise's primary counterparties are financial institutions (i.e. banks, private equity funds, insurance companies)
- ✓ Arrangements with an entity whose capital structure (often the equity) is partially owned by (or provided by) a charitable trust
- ✓ An unconsolidated entity whose name is included in the enterprise's name
- ✓ When an enterprise provides administrative or other services on behalf of an unconsolidated entity or services its assets
- ✓ When an unconsolidated entity provides financing or other services exclusively to an enterprise, its vendors or customers

LG&E and KU Energy LLC Accounting Policy and Procedures

1059 – Unbilled Revenue

Policy:

For each reporting period the Companies must accrue revenue earned but not billed or invoiced.

Procedure:

The procedures for calculating unbilled and un-invoiced electric and gas revenue accruals are described below.

Scope:

Applicable to unbilled and un-invoiced retail and wholesale revenues of Louisville Gas and Electric Company ("LG&E") and Kentucky Utilities Company ("KU").

Objective of Procedure:

The calculation of unbilled and un-invoiced revenues, and the resulting accruals, must be performed by the Revenue Accounting and Analysis department in a consistent manner to ensure that earned revenues for each reporting period are properly recognized.

General Requirements:

Detailed Procedures Performed:

LG&E - KU Unbilled and Un-invoiced Electric Revenues (Retail)

In accounting terms, billed and invoiced are typically used synonymously. However, in CCS these terms refer to two separate processes. When an item is billed in CCS, dollar amounts are calculated on usage (i.e. consumption charges). Subsequent to the billing process in CCS is the invoicing process where taxes, late payment fees and other non-consumption charges are added, the actual invoice is created, and the amounts are posted as revenues.

1.) The daily kWh available (includes generation and net wholesale sales and purchases) to retail customers is determined by taking the total daily output (load) and reducing it by the following:

- line losses
- company usage
- station auxiliary
- sales to wholesale municipal customers (KU only)

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2.) An unbilled percentage of each day's available load is estimated based on the month-to-date number of meters read and the total number of meters read during the month. The month-to-date number of meters read is divided by the total number of meters read during the month to estimate the percentage of each day's load that is unbilled.

3.) Each day's unbilled percentage (calculated in 2 above) is multiplied by the respective day's available load to estimate the unbilled kWh for each day.

4.) The total unbilled kWh for each day is then allocated to individual revenue classes[1] using an estimated daily usage factor for each customer group. The allocation factors are determined by the Sales Analysis and Forecasting department using historical data of monthly sales trends by revenue class and the correlation of Heating Degree Days (HDD) and Cooling Degree Days (CDD) to energy consumption by revenue class. The total unbilled kWh during the month is then determined for each type of customer by adding the daily unbilled kWh by revenue class.

5.) The average rates per unbilled kWh are determined for each revenue class by component based on the average rates billed per kWh during the current month and adjusting for rate changes during the following month. Because the base service charge and demand charge revenue components are not kWh based charges, the unbilled pricing for these amounts are determined differently from the kWh dependent revenue components.

6.) The unbilled base service charge and demand charge are fixed amounts that are calculated based on the first month after a rate change that does not include prorated rates (.i.e., if new rates become effective in January on a service provided basis, the calculation will be based on fixed amounts for February). The calculation consists of the billed revenue for the base service charge and demand charge multiplied by the unbilled percentage (i.e., unbilled generation/total generation). The amounts are then accrued and reversed each month until the next rate change. Analysis of the demand charge is performed monthly to ensure any significant customer changes (e.g., permanent or temporary discontinued operations, customer plant expansion or additions, etc.) are recognized before the books are closed each month. Additionally,

[1] *Electric retail revenue classes include Residential, Commercial, Industrial, Street Lighting, and Public Authorities*
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1059 – Unbilled Revenue

the fixed amount will be adjusted twice a year to reflect the changes in those demand rates with a seasonal (summer/winter) price difference.

7.) Unbilled revenues are then calculated by individual revenue class and component by multiplying the total unbilled kWh for each revenue class (calculated in 4 above) by the applicable rates (calculated in 5 above).

8.) The Revenue Accounting and Analysis department prepares a journal entry to record the current month's unbilled electric revenue based on the results of the calculations described above. This entry is reversed in the subsequent month when the unbilled amounts are actually billed.

As illustrated in the documentation above, the unbilled electric revenue calculation is performed at a disaggregated level sufficient to delineate unbilled revenues by revenue class and component. Thus, consistent with the accounting for billed electric revenues, unbilled electric revenues are posted to unique GLAFFs for each revenue class and revenue component.

In addition to the unbilled electric revenue calculation which accounts for unbilled electric revenues resulting from cycle billing, additional accruals are made for:

- Amounts invoiced after cut-off: This accrual relates to customer bills that were invoiced after CCS has been closed for the current period, but relate to the current month being reported. The invoiced after cut-off accrual is determined by identifying customers billed during the first two days after cut-off, which have allocation dates from the previous month (i.e. should have been billed during the month being closed) and recording an accrual for the amount of those revenues.
- Un-invoiced amounts: This accrual relates to all customers that should have been billed during the current month but were not, because of CCS billing issues, out-sorts, implausibles or other factors. The un-invoiced accrual is determined by identifying all customers that were not billed in CCS during the current month[2], excluding customers already included in the invoiced after cut-off accrual, and estimating an accrual for the current period based on historical data (i.e. customer

[2] The accrual for uninvoiced customers only includes an estimated uninvoiced amount for the current month and does not include amounts for prior months that may still be uninvoiced. However, these additional periods may be detected and accrued through other analytical procedures (i.e., the demand analysis, the pricing of the large uninvoiced customers, and the after cut-off procedures). Historically, the dollar amount that remains uninvoiced for multiple periods has been insignificant relative to the total uninvoiced accrual.

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usage during prior months). The un-invoiced accrual captures revenues for meters previously read (and billed in CCS), but not invoiced by the end of the current month.

LG&E - Gas Unbilled Revenues (Retail)

1.) The daily gas net output (excludes wholesale sales & purchases) in thousand cubic feet (Mcf) is calculated by taking the daily total output in Mcf and reducing it by the following:
- line losses
- gas transport
- company usage and
- gas used in generation.

2.) An unbilled percentage of each day's available load is estimated based on the month-to-date number of meters read and the total number of meters read during the month. The month-to-date number of meters read is divided by the total number of meters read during the month to estimate the percentage of each day's load that is unbilled.

3.) The daily net output (from 1 above) is multiplied by the unbilled percentage (from 2 above) for the corresponding day to yield the unbilled Mcf for each day of the month.

4.) The total unbilled Mcf for each day is then allocated to individual revenue classes using an estimated daily usage factor for each customer group. The allocation factors are determined by the Sales Analysis and Forecasting department using historical data of monthly sales trends by revenue class and the correlation of HDD/CDD to gas consumption by revenue class. The total unbilled Mcf during the month is then determined for each type of customer by adding the daily unbilled Mcf by revenue class.

5.) The unbilled Mcf by revenue class is multiplied by the estimated billing rate (i.e., the rate for the following month when the customer will actually be billed) to yield unbilled revenue by revenue class.

6.) The unbilled base service charge is a fixed amount that is calculated based on the first month after a rate change that does not include prorated rates (.i.e., if new rates become effective in January on a service provided basis, the calculation will be based on fixed amounts for February). The calculation consists of the billed revenue for the base service charge multiplied by the unbilled percentage (i.e., unbilled gas sendout/total gas sendout). The amounts are then accrued and reversed each month until the next rate change.

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7.) The Revenue Accounting and Analysis department prepares a journal entry to record the current month's unbilled gas revenue based on the results of the calculations described above. This entry is reversed in the subsequent month when the unbilled amounts are actually billed.

As illustrated in the documentation above, the unbilled gas revenue calculation is performed at a disaggregated level sufficient to delineate unbilled revenues by revenue class and component. Thus, consistent with the accounting for billed gas revenues, unbilled gas revenues are posted to unique GLAFFs for each revenue class and revenue component.

In addition to the unbilled gas calculation, which accounts for unbilled gas revenues resulting from cycle billing, additional accruals are made for amounts invoiced after cut-off and un-invoiced customers. The processes for determining the invoiced after cut-off and un-invoiced accruals for gas are the same as the corresponding accruals for electric, described above.

LG&E - KU Unbilled Electric Revenues (Wholesale)

All wholesale customers (except MISO & PJM) are billed on a monthly basis, on or around the fifth day of the following month. In order to report the revenues in the correct period, an accrual entry is made during month-end close before the invoices have been generated. The unbilled wholesale revenue accrual uses actual sales volumes and prices based on transaction details within CTS and confirmations received from counterparties to record the correct amount of wholesale revenues during the period.

The initial entry to record wholesale electric revenues during month-end close includes a debit to Unbilled Wholesale Accounts Receivable (142008) and a credit to Wholesale Electric Revenues (447050). Once the invoices have been generated and submitted to the purchasing counterparties, an entry is made to re-class the asset amounts from Unbilled Wholesale Accounts Receivable (142008) to Billed Wholesale Accounts Receivable (142003).

LG&E and KU Energy LLC Accounting Policy and Procedures

1059 – Unbilled Revenue

Reports Generated and Recipients:

- Revenue Volume Analysis

Additional Controls or Responsibility Provided by Other Procedures:

None

Regulatory Requirements:

None

Reference:

- Financial Accounting Standards Board (FASB) Statement of Financial Accounting Concepts (SFAC) CON 5: Recognition and Measurement in Financial Statements of Business Enterprises
- FASB Accounting Standards Codification (ASC) 605 Revenue Recognition

Corresponding PPL Policy No. and Name:

- 1009 Revenue Recognition - Regulated

Key Contact:

Manager, Revenue Accounting and Analysis

Administrative Responsibility:

Director, Accounting and Regulatory Reporting

Date Created: 11/30/04
Dates Revised: 12/31/07, 7/12/10, 8/31/10, 12/1/10, 3/31/11, 9/8/11, 04/02/2013

LG&E and KU Energy LLC Accounting Policy and Procedures

1060 - Regulatory Compliance

Policy: The books and records of Louisville Gas and Electric Company ("LG&E"), Kentucky Utilities Company ("KU"), and LG&E and KU Services Company ("LKS"), (cumulatively, "the Companies"), shall be maintained in compliance with the regulations set forth by the Federal Energy Regulatory Commission ("FERC"), the Kentucky Public Service Commission ("KPSC"), the Virginia State Corporation Commission ("VSCC"), Tennessee Regulatory Authority ("TRA"), Internal Revenue Service (IRS), Securities and Exchange Commission ("SEC") and Financial Accounting Standards Board ("FASB"). The KPSC, VSCC and TRA generally follow the guidance provided by FERC.

Responsibility for compliance with the guidelines established in this policy resides with the department or organization initiating transactions affecting the books and records of the Companies.

Procedure: The accounting procedures are performed per the detailed instructions below.

Scope: All books and records of the Companies.

Objective of Procedure: Proper recording of transactions in the Companies' financial statements to ensure compliance and efficiency when providing data to regulatory agencies, specifically the FERC, the KPSC, the VSCC, the TRA and the IRS regarding all regulatory accounting issues applied on a consistent basis. Proper recording of transactions must also comply with the FERC Uniform System of Accounts [http://www.ferc.gov/legal/acct-matts/usofa.asp] and relevant Orders issued by FERC and is critical to the proper determination of rates charged to customers.

Where FERC guidance differs from the SEC and FASB (generally considered "US GAAP") separate sub accounts within the FERC account structure will be used to provide details needed for US GAAP reporting.

General Requirements:

Background:

The regulated utility subsidiaries of LG&E and KU Energy LLC are LG&E and KU. LKS is a regulated Services Company under the Public Utilities Holding Company Act of 2005 ("PUHCA"). All other LG&E and KU Energy LLC subsidiaries, including LG&E and KU Capital LLC (LKC), are non-regulated, but are subject to the IRS. Rates for regulated utilities are established by an independent, third-party regulator as required by statute and/or other authority. For these reasons, it is imperative that all transactions of the Companies be properly coded to the regulated and non-regulated entities according to the Uniform System of Accounts established by the FERC. For regulated utilities, transactions are considered to be "above-the-

1060 - Regulatory Compliance

line" or "below-the-line". **Above-the-line** ("ATL") transactions are included in the operating income of the Companies. Amounts ATL are included in determining the rates charged to customers, subject to the specific rate making calculations of various jurisdictions. **Below-the-line** ("BTL") treatment (generally charged to FERC Account No. 426) is for revenue and expenses not included in the operating income of the Companies and thus not included in determining the rates charged to customers. Additionally, charges must be properly allocated between the regulated and non-regulated companies and to the jurisdictions of ratepayers. KU has the following jurisdictions – Kentucky Retail, Kentucky Wholesale (Regulated by the FERC), Virginia and Tennessee. LG&E has both gas and electric retail customers (or jurisdictions), all in Kentucky. LG&E and KU have joint transmission formula rates also regulated by FERC.

Guidelines & Procedures:

Regulated utilities are required to account for transactions according to the FERC Uniform System of Accounts (USofA), which is detailed within the FERC Code of Federal Regulations. In addition to compliance with the USofA, the utilities must also comply with the Cost Allocation Manual (CAM), which details the proper allocation methods between affiliate companies.

When recording transactions on the Companies' books, the following guidelines must be followed to ensure appropriate regulatory treatment of all transactions:

Accounting Guidelines:

- All costs should be charged to the appropriate company. The LKS CAM should be used to determine when LKS costs are directly charged, directly attributed or indirectly allocated and the appropriate allocation methods to be used for indirect charges.
- Types of charges required for proper cost allocation:
    - Direct Charges
        - Directly Assignable – Expenses incurred for activities and services exclusively for the benefit of one affiliate.
            - Example: a labor hour worked specifically on storm restoration in a single utility's service territory.
        - Directly Attributable – Expenses incurred for activities and services that benefit more than one affiliate and which can be apportioned using direct measures of costs causation.
            - Example: Cost related to billing inserts for affiliate companies.
    - Indirect Charges

        - Indirectly Attributable - Expenses incurred for activities and services that benefit more than one affiliate and which can be apportioned using general measures of cost causation.
            - Example: Servco employees in Accounting who charge their labor costs to affiliated companies based on predetermined ratios.
    - Unattributable Charges
        - Expenses for activities and services that have been determined as not appropriate for allocation. These costs primarily relate to activities such as corporate diversification, political or philanthropic endeavors and should be charged to LKC.

- Within the LKE Account structure, in the majority of cases, direct charge coding are to the xxx100 level accounts and indirect charges are coded to the xxx900 level accounts. For example: General & Administrative Salaries/Labor, FERC Account 920 – direct charges for this labor account are coded to 920100 and indirect charges are coded to 920900. This structure is generally, but not universally, the same format with other FERC accounts. Contact the Regulatory Accounting & Reporting (RAR) department with any questions regarding use of accounts.
- Employee personal information, such as names listed for drug screenings, etc. should not be used in any description field for the transaction.
- Merger-related costs often take two primary forms, transaction and transition costs:
    - Transaction costs are primarily legal, consulting, and professional services in nature that are predominantly incurred prior to the consummation of the merger. They usually relate to the direct merger transaction itself, including the negotiating, documenting, approval and closing phases thereof. These types of expenses are not considered operating in nature. Should the merger impact an entity that is required to keep its books in accordance with the USofA, FERC has required those entities to record such transaction costs in Account 426.5. However, as merger transactions do not ordinarily relate to the provision of the utility service, such transaction costs normally should not be allocated or charged (or allowed to remain charged/recorded) to utilities, unless in an appropriate below-the-line or similar status. Thus, regardless of where recorded or charged, such transaction costs should not be recovered by utilities in state retail or federal wholesale power or transmission formula rates.
    - Transition costs, such as integration costs and other operational costs are often incurred subsequent to the merger. They usually relate to business, operational or administrative changes which are beneficial or otherwise useful as a result of the combination of the merging companies, but less directly related to the merger transaction itself. Often they are incurred to effectuate savings. These transition

costs are considered operating in nature. Should the merger impact an entity with USofA accounts, FERC has stated that it is not appropriate to record transition costs in Account 426.5. Rather these costs are typically recorded in an operating expense account or capitalized in an asset account, as appropriate. Transition costs, as with any beneficial utility operating changes or improvements, may often be appropriately allocated or charged to utilities and recovered in rates or formula rates. However, such rate recovery cannot occur in circumstances where the companies have committed, agreed or been ordered to hold rate-payers harmless from, or otherwise pass thru, any merger-related costs. In such cases, either a new regulatory approval to include in rates will be needed, or such cost should be charged or re-allocated to a non-utility entity or otherwise excluded from rates, including formula rates.

- FERC has also described a third type of merger-related costs, acquisition premiums and adjustments, including goodwill. FERC has stated that they are not transaction costs and further does not permit their recovery in rates, absent specific authorization.

Expenditure Type guidelines:

The appropriate expenditure type code should be used to properly describe/explain the transaction. This coding assists in the dissemination of large volumes of data for all LKE affiliates for use in departmental and company-wide reporting activities.

Current expenditure types have general ranges of transactions that start at 0100 and go through 0799. These ranges are as follows:

0100-0199 – Labor
0200-0299 – Warehouse Materials
0300-0399 – Outside Services
0400-0499 – Purchase Materials
0500-0599 – Transportation
0600-0699 – Administrative & Accounting
0700-0799 – Overheads/Burdens

Below are specific expenditure type coding guidelines that should be followed to ensure the proper documentation of these transactions:

- Expenditure types ending in “75” (e.g. 375 “O/S - ACCTNG USE - MISC JE – NONALLOCATED” and expenditure type 576 “T/E - EQUIP - ACCTNG USE - MISC JE – NONALLOCATED” are deemed “Accounting Use Only” and should only be used with prior approval of an accounting manager within the Controller Group)

- Other GLAFF segments deemed "Accounting Use Only", whether they are Organization, Account, or Product, should only be used with prior approval of an accounting manager within the Controller Group for example: account number 142999 "CUST A/R KU SUSP ACCT'G USE ONLY").
- Expenditure type 0670, Miscellaneous, should only be used on income statement expenses when no other expenditure type is appropriate. The RAR department must give approval to use this expenditure type.
- Expenditure type 0699, Corporate Default, is primarily reserved for use on the balance sheet and in journal entries. It should be used only when no other expenditure type is appropriate.
- Expenditure type 0642, Meals/Entertainment – Partially Deductible, or 0643, Meals/Entertainment – Fully Deductible, should be used for all meals and entertainment expenses regardless of the purpose of the expense. For example, payment to a facility (i.e. the Marriott Hotel) for a meal related to an employee recognition event should be charged to 0642, not 0636, Employee Recognition. For additional guidance regarding the proper classification of meals between expenditure type 0642 and 0643, refer to the Tax Treatment of Meals policy. Expenditure type 0650, Company Dues/Memberships, should be used for all dues related expenses that are directly for company use and should be charged to only a 930.2 FERC account.
- Expenditure type 0654, Employee Dues/Memberships, should be used for all dues related to expenses that are personal to the employee (i.e. AICPA or bar association dues for the employee) and should be charged to only a 921 FERC account.
- Expenditure type 0649, Subscriptions, should be used for all subscriptions and not be combined with dues in expenditure types 0650 or 0654.
- Outside Service (or Contractor) expenditure types, Expenditure types 0300-0399, cannot be used with FERC accounts 920 & 921 as these are internal office expense accounts and are incompatible with these expenditure types.

Transaction guidelines:

Regulated utility transactions are included in two basic sections within each company's income statement, operating income or non-operating income. Those transactions that are included in the operating function of the utility and the calculation of rates that the utility's customers are responsible for should be included above the net operating income line on the financials or "above-the-line" (ATL) and those of a non-operating nature, are found below the net operating income line or "below-the-line" (BTL).

The table below provides a guide of common transactions of the utility and whether or not these transactions are considered operating, non-operating or excluded from the utilities:

LG&E and KU Energy LLC Accounting Policy and Procedures

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Item Description	Treatment
O&M expenses related to power production, distribution, transmission, regional markets, customer accounts, sales and related administrative and general charges	Above the Line
Informational and instructional advertising (FERC account 909) for safety, DSM, environmental.	Above the Line
Brand or promotional advertising (FERC account 930) – these charges are not allowed in rates, and are adjusted out during rate cases, but should initially be coded to account 930	Above the Line
Safety events/employee recognition	Above the Line
Meeting room rental and meals for management meetings, all hands, etc.	Above the Line
Meals related to company business	Above the Line
Employee relocation expenses (allocate to entities based on labor charges)	Above the Line
Entertainment (i.e., golf outings) related to company business	Above the Line
Severance or separation expenses (allocate to entities by following the labor charges and using expenditure type 0152) when position is eliminated	Above the Line
Employee recognition* (meals; golf outings; room rentals and food for celebrations and holiday parties; etc.), (excludes employee recognition for safety above)	Below the Line
Lobbying	Below the Line
Fines and penalties	Below the Line
Charitable contributions, sponsorships (UK/UofL, Little League, Junior Achievement, YMCA, orchestras, etc.), golf outings, event tables/galas, community events, not-for-profit organizations benefiting low income customers, community development in the service territory - should use expenditure type 0646.	Below the Line
Severance or separation expenses (allocate to entities by following the labor charges and using expenditure type 0152) when position is not eliminated	Below the Line
Merger transaction costs charge to LKC or, if related to utility-provided service, use account 426.5 for LG&E and KU	LKC or Below the Line (if recorded on LG&E or KU)
Merger transition costs, where the companies have committed, agreed or been ordered to hold rate-payers harmless from, or otherwise pass thru, any merger-related costs	LKC
Merger transition costs, where the companies have not committed, agreed or been ordered to hold rate-payers harmless from, or otherwise pass thru, any merger-related costs	ATL or BTL, using normal operating expense
Company paid spousal travel	LKC

LG&E and KU Energy LLC Accounting Policy and Procedures

1060 - Regulatory Compliance

Officer benefits - reserved parking; physicals; tax planning & financial advice, club memberships, STI, LTI, etc.	LKC
Deferred compensation expenses for all eligible employees, STI and LTI	LKC
Race sponsorship at Churchill Downs/Keeneland	LKC
Suites (Churchill Downs, Slugger Field, UK, UofL)	LKC
Derby events	LKC
Casinos (Horseshoe, Belterra, French Lick…etc.)	LKC
Tickets to sporting events (non-utility company functions)	LKC
Expenses that do not directly or indirectly relate to the Company's utility operations	LKC or WKE

* Employee recognition includes – service anniversaries, welcome/farewell, retirements, graduations, professional certification recognition, project celebrations and similar recognition events.

NOTE: Items to be charged to/paid byLKC should not be charged back to LG&E or KU.

Procedures:
All individuals responsible for the coding of transactions into the accounting system must maintain compliance with these guidelines. Prior to the coding of any transaction, responsible individuals must review these guidelines to ensure compliance. Review of financial information occurs in many different departments through various methods including:

- Periodic review by Budget Coordinators
- External auditor fluctuation analysis (performed quarterly)
- Financial statement analysis by RAR department (e.g. preparation of company financial reports, monthly detailed expense review, et al.)
- Analysis by various departments through methods such as balance sheet account reconciliations, income statement reconciliations, and Oracle queries designed to detect inconsistencies, for example, in product codes.
- Monthly review of intercompany transactions

Ensuring proper classification in the financial statements of the Companies is the responsibility of the individual initiating the coding of the transaction and the individual approving the payment of the transaction.

Regulatory Accounting and Reporting Transaction Review

For each general ledger period, RAR performs a review of selected general ledger transactions within the following categories; BTL, LKC, Western Kentucky Energy (WKE), Virginia, municipal customers, transmission customers dues, special pay, employee recognition, and

executive expense reimbursement. Through this process RAR identifies transactions needing revision and communicates with the budget coordinators to insure the transactions are corrected at the input source (i.e. A/P Invoice, Timekeeping system, Change of Distribution, etc.). RAR also tracks revisions to verify resolution. In order to insure that future transactions are properly recorded and to reduce time spent analyzing and reclassifying transactions, the RAR department will communicate with each individual and that individual's manager, as appropriate, regarding corrections that are required and/or failure to adhere to these policies and guidelines. Continued issues will be further escalated to the appropriate director and/or officer.

Questions regarding proper coding of transactions should be directed to the RAR department.

Disclosure requirements:

Incorrectly coded charges impact amounts reported in FERC Form 1/3, FERC Form 60, and may be publicly disclosed in the event of a rate case. Additionally, errors in recording transactions impact FERC jurisdictional formula rate calculations and may impact retail rates established by the KPSC and VSCC.

Reports Generated and Recipients:

None

Additional Controls or Responsibility Provided by Other Procedures:

LG&E and KU Energy LLC Accounting Policies and Procedures

- 250 - Balance Sheet Accounts Reconciliation policy
- 962 - Compliance with GAAP policy
- 1055 – Regulatory Asset & Liability policy

LG&E and KU Energy LLC Policies

- Community Investments and Partnerships
- Travel and Expense Reimbursement policy

LG&E and KU Services Company Cost Allocation Manual

Corresponding PPL Policy No. and Name:

N/A – PPL does not have an equivalent policy.

Reference:

LG&E and KU Energy LLC Accounting Policy and Procedures

1060 - Regulatory Compliance

Federal Energy Regulatory Commission (www.ferc.gov)
Code of Federal Regulations (www.gpoaccess.gov/cfr/index.html)
FERC Uniform System of Accounts (http://www.ferc.gov/legal/acct-matts/usofa.asp)
VSCC rules of practice and procedures (www.scc.virginia.gov)
Controller Group website (http://intranet1.lgeenergy.com/controllergrp/)
Kentucky Public Service Commission (http://www.psc.state.ky.us)

Key Contact:

Director, Accounting & Regulatory Reporting
Manager, Regulatory Accounting & Reporting

Administrative Responsibility:

Controller

Date created: 11/19/09; Date revised: 12/17/09; 3/18/10; 3/31/11, 9/8/11, 9/30/13

LG&E and KU Energy LLC Accounting Policy and Procedures

1061 - Renewable Energy Certificates

Policy:

Each reporting period, the Companies must determine the amount of Renewable Energy Certificates ("RECs") to be purchased on behalf of customers participating in the Green Energy[1] program and the amount of Green Energy revenue to recognize.

Procedure:

The accounting procedures related to REC purchases are described below.

Scope:

This policy is applicable to Green Energy billed to, and payments received from, all customers voluntarily participating in Green Energy programs of Louisville Gas & Electric Company ("LG&E") and Kentucky Utilities Company ("KU") (together, the "Companies").

Objective of Procedure:

Green Energy revenue must be calculated and recognized in the proper accounting period. Additionally, the Companies must purchase an accurate number of RECs on the customers' behalf according to the Kentucky Public Service Commission ("KPSC") Order, Case No. 2009-00467.

General Requirements:

Because Kentucky, the state in which LG&E and KU have generation assets, does not have a renewable energy portfolio standard, the Companies are not required to purchase RECs. However, in response to customer interest in renewable technology, the Companies implemented a Green Energy program in June 2007.

Detailed Procedures Performed:

1) The Green Energy program offers customers the option to purchase green energy credits in increments of $5 (for residential and small commercial customers) and $13 (for large commercial and industrial customers). Customers voluntarily participating in the Companies' Green Energy program are invoiced through the Customer Care Solution ("CCS") each billing period for the amount of green energy credits purchased.

[1] Green energy relates to energy produced from renewable energy resources, including biomass, hydro, geothermal, biodiesel, trash combustion, fuel cells, solar and wind.

LG&E and KU Energy LLC Accounting Policy and Procedures

1061 - Renewable Energy Certificates

Accounts Impacted	DR	CR
Accounts Receivable	Total RECs Billed	
Green Energy REC Liability		Total RECs Billed

2) Each month, the Revenue Accounting and Analysis department calculates the portion of green energy credits billed to customers, to be used for purchasing RECs on behalf of the customers and the portion to be used for marketing, promotional and educational expenses to increase enrollment in the programs, as mandated by the KPSC Order, Case No. 2009-00467. A liability is established for the cost of RECs to be purchased on behalf of the customers, and unearned revenue is recorded for the portion of Green Energy billed to customers that is to be used for marketing, promotional and educational expenses. The following table illustrates the accounting entry and percentages used to allocate amounts billed for Green Energy.

Accounts Impacted	DR	CR
Green Energy REC Liability	Total RECs Billed	
Sm Green Energy REC Liability		75% Sm RECs Billed
Lg Green Energy REC Liability		96.15% Lg RECs Billed
Sm Green Energy Unearned Inc		25% Sm RECs Billed
Lg Green Energy Unearned Inc		3.85% Lg RECs Billed

3) After the Companies receive payment for previously billed green energy credits, the Revenue Accounting and Analysis department calculates and records the portion of green energy receipts to recognize as revenue. These funds will be used to offset expenses for marketing, promotional and educational activities to increase enrollment in the programs. The remaining portion of payments received for green energy credits will be used to purchase RECs on behalf of the customers.

Accounts Impacted	DR	CR
Sm Green Energy Unearned Inc	25% Sm RECs Rec	
Lg Green Energy Unearned Inc	3.85% Lg RECs Rec	
Sm Green Energy Revenue		25% Sm RECs Rec
Lg Green Energy Revenue		3.85% Lg RECs Rec

4) The Revenue Accounting and Analysis department reports the amount of green energy payments received, to be used for REC purchases, to the Regulated Trading & Dispatch department for procurement.

LG&E and KU Energy LLC Accounting Policy and Procedures

1061 - Renewable Energy Certificates

5) Invoices for the RECs are coded to the Small and Large Green Energy REC Liability accounts. Invoices for marketing, promotional and educational activities associated with the program are coded to the Small and Large Green Energy Revenue accounts.

Reports Generated and Recipients:

A summary of the amounts to be used to purchase RECs is prepared by the Revenue Accounting and Analysis department and provided to the Regulated Trading & Dispatch department. This summary is located on the Revenue Accounting and Analysis department shared drive (revacct on 'fs3').

Additional Controls or Responsibility Provided by Other Procedures:

None

Regulatory Requirements:

- KPSC Order, Case No. 2009-00467.

Reference:

- 250 – Balance Sheet Accounts Reconciliation policy
- Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 350 Intangibles - Goodwill and Other

Corresponding PPL Policy No. and Name:

- 1011 RECs Policy

Key Contact:

Manager, Revenue Accounting and Analysis

Administrative Responsibility:

Director, Accounting and Regulatory Reporting

Date Created: 3/31/11
Dates Revised: 9/8/11

LG&E and KU Energy LLC Accounting Policy and Procedures

1150 - Technical Research/Whitepapers

Policy: Technical research/whitepapers will be prepared to document accounting and/or reporting matters involving new accounting pronouncements, interpretations of U.S. GAAP or unusual transactions.

Procedure: A technical research/whitepaper must be prepared to document the following:

1) The implementation of new accounting and financial reporting guidance that may have a significant impact on LKE.

2) Research performed and conclusions reached on significant accounting and/or financial reporting issues or transactions.

In addition to the above requirements, technical research/whitepapers may also be prepared at the discretion of the Controller, the Director, Accounting and Regulatory Reporting or the accounting managers.

Scope: A significant accounting and/or financial reporting issue or transaction that may impact any registrant's pre-tax net income by at least $5 million or may have a balance sheet impact of $20 million or more. (Error assessment memos per 354 – Materiality Policy should be used to document errors.)

Objective of Procedure: To ensure that technical accounting or reporting positions taken by the Company are adequately supported and documented.

General Requirements:

Detailed Procedures Performed:

All technical research/whitepapers must be presented in the standard template format which is saved on the shared drive 1150 - Technical Research and Whitepapers Template 12-7-12.docx. The template should be completed in its entirety. Additional requirements are as follows:

- The drafter is responsible for circulating the document for review by relevant manager; Manager, Financial Reporting; Director, Accounting and Regulatory Reporting and Controller.
- All *final* technical research memos/whitepapers are saved on \\lgeenergy.int\shares\group3\technical research drive\directory after approved by the Director, Accounting and Regulatory Reporting and the Controller.
- Files containing the technical research memos/whitepapers can only be saved to the \\lgeenergy.int\shares\group3\technical research drive/directory by the Director,

LG&E and KU Energy LLC Accounting Policy and Procedures

1150 - Technical Research/Whitepapers

Accounting and Regulatory Reporting and the Controller or their designees to ensure only approved technical memos/whitepapers are presented. All other access to the directory is set as "read-only".

- Once review is complete, the technical research/whitepaper is provided to Ernst & Young
- On a quarterly basis, the list of technical research/whitepapers is sent by the Manager, Financial Reporting to the Technical Assistant to the Assistant Controller at PPL. Copies of the actual memos are provided by the Manager, Financial Reporting as requested.

Reports Generated and Recipients:
LG&E and KU Energy LLC technical research/whitepapers

Additional Controls or Responsibility Provided by Other Procedures:
354 - Materiality Policy

Regulatory Requirements:
None

Reference:
354 - Materiality Policy

Corresponding PPL Policy No. and Name:
1100 – Documenting Accounting & Financial Reporting Research in White Papers

Key Contact:
Manager, Financial Accounting

Administrative Responsibility:
Controller

Date Created: 4/1/05
Dates Revised: 1/9/08, 9/3/10, 3/31/11, 8/9/11, 8/11/11, 10/4/12

220 West Main Street
P.O. Box 32030
Louisville, Kentucky 40232

PPL companies

Memo

PROPRIETARY & CONFIDENTIAL

Date: Insert Date here & in 2nd page header

To: Valerie L. Scott, Controller

From: Insert name of memo preparer &/or relevant manager

Re: Insert topic here & in 2nd page header

cc: Insert name of relevant Director or Officer
Chris Garrett, Director, Accounting and Regulatory Reporting
Relevant Manager if not from the manager
Lesley Pienaar, Manager, Financial Reporting
Ernst & Young

Background

The documentation within the Background section should be in enough detail to provide a reviewer with the appropriate information to fully understand the issue or new standard being assessed.

Research

Consult with Financial Reporting department before beginning all technical research.

Provide all technical references that apply to the issue (SFAS, EITF, APB, SOP, FERC, SEC Regulation S-K or S-X, technical whitepapers, or other guidance). Include a reference to the specific paragraphs detailing the issue. Topical research may be performed using E&Y's GAAIT tool or CCH's Accounting Research Manager.

Analysis

Explain how the technical guidance relates to the specific issue and how the guidance should be interpreted.

Conclusion

Conclude as to the resolution of the issue. Explain how the item should be recorded and why.

Related Technical Research/Whitepapers

List related technical research memos or whitepapers prepared by LKE or PPL.

LG&E and KU Energy LLC Accounting Policy and Procedures

1151 - Policy and Procedures Development and Maintenance

Policy: All accounting policies and procedures will follow a uniform system for developing, formatting and maintaining policy documents.

Procedure: Accounting policies and procedures are developed and updated per the detailed instructions below.

Scope: All accounting policies and procedures.

Objective of Procedure: Written policies provide clear direction and establish accountability for each department's activities. Standardization of the procedure for promulgating policies helps assure the quality of policies as a whole, as well as provides a mechanism for ensuring that each policy meets the objectives and strategy of the affected department and the Company as a whole.

General Requirements:

Detailed Procedures Performed:

- Each department is responsible for creating and updating accounting policies and procedures within its purview. Coordination with other departments may be required for procedures which span work groups. Each policy is assigned a primary owner with responsibility for regular (at least quarterly) review.
- Accounting policies and procedures must be kept up-to-date and must remain consistent with Company strategy.
- All accounting policies and procedures are stored on the shared acctrestricted drive (\\lgeenergy.int\shares\Group3\Accounting Policies) in the appropriate subdirectory for each department.
- LKE accounting policies and procedures with an equivalent PPL accounting policy and procedure will contain a reference to the PPL accounting policy and procedures.
- All accounting policies and procedures must be presented in the standard template format which is saved on the shared drive (\\lgeenergy.int\shares\Group3\Accounting Policies \1151 – Policy and Procedure Development Template 8-18-11.doc).
- All accounting policies and procedures are named with the title of the policy followed by the date created or revised (mm-dd-yy).
- All *current* accounting policies and procedures are saved in the appropriate departmental directory on the shared \\lgeenergy.int\shares\Group3\Accounting Policies drive\directory after approved by the Director, Accounting and Regulatory Reporting and the Controller.
- Files containing the Accounting Policies and Procedures can only be saved to the \\lgeenergy.int\shares\Group3\Accounting Policies drive/directory by the Director, Accounting and Regulatory Reporting and the Controller or their designees to ensure

only approved policies are presented. All other access to the directory is set as "read-only".

- All files that have been replaced with revisions are saved on the shared \\lgeenergy.int\shares\Group3\Accounting Policies\ Replaced Files directory and removed from the departmental directory, which must only contain current policies.
- All accounting policies and procedures are reviewed for accuracy and completeness at least once per quarter, and when changes are necessary, by the appropriate department and documented in the file. All changes must be reviewed with and approved by the Director, Accounting and Regulatory Reporting and the Controller.
- Review procedures for modifications or new policies:
  - Any new policies or changes to existing policies must be reviewed and approved prior to being finalized and updated on the shared drive. Draft documents should not be saved to the \\lgeenergy.int\shares\Group3 (acctrestricted) shared drive, only final versions of documents should be to the \\lgeenergy.int\shares\Group3 (acctrestricted) shared drive.
  - Policy revisions should be reviewed by the manager of the individual making the changes as well as the Director, Accounting and Regulatory Reporting and the Controller. Other review may be performed by Audit Services, Legal Services or other accounting managers, as appropriate.
  - The drafter is responsible for circulating the document to the above reviewers, as appropriate, prior to submitting it to the Director, Accounting and Regulatory Reporting and the Controller for final review.
- In addition to these accounting policies and procedures, there are Corporate Financial Policies and other Corporate Policies located on the intranet at Quick Links/Company Policies/Employee Information/Policies. These policies and procedures have their own policy for development, approval and maintenance and do not fall within the scope of this document.

Reports Generated and Recipients:
LG&E and KU Energy LLC Accounting Policies and Procedures

Additional Controls or Responsibility Provided by Other Procedures:
None

Regulatory Requirements:
None

Reference:
None

LG&E and KU Energy LLC Accounting Policy and Procedures

1151 - Policy and Procedures Development and Maintenance

Corresponding PPL Policy No. and Name:
None

Key Contact:
Manager, Corporate Accounting

Administrative Responsibility:
Director, Accounting and Regulatory Reporting
Controller

Date Created: 4/1/05
Dates Revised: 1/9/08, 9/3/10, 8/11/11, 2/12/12

LG&E and KU Energy LLC Accounting Policy and Procedures

XXXXXXX

Policy:

(State the overall policy.)

Procedure:

(State the general procedure to be performed at a very high level.)

Scope:

(State the transactions, etc. to which the policy & procedure apply.)

Objective of Procedure:

(Define the controls provided by the procedure.)

General Requirements:

Detailed Procedures Performed:

(*Use this section to provide a description of the procedure, i.e., transactions included, systems used to perform the procedure, what constitutes an exception, what procedures are performed when an exception is identified, how exceptions are resolved or brought back into control, frequency of performance, title of persons responsible for performance, etc.)*

Reports Generated and Recipients:

(Use this section to list reports, if any, generated by the procedure and the department or the title of the individual receiving the report. NOTE: Please use titles vs. names to avoid changing the procedure when people change jobs.)

Additional Controls or Responsibility Provided by Other Procedures:

(Use this section to describe controls provided by other procedures that enhance or compliment the control provided by this procedure.)

Regulatory Requirements:

(Use this section to indicate what regulatory requirements are related to or impacted by the policy or procedure.)

LG&E and KU Energy LLC Accounting Policy and Procedures

XXXXXXX

Reference:

(Provide references to GAAP/FERC/SEC pronouncements or rules, more detailed desktop procedures, other policies & procedures, etc.)

Corresponding PPL Policy No. and Name:

(Provide the policy number and name of the corresponding PPL Accounting Policy.)

Key Contact:

(Give the title of the person with the most knowledge of the policy & procedures -- generally this will be an accounting manager. This manager will be the manager responsible for updating the policy and procedures, as necessary.)

Administrative Responsibility:

(Give the title of the person with ultimate responsibility for the policy & procedures -- generally this will be an accounting director and or the Controller.)

Date Created:
Dates Revised:

LG&E and KU Energy LLC

Tax Audits Policy and Procedures

Policy: The Company will cooperate with various third parties (Kentucky Revenue Cabinet, IRS, others states, etc.) as part of the auditing of the tax information submitted. These audits can take place either in person or via correspondence. The Company's goal is to complete the audit in a timely and cost effective manner.

Procedure: Records are to be maintained in accordance with the Company record retention policy. Tax returns are reviewed by at least one other tax professional prior to filing, to ensure quality and completeness. All notices of tax due, penalties or interest are reviewed by Director, Corporate Tax on a quarterly basis.

Individual Data Responses (IDR) from the IRS are tracked and assigned to various personnel within the Tax Department. The IDR responses are compiled supporting the Company's position, if applicable, and returned to the IRS in a timely fashion.

In areas of material exposures, the Company may seek outside opinions or memos to support conclusions reached. Material exposures are reviewed with upper management on at least an annual basis. In regards to Federal or State Income tax exposures, there are procedures that are done through ASC 740-10(FIN 48) that in place to ensure that these are recorded properly. This can be found in the Sarbanes transaction cycle 60.01 Income Tax Provision. This procedure is prepared by the Tax Analyst in the Tax Department. The recording of these procedures are reviewed with the Company's external auditors.

Scope: Tax Audits (Federal & State, Sales and Use, Property) of LG&E and KU Energy and subsidiaries

Objective of Procedure:

- Timely completion of audits
- Cooperation with third parties
- Minimization of tax liabilities

General Requirements:

Reports Generated and Recipients: The summary of Governmental notices and penalties is revised quarterly by the Senior Secretary who receives updates for audits or other governmental notices from members of the Tax Department. The summary is then reviewed by the Director, Corporate Tax.

Periodically, the Company compiles a summary of outstanding audit activity for review with Senior Management and with the Parent Company's tax representative.

LG&E and KU Energy LLC

Tax Audits Policy and Procedures

Additional Controls or Responsibility Provided by Other Procedures: For additional controls or responsibilities provided by other procedures, please see the attached Sarbanes Oxley documentation on Record Retention.

Regulatory Requirements: IRS and State Tax Authorities

Reference: Sarbanes Oxley: Record Retention Policy

Key Contact: Tax Coordinator

Administrative Responsibility: Director, Corporate Tax

LG&E and KU Energy LLC

Income Tax Provision Policy and Procedures

Policy: Income taxes are a significant component of the Company's income statement for each periodic financial statement including monthly/quarterly/annual reporting. The provision will be timely determined to allow the Company to close the books in accordance with the closing policy. The income tax provision will be recorded in accordance with Generally Accepted Accounting Principles (APB 11/ASC 740) recognizing the related assets and liabilities.

Procedure: The tax accrual process begins with pre-tax income and adjusts for permanent and temporary differences. The tax system accrues federal and state taxes based on taxable income taking into account the prevailing tax rates and apportionment information. The tax related accounts are progressed based on the provision, plus/minus payments/settlements, and other adjustments including mergers, acquisitions, liquidations, estimate to actuals and other comprehensive income and audit adjustments.

Scope: All income tax accounts (current and deferred, federal and state)

Objective of Procedure:

- Issuance of properly stated financial statements.
- Tax groupings are consistent.
- Tax accounts records are reconciled on a timely basis to general ledger accounts.
- Documentation maintained within legal and regulatory requirements.

General Requirements:

Detailed Procedure Performed: For a listing of detailed procedures performed, please see the Sarbanes Oxley documentation on Income Tax Provision maintained in the Tax Department.

Reports Generated and Recipients: Reports generated monthly:

(1) General ledger account analysis; (also use of EIS reports)
(2) Individual Income Tax Provision (by Company, maintained in the Power Tax Provision system)

Reports generated monthly for manager review:

(3) Consolidated Tax Accrual (compiles all LG&E and KU Energy LLC and subsidiaries)
(4) Comparison of Power Tax Provision pre-tax income to Accounting pre-tax income
(5) Comparison of Power Tax Provision tax balance sheet accounts to Accounting General Ledger balance sheet
(6) Comparison of Power Tax Provision current tax expense to Accounting current tax expense
(7) Comparison of Power Tax Provision deferred tax expense to Accounting deferred tax expense

LG&E and KU Energy LLC

Income Tax Provision Policy and Procedures

Quarterly reports:
(1) Tax Accrual by Company – sent to external auditor
(2) Current Tax Rollforward – sent to external auditor
(3) Consolidated cash flow (tax refunds / payments) to Accounting
(4) Deferred Tax Detail – sent to external auditor
(5) Deferred Tax Rollforward to Accounting

Additional Controls or Responsibility Provided by Other Procedures: For additional controls or responsibilities provided by other procedures, please see the Sarbanes Oxley write-up on Income Tax Provision.

Regulatory Requirements: Information provided used in connection with ASC 740/ APB 11, Public Service Commission, Federal Energy Regulatory Commission, and Securities and Exchange Commission.

Reference: Sarbanes Oxley Record Retention Policy, Sarbanes Oxley Income Tax Provision, Closing Policy

Key Contact: Manager, Tax Accounting

Administrative Responsibility: Director, Corporate Tax

LG&E and KU Energy LLC

Date 06/05/2014
Updated: 06/05/2014

Tax Return Compliance Policy and Procedures

Policy: The Tax Department prepares accurate, complete and timely returns and other informational filings.

Procedure: Tax returns are prepared by Company tax professionals in compliance with government statutory filing requirements. Tax returns and other filings are reviewed by at least one other tax professional to ensure accuracy. A tax calendar software program maintained by a tax department professional tracks all tax returns to ensure they are prepared and timely filed in accordance with regulatory requirements. Taxes due are paid by the applicable entity and/or settled through intercompany payments/refunds.

Scope: Includes all federal, state, and local taxes (excluding payroll taxes prepared by the Payroll Department), property taxes, intangible taxes, license taxes and other taxes (excise, utility gross receipts, coal, transportation or any other tax, custom, duty, governmental fee or other like assessment or charge of any kind imposed by any governmental body for federal, state, county, local and foreign tax law).

Objective of Procedure:

- Corporate tax computations and other filings are completed accurately and timely.
- Tax relevant information is completely and timely collected.
- Compliance with retention requirements for tax-relevant documents is maintained.
- Tax payments/refunds are processed and recorded correctly.
- Tax-related data is protected against unauthorized access or alteration.

General Requirements:

Detailed Procedure Performed: For a detail listing of procedures performed, please see the Sarbanes Oxley documentation for Property Taxes.

Reports Generated and Recipients:
A monthly tax calendar report listing all required tax filings and related items with statutory due dates and individual responsible for completing is generated and distributed to the Corporate Tax Department.

Additional Controls or Responsibility Provided by Other Procedures: For a detail listing of additional controls or responsibilities provided by other procedures, please see the Sarbanes Oxley documentation for Property Taxes.

LG&E and KU Energy LLC

Tax Return Compliance Policy and Procedures

Regulatory Requirements: Compliance required by federal / state / local taxing authorities

Reference: Sarbanes Oxley, Record Retention Policy and Property Taxes.

Key Contacts: Manager, Tax Compliance and Manager, Tax Accounting

Administrative Responsibility: Director, Corporate Tax

LG&E and KU Energy LLC

Sales and Use

Policy: All sales and use tax returns are timely and accurately filed in accordance with the government requirements. Preparation of the returns should take advantage of all legally available exemptions to minimize the Company's use tax costs.

Procedure: Sales and use returns are prepared by the Corporate Tax Department or designated business unit accounting department (LEM,) to remit customer collected sales tax and to compute and remit use tax owed on company purchases.

Tax returns are prepared in accordance with state statutory requirements. Tax returns and other compliance are reviewed by at least one other professional to help ensure accuracy. The Tax Department utilizes a tax calendar to track all tax returns to help make sure they are prepared and timely filed. For LEM, a spreadsheet tracks monthly compliance by state. Some LEM states only require reporting on a quarterly or annual basis.

Scope: All sales and use returns for LG&E and KU Energy LLC and subsidiaries

Objective of Procedure:

- Timely completion of return
- Minimization of tax liabilities

General Requirements:

Detailed Procedure Performed: For detailed procedures performed, please see Tax Department for information and previous Sarbanes Oxley write-ups on:

- Record Retention

Reports Generated and Recipients:
Preparation of Monthly/Quarterly/Annual Sales and Use Return.

Monthly account reconciliations are prepared, printed and reviewed.

Starting in 2005, a second review of LG&E, KU and WKE purchases will be performed by other appropriate departments within the Company. Evidence of their review will be maintained within the appropriate departments. Certifications will be maintained by the Sr. Tax Analyst.

Additional Controls or Responsibility Provided by Other Procedures: For detailed procedures performed, please see Sarbanes Oxley write-ups on:

- Record Retention

LG&E and KU Energy LLC

Sales and Use

Regulatory Requirements: Compliance required by state taxing authorities

Reference: Please see Sarbanes Oxley write-ups on:

- Record Retention

Key Contact: Tax Coordinator

Administrative Responsibility: Director, Corporate Tax

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 14, 2014

Case No. 2014-00371

Question No. 9

Responding Witness: Kent W. Blake

Q-9. Provide the utility's budget instructions, assumptions, directives, manuals, policies and procedures, timelines, and descriptions of budget procedures.

A-9. See Tab 16 of the Filing Requirements. In addition, see attached for the UI Planner User Manual.

The attachment is being provided in a separate file.

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 14, 2014

Case No. 2014-00371

Question No. 10

Responding Witness: Robert M. Conroy / Dr. Martin J. Blake

Q-10. Provide the studies, including all applicable workpapers, which are the basis for plant allocations and expense account allocations.

A-10. See Exhibit MJB-3 to Dr. Blake's testimony for the Kentucky Jurisdictional Separation Study for the Forecasted Test Period. See the attached for the Kentucky Jurisdictional Separation Study used for the Base Period.

KENTUCKY UTILITIES COMPANY
ELECTRIC COST OF SERVICE STUDY
JURISDICTIONAL SEPARATION

RATE BASE: END OF YEAR
ALLOCATION METHOD: AVG 12 CP (COMBINED CO SYS)

12 MONTHS ENDING FEBRUARY 28, 2015

		ALLOC	TOTAL KENTUCKY UTILITIES (1)	KENTUCKY STATE JURISDICTION (2)	VIRGINIA STATE JURISDICTION (3)	FERC & TENNESSEE JURISDICTION (4)	TENNESSEE STATE JURISDICTION (5)	FERC JURISDICTION (6)	PRIMARY (7)	TRANSMISSION (8)
	SUMMARY OF RESULTS AS ALLOCATED									
	ELEMENTS OF RATE BASE									
1	PLANT IN SERVICE		7,905,407,115	7,012,529,919	420,272,850	472,604,346	206,647	472,397,699	149,303,964	323,093,735
2	LESS RESERVE FOR DEPRECIATION		2,831,259,387	2,497,069,842	168,647,731	165,541,814	162,380	165,379,434	52,362,395	113,017,039
3	NET PLANT IN SERVICE		5,074,147,728	4,515,460,077	251,625,119	307,062,532	44,268	307,018,264	96,941,569	210,076,696
4	CONST WORK IN PROGRESS		877,437,282	765,124,792	39,632,056	72,680,434	3,140	72,677,293	22,553,392	50,123,901
5	NET PLANT		5,951,585,009	5,280,584,868	291,257,176	379,742,965	47,408	379,695,557	119,494,961	260,200,596
	ADD:									
6	MATERIALS & SUPPLIES		46,798,072	41,346,017	2,534,572	2,917,483	962	2,916,521	916,943	1,999,578
7	FUEL INVENTORY		85,961,226	75,460,506	3,465,364	7,035,356	418	7,034,938	2,251,128	4,783,810
8	PREPAYMENTS		7,326,771	6,975,464	-	351,308	166	351,142	111,634	239,508
9	WORKING CASH		117,121,091	108,847,873	-	8,273,218	1,762	8,271,455	2,645,559	5,625,896
10	EMISSION ALLOWANCES		218,293	191,022	9,596	17,676	1	17,675	5,484	12,191
11	TOTAL ADDITIONS		257,425,453	232,820,881	6,009,532	18,595,040	3,309	18,591,732	5,930,748	12,660,983
	DEDUCT:									
12	RESERVE FOR DEF TAXES		817,689,317	729,763,909	41,460,066	46,465,341	20,637	46,444,705	14,681,556	31,763,149
13	RESERVE FOR ITC		94,553,268	82,080,233	4,232,987	8,240,048	316	8,239,732	2,556,418	5,683,313
14	CUSTOMER ADVANCES		2,472,128	2,445,372	26,756	-	-	-	-	-
15	CUSTOMER DEPOSITS-VIRGINIA		26,702,517	-	899,457	-	-	-	-	-
16	DEFERRED FUEL-VIRGINIA		-	-	-	-	-	-	-	-
17	OPEB UNFUNDED-VIRGINIA		32,752,729	-	1,636,932	0	-	0	-	-
18	WORKMANS COMPENSATION-FERC		2,178,554	-	-	104,718	-	104,718	33,654	71,064
19	VESTED VACATION-FERC		6,372,238	-	-	306,299	-	306,299	98,437	207,862
20	MEDICAL AND DENTAL RESERVE-FERC		1,455,357	-	-	69,956	-	69,956	22,482	47,474
21	TOTAL DEDUCTIONS		984,176,108	814,289,514	48,256,199	55,186,362	20,952	55,165,409	17,392,548	37,772,862
22	NET ORIGINAL COST RATE BASE		5,224,834,354	4,699,116,235	249,010,508	343,151,644	29,764	343,121,880	108,033,162	235,088,718
	DEVELOPMENT OF RETURN									
23	OPERATING REVENUES		1,739,895,688	1,547,950,385	79,924,688	112,020,615	3,236	112,017,379	35,553,130	76,464,248
	OPERATING EXPENSES									
24	OPERATION & MAINT EXPENSE		1,086,206,813	962,404,156	49,079,689	74,722,967	14,595	74,708,372	23,889,948	50,818,424
25	DEPRECIATION & AMORT EXP		201,110,843	178,481,819	10,413,321	12,215,702	5,432	12,210,270	3,862,639	8,347,630
26	REGULATORY CREDITS		-	-	-	-	-	-	-	-
27	TAXES OTHER THAN INC TAX		36,649,897	33,030,131	1,684,087	1,935,679	454	1,935,225	613,553	1,321,672
28	INCOME TAXES		130,761,671	117,664,223	5,819,055	7,209,607	(6,894)	7,216,501	2,230,122	4,986,380
29	(GAIN) / LOSS DISPOSITION ALLOWANCES		(546)	(478)	(24)	(44)	(0)	(44)	(14)	(30)
30	(GAIN) / LOSS DISPOSITION PROPERTY-VA		1,338	-	71	-	-	-	-	-
31	CHARITABLE CONTRIBUTIONS-VA		1,249,932	-	31,235	-	-	-	-	-
32	INTEREST ON CUSTOMER DEPOSITS-VA		31,925	-	1,224	-	-	-	-	-
33	ACCRETION EXPENSE		-	-	-	-	-	-	-	-
34	TOTAL OPERATING EXPENSES		1,456,011,872	1,291,579,851	67,028,659	96,083,911	13,587	96,070,324	30,596,248	65,474,076
35	RETURN		283,883,815	256,370,534	12,896,028	15,936,704	(10,351)	15,947,055	4,956,882	10,990,173
36	RATE OF RETURN		5.43%	5.46%	5.18%	4.64%	-34.78%	4.65%	4.59%	4.67%

KENTUCKY UTILITIES COMPANY
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12 MONTHS ENDING FEBRUARY 28, 2015

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	ELECTRIC PLANT IN SERVICE									
	INTANGIBLE PLANT									
1	301-ORGANIZATION	PTDGPLT	44,456	39,435	2,363	2,658	1	2,657	840	1,817
2	302-FRANCHISE	KURETPLT	55,919	55,919	-	-	-	-	-	-
3	303-SOFTWARE	PTDGPLT	87,883,352	77,957,286	4,672,150	5,253,916	2,297	5,251,619	1,659,804	3,591,815
4	TOTAL INTANGIBLE PLANT		87,983,727	78,052,639	4,674,513	5,256,574	2,298	5,254,276	1,660,644	3,593,632
	PRODUCTION PLANT									
	STEAM PRODUCTION PLANT									
5	310-LAND	DEMPROD	22,962,183	20,093,520	1,009,358	1,859,305	77	1,859,227	576,835	1,282,393
6	311-STRUCTURES AND IMPROVEMENTS	DEMPROD	325,703,888	285,013,742	14,317,098	26,373,047	1,097	26,371,951	8,182,031	18,189,920
7	312-BOILER PLANT EQUIPMENT	DEMPROD	3,410,215,326	2,984,177,553	149,904,224	276,133,549	11,482	276,122,067	85,668,263	190,453,804
8	314-TURBOGENERATOR UNITS	DEMPROD	335,890,997	293,928,177	14,764,897	27,197,923	1,131	27,196,792	8,437,942	18,758,850
9	315-ACCESSORY ELECTRIC EQUIP	DEMPROD	212,908,483	186,309,853	9,358,905	17,239,725	717	17,239,008	5,348,489	11,890,519
10	316-MISC POWER PLANT EQUIP	DEMPROD	37,834,268	33,107,638	1,663,096	3,063,534	127	3,063,407	950,437	2,112,969
11	317-ARO COST STEAM EQUIP	DEMPROD	189,370,852	165,712,775	8,324,252	15,333,825	638	15,333,187	4,757,199	10,575,989
12	FERC-AFUDC PRE	DEMFERC	17,053,963	-	6,000,712	11,053,251	-	11,053,251	3,429,327	7,623,924
13	FERC-AFUDC POST	DEMFERCP	22,028,831	-	-	22,028,831	-	22,028,831	6,834,556	15,194,275
14	TOTAL STEAM PROD PLANT		4,573,968,790	3,968,343,258	205,342,543	400,282,989	15,269	400,267,720	124,185,078	276,082,643
	HYDRAULIC PRODUCTION PLANT									
15	330-LAND RIGHTS	DEMPROD	879,311	769,459	38,652	71,200	3	71,197	22,089	49,108
16	331-STRUCTURES AND IMPROVEMENTS	DEMPROD	832,090	728,137	36,577	67,376	3	67,374	20,903	46,471
17	332-RESERVOIRS, DAMS, AND WATER	DEMPROD	21,817,857	19,092,155	959,056	1,766,646	73	1,766,572	548,088	1,218,484
18	333-WATER WHEEL, TURBINES, GEN	DEMPROD	13,811,982	12,086,453	607,139	1,118,390	47	1,118,344	346,972	771,372
19	334-ACCESSORY ELECTRIC EQUIP	DEMPROD	1,324,616	1,159,132	58,227	107,257	4	107,253	33,276	73,977
20	335-MISC POWER PLANT EQUIP	DEMPROD	286,794	250,965	12,607	23,222	1	23,221	7,205	16,017
21	336-ROADS, RAILROADS, AND BRIDGES	DEMPROD	176,360	154,327	7,752	14,280	1	14,280	4,430	9,849
22	337-ARO COST HYDRO PROD EQUIP	DEMPROD	388,628	340,076	17,083	31,468	1	31,467	9,763	21,704
23	FERC-AFUDC PRE	DEMFERC	820	-	289	531	-	531	165	367
24	FERC-AFUDC POST	DEMFERCP	105,337	-	-	105,337	-	105,337	32,681	72,655
25	TOTAL HYDRAULIC PROD PLANT		39,623,796	34,580,705	1,737,381	3,305,709	133	3,305,576	1,025,572	2,280,004
	OTHER PRODUCTION PLANT									
26	340-LAND & LAND RIGHTS	DEMPROD	298,979	261,627	13,142	24,209	1	24,208	7,511	16,697
27	341-STRUCTURES AND IMPROVEMENTS	DEMPROD	35,719,395	31,256,975	1,570,132	2,892,288	120	2,892,167	897,309	1,994,858
28	342-FUEL HOLDERS, PRODUCERS, ACC	DEMPROD	25,306,590	22,145,040	1,112,412	2,049,137	85	2,049,052	635,729	1,413,323
29	343-PRIME MOVERS	DEMPROD	377,334,379	330,194,042	16,586,641	30,553,696	1,271	30,552,425	9,479,044	21,073,381
30	344-GENERATORS	DEMPROD	59,041,243	51,665,228	2,595,300	4,780,715	199	4,780,516	1,483,179	3,297,337
31	345-ACCESSORY ELECTRIC EQUIP	DEMPROD	47,115,222	41,229,123	2,071,063	3,815,036	159	3,814,877	1,183,585	2,631,292
32	346-MISC POWER PLANT EQUIP	DEMPROD	5,492,796	4,806,581	241,449	444,765	18	444,747	137,985	306,762
33	347-ARO COST OTHER PROD EQUIP	DEMPROD	-	-	-	-	-	-	-	-
34	FERC-AFUDC PRE	DEMFERC	1,987	-	699	1,288	-	1,288	400	888
35	FERC-AFUDC POST	DEMFERCP	2,048,087	-	-	2,048,087	-	2,048,087	635,429	1,412,657
36	TOTAL OTHER PROD PLANT		552,358,677	481,558,619	24,190,839	46,609,220	1,853	46,607,367	14,460,171	32,147,196
37	TOTAL PRODUCTION PLANT		5,165,951,263	4,484,482,581	231,270,763	450,197,918	17,255	450,180,663	139,670,820	310,509,843

KENTUCKY UTILITIES COMPANY
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	ELECTRIC PLANT IN SERVICE CON'T									
	TRANSMISSION PLANT									
	KENTUCKY SYSTEM PROPERTY									
1	350-LAND & LAND RIGHTS	DEMTRANNF	29,756,906	28,333,519	1,423,278	109	109	-	-	-
2	352-STRUCTURES AND IMPROVEMENTS	DEMTRANNF	34,644,511	32,987,331	1,657,053	127	127	-	-	-
3	353-STATION EQUIPMENT	DEMTRANNF	249,656,628	237,714,593	11,941,120	915	915	-	-	-
4	354-TOWERS AND FIXTURES	DEMTRANNF	68,285,072	65,018,735	3,266,087	250	250	-	-	-
5	355-POLES AND FIXTURES	DEMTRANNF	217,372,622	206,974,855	10,396,970	796	796	-	-	-
6	356-OH CONDUCTORS AND DEVICES	DEMTRANNF	153,440,627	146,100,973	7,339,092	562	562	-	-	-
7	357-UNDERGROUND CONDUIT	DEMTRANNF	447,363	425,964	21,397	2	2	-	-	-
8	358-UG CONDUCTORS AND DEVICES	DEMTRANNF	1,157,970	1,102,580	55,386	4	4	-	-	-
9	359-ARO COST KY TRANS	DEMTRANNF	413,451	393,674	19,775	2	2	-	-	-
10	FERC-AFUDC PRE	DEMFERC	3,143,921	-	1,106,239	2,037,682	-	2,037,682	632,201	1,405,481
11	FERC-AFUDC POST	DEMFERCP	1,431,125	-	-	1,431,125	-	1,431,125	444,014	987,111
12	TOTAL KENTUCKY SYSTEM PROPERTY		759,750,194	719,052,223	37,226,398	3,471,573	2,767	3,468,806	1,076,215	2,392,592
	VIRGINIA PROPERTY									
13	350-LAND & LAND RIGHTS	DEMVA	1,883,961	-	1,883,961	-	-	-	-	-
14	352-STRUCTURES AND IMPROVEMENTS	DEMVA	1,618,029	-	1,618,029	-	-	-	-	-
15	353-STATION EQUIPMENT	DEMVA	21,150,308	-	21,150,308	-	-	-	-	-
16	354-TOWERS AND FIXTURES	DEMVA	2,411,758	-	2,411,758	-	-	-	-	-
17	355-POLES AND FIXTURES	DEMVA	9,480,773	-	9,480,773	-	-	-	-	-
18	356-OH CONDUCTORS AND DEVICES	DEMVA	14,205,219	-	14,205,219	-	-	-	-	-
19	FERC-AFUDC PRE	DEMVA	324	-	324	-	-	-	-	-
20	FERC-AFUDC POST	DEMVA	4,332	-	4,332	-	-	-	-	-
21	TOTAL VIRGINIA PROPERTY		50,754,704	-	50,754,704	-	-	-	-	-
	VIRGINIA PROPERTY-500 KV LINE									
22	350-LAND & LAND RIGHTS	DEMTRANNVF	280,371	280,370	-	1	1	-	-	-
23	354-TOWERS AND FIXTURES	DEMTRANNVF	4,769,323	4,769,305	-	18	18	-	-	-
24	355-POLES AND FIXTURES	DEMTRANNVF	51,358	51,358	-	0	0	-	-	-
25	356-OH CONDUCTORS AND DEVICES	DEMTRANNVF	3,129,378	3,129,366	-	12	12	-	-	-
26	FERC-AFUDC PRE	DEMFERC	-	-	-	-	-	-	-	-
27	FERC-AFUDC POST	DEMFERCP	-	-	-	-	-	-	-	-
28	TOTAL VIRGINIA PROPERTY-500 KV LINE		8,230,429	8,230,398	-	32	32	-	-	-
29	TOTAL TRANSMISSION PLANT		818,735,328	727,282,621	87,981,102	3,471,605	2,798	3,468,806	1,076,215	2,392,592

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	ELECTRIC PLANT IN SERVICE CON'T									
	DISTRIBUTION PLANT									
	KENTUCKY DISTRIBUTION PLANT									
1	360-LAND & LAND RIGHTS	DEM360K	7,728,170	7,719,013	-	9,157	-	9,157	9,157	-
2	361-STRUCTURES AND IMPROVEMENTS	DEM361K	10,017,019	9,709,071	-	307,948	-	307,948	307,948	-
3	362-STATION EQUIPMENT	DEM362K	167,125,464	163,627,190	-	3,498,274	-	3,498,274	3,498,274	-
4	364-POLES, TOWERS, AND FIXTURES	DEM364K	320,749,155	320,749,155	-	-	-	-	-	-
5	365-OH CONDUCTORS AND DEVICES	DEM365K	315,732,163	315,732,163	-	-	-	-	-	-
6	366-UNDERGROUND CONDUIT	DEM366K	1,788,405	1,788,405	-	-	-	-	-	-
7	367-UG CONDUCTORS AND DEVICES	DEM367K	168,027,365	168,027,365	-	-	-	-	-	-
	368-LINE TRANSFORMERS									
8	POWER POOL	DPRODKY	5,932,406	5,429,977	-	502,429	-	502,429	155,881	346,548
9	ALL OTHER	DEM368K	284,209,955	284,209,955	-	-	-	-	-	-
10	TOTAL 368-LINE TRANSFORMERS		290,142,361	289,639,933	-	502,429	-	502,429	155,881	346,548
11	369-SERVICES	CUST369K	89,746,639	89,746,639	-	-	-	-	-	-
12	370-METERS	CUST370K	72,168,270	71,885,496	-	282,774	-	282,774	66,911	215,863
13	371-INSTALL ON CUSTOMER PREMISES	CUST371K	17,289,842	17,289,842	-	-	-	-	-	-
14	373-STREET LIGHTING	CUST373K	95,078,380	95,078,380	-	-	-	-	-	-
15	374-ARO COST KY ELEC DISTRIB	DEM374K	913,218	913,218	-	-	-	-	-	-
16	TOTAL KENTUCKY DISTRIB PLANT		1,556,506,450	1,551,905,869	-	4,600,582	-	4,600,582	4,038,171	562,411
	VIRGINIA DISTRIBUTION PLANT									
17	360-LAND & LAND RIGHTS	DEM360V	193,250	-	193,250	-	-	-	-	-
18	361-STRUCTURES AND IMPROVEMENTS	DEM361V	448,174	-	448,174	-	-	-	-	-
19	362-STATION EQUIPMENT	DEM362V	7,845,255	-	7,845,255	-	-	-	-	-
20	364-POLES, TOWERS, AND FIXTURES	DEM364V	25,968,144	-	25,968,144	-	-	-	-	-
21	365-OH CONDUCTORS AND DEVICES	DEM365V	22,622,780	-	22,622,780	-	-	-	-	-
22	367-UG CONDUCTORS AND DEVICES	DEM367V	3,745,531	-	3,745,531	-	-	-	-	-
	368-LINE TRANSFORMERS									
23	POWER POOL	DPRODVA	128,028	-	128,028	-	-	-	-	-
24	ALL OTHER	DEM368V	13,795,797	-	13,795,797	-	-	-	-	-
25	TOTAL 368-LINE TRANSFORMERS		13,923,824	-	13,923,824	-	-	-	-	-
26	369-SERVICES	CUST369V	5,218,706	-	5,218,706	-	-	-	-	-
27	370-METERS	CUST370V	3,759,366	-	3,759,366	-	-	-	-	-
28	371-INSTALL ON CUSTOMER PREMISES	CUST371V	855,169	-	855,169	-	-	-	-	-
29	373-STREET LIGHTING	CUST373V	2,519,375	-	2,519,375	-	-	-	-	-
30	TOTAL VIRGINIA DISTRIB PLANT		87,099,574	-	87,099,574	-	-	-	-	-
	TENNESSEE DISTRIBUTION PLANT									
31	360-LAND & LAND RIGHTS	DEM360T	5,040	-	-	5,040	5,040	-	-	-
32	361-STRUCTURES AND IMPROVEMENTS	DEM361T	2,621	-	-	2,621	2,621	-	-	-
33	362-STATION EQUIPMENT	DEM362T	69,594	-	-	69,594	69,594	-	-	-
34	364-POLES, TOWERS, AND FIXTURES	DEM364T	47,927	-	-	47,927	47,927	-	-	-
35	365-OH CONDUCTORS AND DEVICES	DEM365T	46,763	-	-	46,763	46,763	-	-	-
36	368-LINE TRANSFORMERS	DEM368T	3,118	-	-	3,118	3,118	-	-	-
37	369-SERVICES	CUST369T	255	-	-	255	255	-	-	-
38	370-METERS	CUST370T	4,199	-	-	4,199	4,199	-	-	-
39	371-INSTALL ON CUSTOMER PREMISES	CUST371T	-	-	-	-	-	-	-	-
40	TOTAL TENNESSEE DISTRIB PLANT		179,518	-	-	179,518	179,518	-	-	-
41	TOTAL DISTRIBUTION PLANT		1,643,785,542	1,551,905,869	87,099,574	4,780,099	179,518	4,600,582	4,038,171	562,411

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	ELECTRIC PLANT IN SERVICE CON'T									
	GENERAL PLANT									
1	389-LAND & LAND RIGHTS	LABOR	2,814,999	2,538,926	140,689	135,383	73	135,311	43,486	91,825
2	390-STRUCTURES AND IMPROVEMENTS	LABOR	55,575,746	50,125,318	2,777,592	2,672,835	1,435	2,671,400	858,523	1,812,876
3	391-OFFICE EQUIPMENT	LABOR	49,146,663	44,326,749	2,456,276	2,363,637	1,269	2,362,368	759,208	1,603,160
4	392-TRANSPORTATION EQUIPMENT	LABOR	17,361,906	15,659,188	867,722	834,996	448	834,547	268,203	566,344
5	393-STORES EQUIPMENT	LABOR	877,380	791,333	43,850	42,196	23	42,174	13,554	28,620
6	394-TOOLS, SHOP, AND GARAGE EQUIP	LABOR	11,364,280	10,249,762	567,970	546,549	293	546,255	175,553	370,702
7	395-LABORATORY EQUIPMENT	LABOR	-	-	-	-	-	-	-	-
8	396-POWER OPERATED EQUIPMENT	LABOR	2,253,006	2,032,049	112,602	108,355	58	108,297	34,804	73,493
	397-COMMUNICATION EQUIPMENT									
9	DEMAND SIDE MANAGEMENT	LABPTDKY	3,609,643	3,609,643	-	-	-	-	-	-
10	ALL OTHER	LABOR	45,623,546	41,149,152	2,280,196	2,194,198	1,178	2,193,020	704,784	1,488,236
11	TOTAL 397-COMMUNICATION EQUIPMENT		49,233,190	44,758,795	2,280,196	2,194,198	1,178	2,193,020	704,784	1,488,236
12	398-MISC EQUIPMENT	LABOR	-	-	-	-	-	-	-	-
13	TOTAL GENERAL PLANT		188,627,168	170,482,121	9,246,898	8,898,149	4,777	8,893,372	2,858,115	6,035,257
	PLANT HELD FOR FUTURE USE									
14	PRODUCTION	DEMPROD	-	-	-	-	-	-	-	-
15	TRANSMISSION	DEMTRANNF	-	-	-	-	-	-	-	-
16	DISTRIBUTION	DEM360K	324,088	324,088	-	-	-	-	-	-
17	GENERAL	LABOR	-	-	-	-	-	-	-	-
18	TOTAL PLANT HELD FOR FUTURE USE		324,088	324,088	-	-	-	-	-	-
19	TOTAL ELECTRIC PLANT		7,905,407,115	7,012,529,919	420,272,850	472,604,346	206,647	472,397,699	149,303,964	323,093,735

KENTUCKY UTILITIES COMPANY
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	ELECTRIC PLANT IN SERVICE CON'T									
	ACCUMULATED PROVISION FOR DEP									
	PRODUCTION PLANT									
	STEAM PRODUCTION PLANT									
1	SYSTEM	STMSYS	1,485,720,301	1,300,109,450	65,308,412	120,302,439	5,003	120,297,436	37,322,886	82,974,550
2	FERC-AFUDC PRE	DEMFERC	16,555,555	-	5,825,339	10,730,216	-	10,730,216	3,329,104	7,401,112
3	FERC-AFUDC POST	DEMFERCP	4,658,475	-	-	4,658,475	-	4,658,475	1,445,315	3,213,160
4	TOTAL STEAM PROD PLT		1,506,934,331	1,300,109,450	71,133,752	135,691,129	5,003	135,686,127	42,097,305	93,588,822
	HYDRAULIC PRODUCTION PLANT									
5	SYSTEM	HYDSYS	9,795,388	8,571,651	430,580	793,157	33	793,124	246,071	547,053
6	FERC-AFUDC PRE	DEMFERC	3,305	-	1,163	2,142	-	2,142	665	1,477
7	FERC-AFUDC POST	DEMFERCP	7,514	-	-	7,514	-	7,514	2,331	5,183
8	TOTAL HYDRO PROD PLT		9,806,207	8,571,651	431,743	802,812	33	802,779	249,066	553,713
	OTHER PRODUCTION PLANT									
9	SYSTEM	OTHSYS	224,769,641	196,689,198	9,880,291	18,200,152	757	18,199,396	5,646,454	12,552,941
10	FERC-AFUDC PRE	DEMFERC	1,450	-	510	940	-	940	292	648
11	FERC-AFUDC POST	DEMFERCP	1,110,145	-	-	1,110,145	-	1,110,145	344,428	765,717
12	TOTAL OTHER PROD PLT		225,881,236	196,689,198	9,880,801	19,311,237	757	19,310,480	5,991,174	13,319,306
13	TOTAL PRODUCTION PLANT		1,742,621,773	1,505,370,299	81,446,295	155,805,179	5,792	155,799,386	48,337,545	107,461,841
	TRANSMISSION PLANT									
14	KENTUCKY SYSTEM PROPERTY	KYTRPLTXF	306,868,262	291,762,180	15,104,960	1,123	1,123	-	-	-
15	VIRGINIA PROPERTY	TRPLTVA	29,405,449	4,103,043	25,302,391	16	16	-	-	-
16	FERC-AFUDC PRE	DEMFERC	2,749,327	-	967,395	1,781,932	-	1,781,932	552,853	1,229,079
17	FERC-AFUDC POST	DEMFERCP	240,696	-	-	240,696	-	240,696	74,677	166,019
18	TOTAL TRANSMISSION PLANT		339,263,734	295,865,223	41,374,745	2,023,766	1,138	2,022,627	627,530	1,395,097
19	DISTRIBUTION PLANT-VA & TN	DIRACDEP	40,297,802	-	40,145,238	152,564	152,564	-	-	-
20	DISTRIBUTION PLANT-KY & FERC	DISTPLTKF	596,372,680	594,609,976	-	1,762,705	-	1,762,705	1,547,218	215,487
21	TOTAL DISTRIBUTION PLANT		636,670,482	594,609,976	40,145,238	1,915,269	152,564	1,762,705	1,547,218	215,487
22	GENERAL PLANT	GENPLT	74,348,647	67,196,656	3,644,726	3,507,264	1,883	3,505,381	1,126,545	2,378,836
23	INTANGIBLE PLANT-FRANCHISES	PLT302TOT	43,827	43,827	-	-	-	-	-	-
24	INTANGIBLE PLANT-SOFTWARE	PLT303TOT	38,310,925	33,983,862	2,036,727	2,290,336	1,001	2,289,334	723,557	1,565,777
25	TOTAL DEPRECIATION RESERVE		2,831,259,387	2,497,069,842	168,647,731	165,541,814	162,380	165,379,434	52,362,395	113,017,039
26	NET ELECTRIC PLANT IN SERVICE		5,074,147,728	4,515,460,077	251,625,119	307,062,532	44,268	307,018,264	96,941,569	210,076,696

KENTUCKY UTILITIES COMPANY
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	ADDITIONS TO NET PLANT									
	CONSTRUCTION WORK IN PROGRESS									
	PRODUCTION PLANT									
1	SYSTEM	PRODSYS	859,792,735	752,378,937	37,794,259	69,619,539	2,895	69,616,644	21,598,915	48,017,729
2	FERC-AFUDC PRE	DEMFERC	-	-	-	-	-	-	-	-
3	FERC-AFUDC POST	DEMFERCP	2,620,400	-	-	2,620,400	-	2,620,400	812,992	1,807,407
4	TOTAL PRODUCTION PLANT		862,413,135	752,378,937	37,794,259	72,239,939	2,895	72,237,044	22,411,907	49,825,137
	TRANSMISSION PLANT									
5	SYSTEM	KYTRPLTXF	2,456,128	2,335,221	120,898	9	9	-	-	-
6	TRANS VIRGINIA-KY SYSTEM	KYTRPLTXF	-	-	-	-	-	-	-	-
7	TRANS VIRGINIA	VATRPLT	-	-	-	-	-	-	-	-
8	FERC-AFUDC PRE	DEMFERC	-	-	-	-	-	-	-	-
9	FERC-AFUDC POST	DEMFERCP	-	-	-	-	-	-	-	-
10	TOTAL TRANSMISSION PLT		2,456,128	2,335,221	120,898	9	9	-	-	-
11	DISTRIBUTION - VA & TN	DIRCWIP	1,259,149	-	1,259,149	-	-	-	-	-
12	DISTRIBUTION - KY & FERC	PLANTKY	1,971,245	1,971,245	-	-	-	-	-	-
13	TOTAL DISTRIBUTION PLT		3,230,394	1,971,245	1,259,149	-	-	-	-	-
14	GENERAL	GENPLT	9,337,625	8,439,389	457,750	440,486	236	440,249	141,485	298,764
15	TOTAL CWIP		877,437,282	765,124,792	39,632,056	72,680,434	3,140	72,677,293	22,553,392	50,123,901
	WORKING CAPITAL									
	MATERIALS & SUPPLIES									
16	FUEL STOCK	ENERGY	85,961,226	75,460,506	3,465,364	7,035,356	418	7,034,938	2,251,128	4,783,810
	PLANT MATERIAL & SUPPLIES									
17	PRODUCTION	PRODPLT	25,784,638	22,383,247	1,154,334	2,247,058	86	2,246,972	697,134	1,549,837
18	TRANSMISSION	TRANPLTXF	4,633,339	4,133,307	500,016	16	16	-	-	-
19	DISTRIBUTION	DISTPLT	5,901,632	5,571,760	312,711	17,162	645	16,517	14,498	2,019
20	GENERAL	GENPLT	-	-	-	-	-	-	-	-
21	STORES UNDISTRIBUTED	M_S	10,478,462	9,257,703	567,511	653,248	215	653,032	205,311	447,721
22	TOTAL PLT MAT & SUPPLIES		46,798,072	41,346,017	2,534,572	2,917,483	962	2,916,521	916,943	1,999,578
23	TOTAL MATERIALS & SUPPLIES		132,759,298	116,806,523	5,999,936	9,952,839	1,380	9,951,459	3,168,071	6,783,388
	PREPAYMENTS									
24	PREPAYMENTS OTHER THAN TAXES	EXP9245TOT	6,045,320	5,694,013	-	351,308	166	351,142	111,634	239,508
25	PUBLIC SERVICE COMM TAX	REVKY	1,281,451	1,281,451	-	-	-	-	-	-
26	TOTAL PREPAYMENTS		7,326,771	6,975,464	-	351,308	166	351,142	111,634	239,508
27	WORKING CASH - CALC BY JURIS		117,121,091	108,847,873	-	8,273,218	1,762	8,271,455	2,645,559	5,625,896
28	TOTAL WORKING CAPITAL		257,207,160	232,629,859	5,999,936	18,577,365	3,308	18,574,057	5,925,265	12,648,792
29	EMISSION ALLOWANCES	DEMPROD	218,293	191,022	9,596	17,676	1	17,675	5,484	12,191
30	TOTAL ADDITIONS TO NET PLANT		1,134,862,735	997,945,673	45,641,588	91,275,474	6,449	91,269,025	28,484,141	62,784,884

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	DEDUCTIONS FROM NET PLANT									
	ACCUMULATED DEFERRED INC TAX									
	PRODUCTION PLANT									
1	SYSTEM	PRODSYS	557,067,448	487,473,082	24,487,241	45,107,126	1,876	45,105,250	13,994,131	31,111,119
2	FERC-AFUDC PRE	DEMFERC	-	-	-	-	-	-	-	-
3	FERC-AFUDC POST	DEMFERCP	-	-	-	-	-	-	-	-
4	TOTAL PRODUCTION PLANT		557,067,448	487,473,082	24,487,241	45,107,126	1,876	45,105,250	13,994,131	31,111,119
	TRANSMISSION PLANT									
5	KENTUCKY SYSTEM PROPERTY	KYTRPLTXF	73,283,259	69,675,773	3,607,218	268	268	-	-	-
6	VIRGINIA PROPERTY-500 KV LINE	DEMTRANNVF	-	-	-	-	-	-	-	-
7	VIRGINIA PROPERTY-OTHER	VATRPLT	4,818,265	-	4,818,265	-	-	-	-	-
8	FERC-AFUDC PRE	DEMFERC	-	-	-	-	-	-	-	-
9	FERC-AFUDC POST	DEMFERCP	-	-	-	-	-	-	-	-
10	TOTAL TRANSMISSION PLANT		78,101,524	69,675,773	8,425,483	268	268	-	-	-
11	DISTRIBUTION - VA	DIRACDFTX	7,634,841	-	7,634,841	-	-	-	-	-
12	DISTRIBUTION PLT KY,FERC & TN	DPLTXVA	156,271,412	155,791,551	-	479,861	18,021	461,840	405,381	56,459
13	TOTAL DISTRIBUTION PLANT		163,906,253	155,791,551	7,634,841	479,861	18,021	461,840	405,381	56,459
14	GENERAL	GENPLT	18,614,092	16,823,504	912,502	878,086	471	877,615	282,044	595,571
15	TOTAL DEFERRED INCOME TAX		817,689,317	729,763,909	41,460,066	46,465,341	20,637	46,444,705	14,681,556	31,763,149
	ACCUM DEFER INVEST TAX CREDITS									
16	PRODUCTION	PRODPLT	94,553,268	82,080,233	4,232,987	8,240,048	316	8,239,732	2,556,418	5,683,313
17	TRANSMISSION	TRANPLTXF	-	-	-	-	-	-	-	-
18	TRANSMISSION - VA	TRPLTVA	-	-	-	-	-	-	-	-
18	DISTRIBUTION - VA	DIRACITC	-	-	-	-	-	-	-	-
20	DISTRIBUTION PLT KY,FERC & TN	DPLTXVA	-	-	-	-	-	-	-	-
21	GENERAL	GENPLT	-	-	-	-	-	-	-	-
22	TOTAL DEFERRED INVEST CREDIT		94,553,268	82,080,233	4,232,987	8,240,048	316	8,239,732	2,556,418	5,683,313
23	CUSTOMER ADVANCES	CUSTADV	2,472,128	2,445,372	26,756	-	-	-	-	-
24	CUSTOMER DEPOSITS-VIRGINIA	CUSTDEP	26,702,517	-	899,457	-	-	-	-	-
25	DEFERRED FUEL-VIRGINIA	DFUELVA	-	-	-	-	-	-	-	-
26	OPEB UNFUNDED-VIRGINIA	LABOR	32,752,729	-	1,636,932	0	-	0	-	-
27	WORKMANS COMPENSATION-FERC	LABOR	2,178,554	-	-	104,718	-	104,718	33,654	71,064
28	VESTED VACATION-FERC	LABOR	6,372,238	-	-	306,299	-	306,299	98,437	207,862
29	MEDICAL AND DENTAL RESERVE-FERC	LABOR	1,455,357	-	-	69,956	-	69,956	22,482	47,474
30	TOTAL DEDUCTIONS FROM NET PLT		984,176,108	814,289,514	48,256,199	55,186,362	20,952	55,165,409	17,392,548	37,772,862
31	RATE BASE		5,224,834,354	4,699,116,235	249,010,508	343,151,644	29,764	343,121,880	108,033,162	235,088,718

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	OPERATING REVENUES									
	SALES OF ELECTRICITY									
1	440-RESIDENTIAL		614,990,880	575,486,901	39,501,160	2,820	2,820	-	-	-
2	442-COMMERCIAL		386,809,825	368,883,447	17,926,378	-	-	-	-	-
3	442-INDUSTRIAL		445,475,880	432,118,313	13,357,567	-	-	-	-	-
4	444-PUBLIC ST & HWY LIGHTING		10,216,472	9,888,100	328,373	-	-	-	-	-
5	445-OTHER PUBLIC AUTHORITIES		128,525,836	121,657,932	6,867,904	-	-	-	-	-
6	447-SALES FOR RESALE-MUNICIPALS		111,279,947	-	-	111,279,947	-	111,279,947	35,420,186	75,859,760
7	447-SALES FOR RESALE-CITY OF PARIS	ENERGY	2,992,031	2,626,535	120,618	244,878	15	244,863	78,354	166,509
8	447-SALES FOR RESALE-OFF SYSTEM:									
9	DEMAND	DEMPROD	-	-	-	-	-	-	-	-
10	ENERGY	ENERGY	12,675,385	11,127,004	510,984	1,037,396	62	1,037,334	331,939	705,395
11	TOTAL 447-OFF SYSTEM		12,675,385	11,127,004	510,984	1,037,396	62	1,037,334	331,939	705,395
12	449-PROVISION FOR RATE REFUND		(634,749)	-	-	(634,749)	-	(634,749)	(305,339)	(329,410)
13	TOTAL ELECTRIC SALES REVENUES		1,712,331,506	1,521,788,232	78,612,983	111,930,291	2,896	111,927,395	35,525,141	76,402,255
	OTHER OPERATING REVENUES									
14	450-LATE PAYMENT CHARGES	DIR450REV	3,801,175	3,637,410	163,661	104	-	104	104	-
15	451-RECONNECT CHARGES	DIR451REC	2,300,651	2,160,519	140,132	-	-	-	-	-
16	451-OTHER SERVICE CHARGES	DIR451OTH	61,812	61,437	374	-	-	-	-	-
17	454-RENT FROM ELEC PROPERTY	DIR454REV	3,340,325	3,169,546	170,503	276	276	-	-	-
18	456-TRANSMISSION SERVICE	DEMTRANNF	16,461,921	15,674,484	787,377	60	60	-	-	-
19	456-ANCILLARY SERVICES	DEMTRAN	1,110,044	971,366	48,795	89,883	4	89,879	27,885	61,994
20	456-TAX REMITTANCE COMPENSATION	REVKY	7,646	7,646	-	-	-	-	-	-
21	456-RETURN CHECK CHARGES	DIR456CHK	148,731	148,762	(30)	-	-	-	-	-
22	456-OTHER MISC REVENUES	DIR456OTH	364	364	-	-	-	-	-	-
23	456-EXCESS FACILITIES CHARGES	DIR456FAC	26,881	25,988	893	-	-	-	-	-
24	456-FORFEITED REFUNDABLE ADVANCES	REVKY	304,632	304,632	-	-	-	-	-	-
25	TOTAL OTHER REVENUES		27,564,182	26,162,153	1,311,705	90,324	340	89,983	27,989	61,994
26	TOTAL OPERATING REVENUES		1,739,895,688	1,547,950,385	79,924,688	112,020,615	3,236	112,017,379	35,553,130	76,464,248

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	OPERATION & MAINTENANCE EXP									
	PRODUCTION EXPENSE-STEAM									
1	500-SUPERV & ENGINEERING	STMPLT	10,111,063	8,772,287	453,923	884,852	34	884,818	274,519	610,299
2	501-FUEL	ENERGY	497,275,801	436,530,344	20,046,734	40,698,723	2,417	40,696,306	13,022,516	27,673,790
3	501-I/S SALES & PARIS VAR EXP.	REVFERC	-	-	-	-	-	-	-	-
4	502 & 504-STEAM EXPENSES	STMPLT	21,270,620	18,454,241	954,918	1,861,462	71	1,861,391	577,506	1,283,885
5	505-ELECTRIC EXPENSES	STMPLT	8,107,434	7,033,953	363,973	709,508	27	709,481	220,120	489,361
6	506-MISC STEAM POWER EXP	STMPLT	29,327,708	25,444,513	1,316,630	2,566,564	98	2,566,466	796,259	1,770,207
7	507 & 509 - RENTS & ALLOWANCE	STMPLT	200,325	173,800	8,993	17,531	1	17,530	5,439	12,092
8	TOTAL STEAM OPERATIONS		566,292,950	496,409,138	23,145,172	46,738,640	2,647	46,735,992	14,896,359	31,839,633
9	510-SUPERV & ENGINEERING	STMPLT	8,785,900	7,622,586	394,432	768,883	29	768,854	238,541	530,313
10	511-STRUCTURES	STMPLT	6,467,581	5,611,228	290,354	565,999	22	565,978	175,597	390,380
11	512-BOILER PLANT	ENERGY	50,588,178	44,408,505	2,039,367	4,140,307	246	4,140,061	1,324,789	2,815,272
12	513-ELECTRIC PLANT	ENERGY	12,116,254	10,636,175	488,444	991,635	59	991,576	317,297	674,279
13	514-MISC STEAM PLANT	STMPLT	2,166,125	1,879,315	97,245	189,565	7	189,558	58,811	130,746
14	TOTAL STEAM MAINTENANCE		80,124,039	70,157,809	3,309,842	6,656,388	363	6,656,025	2,115,035	4,540,990
15	TOTAL STEAM GENERATION		646,416,989	566,566,947	26,455,014	53,395,028	3,010	53,392,018	17,011,394	36,380,624
	PRODUCTION EXPENSE-HYDRO									
16	535-SUPERV & ENGINEERING	HYDPLT	6,453	5,632	283	538	0	538	167	371
17	536-WATER FOR POWER	HYDPLT	-	-	-	-	-	-	-	-
18	537-HYDRAULIC EXPENSES	HYDPLT	-	-	-	-	-	-	-	-
19	538-ELECTRIC EXPENSES	HYDPLT	-	-	-	-	-	-	-	-
20	539-MISC HYDR POWER GENER	HYDPLT	101,286	88,395	4,441	8,450	0	8,450	2,622	5,828
21	540-RENTS	HYDPLT	-	-	-	-	-	-	-	-
22	TOTAL HYDRO OPERATIONS		107,739	94,027	4,724	8,988	0	8,988	2,789	6,199
23	541-SUPERV & ENGINEERING	HYDPLT	172,587	150,621	7,567	14,398	1	14,398	4,467	9,931
23	542-STRUCTURES	HYDPLT	202,201	176,466	8,866	16,869	1	16,868	5,233	11,635
25	543-RESERV, DAMS & WATERWAY	HYDPLT	1,950	1,702	86	163	0	163	50	112
26	544-ELECTRIC PLANT	ENERGY	158,687	139,302	6,397	12,987	1	12,987	4,156	8,831
27	545-MISC HYDRAULIC PLANT	HYDPLT	6,467	5,644	284	540	0	540	167	372
28	TOTAL HYDRO MAINTENANCE		541,891	473,735	23,199	44,957	2	44,955	14,074	30,881
29	TOTAL HYDRO GENERATION		649,631	567,761	27,924	53,946	2	53,943	16,863	37,081
	PRODUCTION EXPENSE-OTHER									
30	546-SUPERV & ENGINEERING	OTHPLT	288,476	251,500	12,634	24,342	1	24,341	7,552	16,789
31	547-FUEL	ENERGY	75,809,965	66,549,287	3,056,135	6,204,542	368	6,204,174	1,985,290	4,218,884
32	548-GENERATION EXPENSES	OTHPLT	175,769	153,239	7,698	14,832	1	14,831	4,601	10,230
33	549-550 MISC & RENTS	OTHPLT	180,460	157,329	7,903	15,228	1	15,227	4,724	10,503
34	TOTAL OTHER OPERATIONS		76,454,670	67,111,356	3,084,371	6,258,944	371	6,258,573	2,002,167	4,256,406
35	551-SUPERV & ENGINEERING	OTHPLT	96,385	84,031	4,221	8,133	0	8,133	2,523	5,610
36	552-STRUCTURES	OTHPLT	171,718	149,707	7,520	14,490	1	14,489	4,495	9,994
37	553-GENERATING & ELECT PLT	OTHPLT	1,947,568	1,697,934	85,295	164,340	7	164,334	50,985	113,348
38	554-MISC OTH POWER GEN PLT	OTHPLT	257,603	224,584	11,282	21,737	1	21,736	6,744	14,992
39	TOTAL OTHER MAINTENANCE		2,473,274	2,156,255	108,318	208,700	8	208,692	64,748	143,944
40	TOTAL OTHER GENERATION		78,927,944	69,267,611	3,192,689	6,467,644	379	6,467,265	2,066,915	4,400,350
	555-PURCHASED POWER									
41	CAPACITY COMPONENT	DEMPROD	7,884,395	6,899,399	346,578	638,419	27	638,392	198,064	440,328
42	ENERGY COMPONENT	ENERGY	96,511,248	84,721,775	3,890,669	7,898,805	469	7,898,336	2,527,409	5,370,927
43	TOTAL ACCT 555		104,395,643	91,621,173	4,237,246	8,537,224	496	8,536,728	2,725,473	5,811,255
44	556-SYSTEM CONTROL & DISP	DEMPROD	1,532,706	1,341,225	67,374	124,107	5	124,102	38,503	85,599
45	557-OTHER EXPENSES	PRODPLT	(633,184)	(549,658)	(28,347)	(55,180)	(2)	(55,178)	(17,119)	(38,059)
46	TOTAL PRODUCTION EXPENSES		831,289,728	728,815,060	33,951,899	68,522,768	3,890	68,518,878	21,842,029	46,676,850

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	OPERATION & MAINT EXP CON'T									
	TRANSMISSION EXPENSES									
1	560-SUPERV & ENGINEERING	LABTROP	1,615,658	1,441,295	174,357	6	6	-	-	-
2	561-LOAD DISPATCHING	TRANPLTXF	3,359,000	2,996,495	362,493	12	12	-	-	-
3	562-STATION EXPENSES	TRANPLTXF	886,723	791,027	95,692	3	3	-	-	-
4	563-OVERHEAD LINE EXPENSES	TRANPLTXF	982,181	876,183	105,994	3	3	-	-	-
5	564-UNDERGROUND LINE EXP	TRANPLTXF	-	-	-	-	-	-	-	-
6	565-TRANSM OF ELECT BY OTH	TRANPLTXF	3,732,010	3,329,250	402,747	13	13	-	-	-
7	566-MISC TRANSMISSION EXP	TRANPLTXF	10,919,132	9,740,735	1,178,360	37	37	-	-	-
8	567-RENTS	TRANPLTXF	84,761	75,614	9,147	0	0	-	-	-
9	575-MISO DAY 1 &2 EXP	TRANPLTXF	47,288	(357,893)	82,419	322,762	(2)	322,764	100,139	222,625
10	TOTAL TRANSM OPERATIONS		21,626,753	18,892,707	2,411,209	322,836	72	322,764	100,139	222,625
11	568-SUPERV & ENGINEERING	TRANPLTXF	-	-	-	-	-	-	-	-
12	569-MAINT OF STRUCTURES	TRANPLTXF	-	-	-	-	-	-	-	-
13	570-MAINT OF STATION EQUIP	TRANPLTXF	2,360,857	2,106,072	254,777	8	8	-	-	-
14	571-MAINT OF OH LINES	TRANPLTXF	5,435,226	4,856,898	578,309	18	18	-	-	-
15	572-MAINT OF UG LINES	TRANPLTXF	-	-	-	-	-	-	-	-
16	573-MAINT OF MISC TRAN PLT	TRANPLTXF	270,403	241,221	29,181	1	1	-	-	-
17	TOTAL TRANSM MAINTENANCE		8,066,486	7,204,192	862,267	27	27	-	-	-
18	TOTAL TRANSMISSION EXPENSES		29,693,239	26,096,899	3,273,476	322,864	100	322,764	100,139	222,625
	DISTRIBUTION EXPENSES									
19	580-SUPERV & ENGINEERING	DISTPLT	1,427,571	1,347,777	75,643	4,151	156	3,995	3,507	488
20	581-DIST SYSTEM CONTROL	PLT3602TOT	975,642	913,204	42,805	19,634	390	19,244	19,244	-
21	582-STATION EXPENSES	PLT3602TOT	1,761,201	1,648,489	77,270	35,442	703	34,739	34,739	-
22	583-OVERHEAD LINES	PLT3645TOT	6,240,564	5,797,131	442,571	862	862	-	-	-
23	584-UNDERGROUND LINES	PLT3667TOT	60	59	1	-	-	-	-	-
24	585-STREET LIGHTING	PLT373TOT	-	-	-	-	-	-	-	-
25	586-METERS	PLT370TOT	7,876,161	7,456,448	389,947	29,767	436	29,331	6,940	22,391
26	587-CUSTOMER INSTALLATIONS	PLT371TOT	(26,060)	(24,832)	(1,228)	-	-	-	-	-
27	588-MISCELLANEOUS EXP	DISTPLT	4,087,007	3,858,563	216,559	11,885	446	11,439	10,040	1,398
28	589-RENTS	DISTPLT	(519)	(490)	(27)	(2)	(0)	(1)	(1)	(0)
29	TOTAL DISTR OPERATIONS		22,341,628	20,996,348	1,243,540	101,740	2,993	98,746	74,469	24,277
30	590-SUPERV & ENGINEERING	DISTPLT	68,061	64,257	3,606	198	7	190	167	23
31	591-MAINT OF STRUCTURES	PLT3602TOT	-	-	-	-	-	-	-	-
32	592-MAINT OF STATION EQUIP	PLT3602TOT	1,080,842	1,011,670	47,420	21,751	432	21,319	21,319	-
33	593-MAINT OF OH LINES	PLT3645TOT	35,843,130	32,590,643	3,248,511	3,976	3,976	-	-	-
34	594-MAINT OF UG LINES	PLT3667TOT	905,914	886,364	19,550	-	-	-	-	-
35	595-MAINT OF LINE TRANSF	PLT368TOT	112,966	107,605	5,173	188	1	187	58	129
36	596-MAINT OF ST LIGHTING	PLT373TOT	17	17	0	-	-	-	-	-
37	597-MAINT OF METERS	PLT370TOT	-	-	-	-	-	-	-	-
38	598-MISCELLANEOUS	DISTPLT	493,856	466,252	26,168	1,436	54	1,382	1,213	169
39	TOTAL DISTR MAINTENANCE		38,504,785	35,126,808	3,350,429	27,548	4,470	23,078	22,757	321
40	TOTAL DISTRIBUTION EXPENSES		60,846,414	56,123,157	4,593,969	129,288	7,463	121,825	97,226	24,598

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	OPERATION & MAINT EXP CON'T									
	CUSTOMER ACCOUNTING EXPENSES									
1	901-SUPERVISION	LABCA	3,226,328	3,057,101	165,550	3,676	30	3,646	1,954	1,693
2	902-METER READING	CUST902	5,348,146	5,067,627	274,425	6,094	50	6,045	3,239	2,806
3	903-CUSTOMER RECORDS	CUST903	17,675,369	16,748,266	906,961	20,141	164	19,977	10,704	9,272
4	904-UNCOLLECTIBLE ACCOUNTS	CUST904	7,244,660	6,864,666	371,739	8,255	67	8,188	4,387	3,801
5	905-MISCELLANEOUS	EXP9024CA	191,700	181,645	9,837	218	2	217	116	101
6	TOTAL CUSTOMER ACCOUNTS		33,686,203	31,919,306	1,728,512	38,386	313	38,072	20,401	17,672
	CUSTOMER SERVICES									
7	907-SUPERVISION	LABCS	330,409	330,029	380	0	0	-	-	-
8	908-CUSTOMER ASSISTANCE	CUST908	18,023,880	18,023,880	-	-	-	-	-	-
9	909-INFORMATION & INSTRUCT	CUST909	328,975	311,585	17,388	2	2	-	-	-
10	910-MISCELLANEOUS	EXP9089CS	697,643	696,982	661	0	0	-	-	-
11	TOTAL CUSTOMER SERVICE		19,380,908	19,362,476	18,429	3	3	-	-	-
	SALES EXPENSE									
12	911-SUPERVISION	LABSA	-	-	-	-	-	-	-	-
13	912-DEMONSTRATING & SELLING	CUST912	-	-	-	-	-	-	-	-
14	913-ADVERTISING	CUST913	74,628	70,683	3,945	1	1	-	-	-
15	916-MISCELLANEOUS	EXP9123SA	-	-	-	-	-	-	-	-
16	TOTAL SALES EXPENSE		74,628	70,683	3,945	1	1	-	-	-
	ADMINISTRATIVE & GENERAL									
	PLANT COMPONENT									
17	924-PROPERTY INSURANCE	PLANT	4,742,571	4,206,921	252,128	283,522	124	283,398	89,570	193,829
18	TOTAL NET PLT COMPONENT		4,742,571	4,206,921	252,128	283,522	124	283,398	89,570	193,829
	LABOR COMPONENT									
19	920-ADMIN & GENERAL EXP	LABOR	34,339,229	30,971,511	1,716,223	1,651,495	887	1,650,609	530,466	1,120,143
20	921-OFFICE SUPPLIES & EXP	LABOR	9,318,871	8,404,951	465,743	448,178	241	447,937	143,956	303,981
21	922-ADMIN EXP TRANSF-CRED	LABOR	(4,768,196)	(4,300,570)	(238,307)	(229,319)	(123)	(229,196)	(73,658)	(155,538)
22	923-OUTSIDE SERVICES	LABOR	21,917,116	19,767,660	1,095,385	1,054,072	566	1,053,506	338,571	714,935
23	925-INJURIES & DAMAGES	LABOR	3,172,711	2,861,557	158,567	152,587	82	152,505	49,011	103,494
24	926-PENSIONS & BENEFITS	LABOR	31,434,386	28,351,552	1,571,043	1,511,791	812	1,510,979	485,592	1,025,387
25	929-DUPLICATE CHARGES-CR	REVNJVA	661	-	661	-	-	-	-	-
26	930-MISC GENERAL EXPENSE	LABORXF	4,185,382	3,975,953	209,321	108	108	-	-	-
27	931-RENTS	LABOR	2,483,335	2,239,790	124,113	119,432	64	119,368	38,362	81,006
28	935-MAINTENANCE	LABOR	2,372,066	2,139,433	118,552	114,081	61	114,020	36,643	77,377
29	TOTAL LABOR COMPONENT		104,455,562	94,411,835	5,221,302	4,822,425	2,697	4,819,728	1,548,944	3,270,784
	928-REGULATORY COMMISSION									
30	STATE JURISDICTION	DIRECT	598,884	598,884	-	-	-	-	-	-
31	FEDERAL JURISDICTION	REVFERC	593,656	-	-	593,656	-	593,656	188,423	405,233
32	VIRGINIA JURISDICTION	REVVA	-	-	-	-	-	-	-	-
33	928 ALLOCATED	ENERGY	122,813	107,810	4,951	10,051	1	10,051	3,216	6,835
34	TOTAL ACCOUNT 928		1,315,353	706,694	4,951	603,708	1	603,707	191,639	412,068
35	927-FRANCHISE NJ VA	REVNJVA	(661)	-	(661)	-	-	-	-	-
36	930-ASSOC DUES & ADVERTISING	ENERGY1	722,868	691,125	31,738	4	4	-	-	-
37	TOTAL ADMINISTRATIVE & GEN		111,235,693	100,016,576	5,509,459	5,709,659	2,826	5,706,833	1,830,153	3,876,680
38	TOTAL OPERATION & MAINTENANCE		1,086,206,813	962,404,156	49,079,689	74,722,967	14,595	74,708,372	23,889,948	50,818,424

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	DEPRECIATION & AMORT EXPENSE									
	DEPRECIATION EXPENSE									
	PRODUCTION PLANT									
	STEAM PRODUCTION PLANT									
1	SYSTEM	STMSYS	101,730,617	89,021,424	4,471,814	8,237,379	343	8,237,037	2,555,582	5,681,454
2	FERC-AFUDC PRE	DEMFERC	353,140	-	124,258	228,882	-	228,882	71,012	157,870
3	FERC-AFUDC POST	DEMFERCP	565,647	-	-	565,647	-	565,647	175,495	390,152
4	TOTAL STEAM PROD PLT		102,649,404	89,021,424	4,596,072	9,031,908	343	9,031,565	2,802,089	6,229,477
	HYDRAULIC PRODUCTION PLANT									
5	SYSTEM	HYDSYS	1,120,849	980,821	49,270	90,758	4	90,754	28,157	62,597
6	FERC-AFUDC PRE	DEMFERC	22	-	8	14	-	14	4	10
7	FERC-AFUDC POST	DEMFERCP	2,759	-	-	2,759	-	2,759	856	1,903
8	TOTAL HYDRO PROD PLT		1,123,630	980,821	49,277	93,531	4	93,527	29,017	64,510
	OTHER PRODUCTION PLANT									
9	SYSTEM	OTHSYS	21,531,525	18,841,594	946,470	1,743,461	72	1,743,388	540,895	1,202,493
10	FERC-AFUDC PRE	DEMFERC	78	-	27	51	-	51	16	35
11	FERC-AFUDC POST	DEMFERCP	77,808	-	-	77,808	-	77,808	24,140	53,668
12	TOTAL OTHER PROD PLT		21,609,412	18,841,594	946,497	1,821,320	72	1,821,247	565,051	1,256,196
13	TOTAL PRODUCTION PLANT		125,382,445	108,843,839	5,591,847	10,946,759	419	10,946,340	3,396,157	7,550,183
	TRANSMISSION PLANT									
14	KENTUCKY SYSTEM PROPERTY	KYTRPLTXF	12,967,012	12,328,690	638,275	47	47	-	-	-
15	VIRGINIA PROPERTY	TRPLTVA	1,046,671	146,046	900,625	1	1	-	-	-
17	FERC-AFUDC PRE	DEMFERC	56,004	-	19,706	36,298	-	36,298	11,262	25,037
18	FERC-AFUDC POST	DEMFERCP	25,530	-	-	25,530	-	25,530	7,921	17,609
19	TOTAL TRANSMISSION PLANT		14,095,218	12,474,736	1,558,605	61,877	48	61,829	19,183	42,646
	DISTRIBUTION PLANT									
20	DISTRIBUTION-KENTUCKY	KYDIST	38,988,965	38,873,725	-	115,240	-	115,240	101,152	14,088
21	DISTRIBUTION-VIRGINIA	VADIST	2,221,491	-	2,221,491	-	-	-	-	-
22	DISTRIBUTION-TENNESSEE	TNDIST	4,440	-	-	4,440	4,440	-	-	-
23	TOTAL DISTRIBUTION PLANT		41,214,896	38,873,725	2,221,491	119,680	4,440	115,240	101,152	14,088
24	GENERAL PLANT	GENPLT	10,519,695	9,507,750	515,697	496,248	266	495,981	159,396	336,585
25	INTANGIBLE PLANT-SOFTWARE	PLT303TOT	9,888,087	8,771,268	525,681	591,138	258	590,879	186,751	404,129
26	INTANGIBLE PLANT-FRANCHISES	PLT302TOT	10,502	10,502	-	-	-	-	-	-
27	TOTAL DEPREC & AMORT EXP		201,110,843	178,481,819	10,413,321	12,215,702	5,432	12,210,270	3,862,639	8,347,630

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	ARO REGULATORY CREDITS AND ACCRETION									
	REGULATORY CREDITS									
	PRODUCTION PLANT									
1	STEAM PRODUCTION PLANT	STMSYS	-	-	-	-	-	-	-	-
2	HYDRAULIC PRODUCTION PLANT	HYDSYS	-	-	-	-	-	-	-	-
3	OTHER PRODUCTION PLANT	OTHSYS	-	-	-	-	-	-	-	-
4	TOTAL PRODUCTION PLANT		-	-	-	-	-	-	-	-
	TRANSMISSION PLANT									
5	KENTUCKY SYSTEM PROPERTY	KYTRPLTXF	-	-	-	-	-	-	-	-
6	VIRGINIA PROPERTY	TRPLTVA	-	-	-	-	-	-	-	-
7	TOTAL TRANSMISSION PLANT		-	-	-	-	-	-	-	-
	DISTRIBUTION PLANT									
8	KENTUCKY DISTRIBUTION PROPERTY	KYDIST	-	-	-	-	-	-	-	-
9	VIRGINIA DISTRIBUTION PROPERTY	VADIST	-	-	-	-	-	-	-	-
10	TOTAL DISTRIBUTION PLANT		-	-	-	-	-	-	-	-
11	TOTAL REGULATORY CREDITS		-	-	-	-	-	-	-	-
	ACCRETION									
	PRODUCTION PLANT									
12	STEAM PRODUCTION PLANT	STMSYS	-	-	-	-	-	-	-	-
13	HYDRAULIC PRODUCTION PLANT	HYDSYS	-	-	-	-	-	-	-	-
14	OTHER PRODUCTION PLANT	OTHSYS	-	-	-	-	-	-	-	-
15	TOTAL PRODUCTION PLANT		-	-	-	-	-	-	-	-
	TRANSMISSION PLANT									
16	KENTUCKY SYSTEM PROPERTY	KYTRPLTXF	-	-	-	-	-	-	-	-
17	VIRGINIA PROPERTY	TRPLTVA	-	-	-	-	-	-	-	-
18	TOTAL TRANSMISSION PLANT		-	-	-	-	-	-	-	-
	DISTRIBUTION PLANT									
19	KENTUCKY SYSTEM PROPERTY	KYDIST	-	-	-	-	-	-	-	-
20	VIRGINIA PROPERTY	DPLTXVA	-	-	-	-	-	-	-	-
21	TOTAL DISTRIBUTION PLANT		-	-	-	-	-	-	-	-
22	TOTAL ACCRETION EXPENSE		-	-	-	-	-	-	-	-

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	OTHER TAXES & OTHER EXPENSES									
	TAXES OTHER THAN INCOME TAX									
1	PROPERTY TAXES	NETPLANT	24,611,018	21,901,228	1,220,451	1,489,338	215	1,489,123	470,193	1,018,930
2	PSC ASSESSMENT-KY REVENUE	REVKY	2,763,578	2,763,578	-	-	-	-	-	-
3	VA GROSS RECEIPTS TAX	REVVA	-	-	-	-	-	-	-	-
4	FICA & UNEMPLOYMENT	LABOR	9,253,161	8,345,685	462,459	445,017	239	444,778	142,941	301,837
5	OTHER	LABOR	-	-	-	-	-	-	-	-
6	MISCELLANEOUS	PLANT	22,140	19,639	1,177	1,324	1	1,323	418	905
7	TOTAL OTHER TAXES		36,649,897	33,030,131	1,684,087	1,935,679	454	1,935,225	613,553	1,321,672
8	GAIN DISPOSITION OF ALLOWANCES	DEMPROD	(546)	(478)	(24)	(44)	(0)	(44)	(14)	(30)
9	GAIN/LOSS PROP DISPOSITION (NET)	PLANT	1,338	-	71	-	-	-	-	-
10	CHARITABLE CONTRIBUTIONS-VA ONLY	LABOR	1,249,932	-	31,235	-	-	-	-	-
	INVESTMENT TAX CREDIT ADJ									
11	PRODUCTION	PRODPLT	-	-	-	-	-	-	-	-
12	TRANSMISSION	TRANPLTXF	-	-	-	-	-	-	-	-
13	TRANSMISSION VA	TRPLTVA	-	-	-	-	-	-	-	-
14	DISTRIBUTION - DIRECT	DIRITCADJ	-	-	-	-	-	-	-	-
15	DISTRIBUTION PLT KY,FERC & TN	DPLTXVA	-	-	-	-	-	-	-	-
16	GENERAL	GENPLT	-	-	-	-	-	-	-	-
17	TOTAL INVEST TAX CREDIT ADJ		-	-	-	-	-	-	-	-
18	TOTAL EXP OTHER THAN INC TAX		1,323,967,006	1,173,915,628	61,177,074	88,874,304	20,482	88,853,822	28,366,126	60,487,696

KENTUCKY UTILITIES COMPANY
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12 MONTHS ENDING FEBRUARY 28, 2015

		ALLOC	TOTAL KENTUCKY UTILITIES (1)	KENTUCKY STATE JURISDICTION (2)	VIRGINIA STATE JURISDICTION (3)	FERC & TENNESSEE JURISDICTION (4)	TENNESSEE STATE JURISDICTION (5)	FERC JURISDICTION (6)	PRIMARY (7)	TRANSMISSION (8)
	INCOME TAXES									
1	OPERATING INC BEFORE INC TAXES		415,928,681	374,034,756	18,747,614	23,146,311	(17,245)	23,163,556	7,187,004	15,976,552
	DEVELOPMENT OF FED INC TAX									
	ADDITIONS TO INCOME									
2										
3										
4	TOTAL ADDITIONS		-	-	-	-	-	-	-	-
	DEDUCTIONS FROM INCOME									
	INTEREST EXPENSE									
5	LONG TERM DEBT OTHER	RATEBASE	78,002,758	69,273,246	3,670,853	5,058,659	439	5,058,221	1,592,599	3,465,622
6	INT ON CUSTOMER DEPOSITS	CUSTDEPI	-	-	1,224	-	-	-	-	-
7	AFUDC-INTEREST POST FERC	AFUDC	(414,961)	-	-	(414,961)	-	(414,961)	(128,744)	(286,218)
8	TOTAL DEDUCTIONS		77,587,797	69,273,246	3,672,078	4,643,698	439	4,643,259	1,463,855	3,179,404
	PLUS: ABOVE THE LINE DIFF:									
9	SEC. 199 DEDUCTION-STATE	STMSYS	(5,921,091)	(5,181,370)	(260,276)	(479,445)	(20)	(479,425)	(148,744)	(330,681)
10	DEPREC-EQUITY AFUDC PRE	DEMFERC	82,443	-	29,009	53,434	-	53,434	16,578	36,856
11	DEPREC-EQUITY AFUDC POST	DEMFERCP	193,397	-	-	193,397	-	193,397	60,003	133,395
12	OTHER	RATEBASE	(100,000)	(88,809)	(35,407)	(6,485)	(1)	(6,485)	(2,042)	(4,443)
13	TOTAL PERMANENT DIFFERENCES		(5,745,251)	(5,270,179)	(266,674)	(239,099)	(20)	(239,079)	(74,205)	(164,874)
14	STATE TAXABLE INCOME		332,595,633	299,491,332	14,808,862	18,263,515	(17,704)	18,281,219	5,648,944	12,632,275
15	APPORTIONED STATE TAXABLE INCOME		332,595,633	299,491,332	13,088,004	18,263,515	(17,704)	18,281,219	5,648,944	12,632,275
16	STATE TAX		19,955,738	17,969,480	785,280	1,095,811	(1,062)	1,096,873	338,937	757,937
17	STATE TAX ADJUSTMENTS	RATEBASE	(350,300)	(311,097)	(16,485)	(22,718)	(2)	(22,716)	(7,152)	(15,564)
18	KENTUCKY TAX CREDITS	DPRODKY	(1,620,000)	(1,482,799)	-	(137,201)	-	(137,201)	(42,567)	(94,634)
19	203(E) EXCESS	PLANTKF	(328,998)	(308,226)	-	(20,772)	(9)	(20,763)	(6,562)	(14,201)
20	STATE TAX TOTAL		17,656,440	15,867,358	768,795	915,120	(1,073)	916,193	282,656	633,538
21	SEC. 199 DEDUCTION-FEDERAL INCREMENT	STMSYS	5,863,341	5,130,835	257,737	474,769	20	474,749	147,293	327,456
22	STATE TAX ADJUSTS FOR FEDERAL	RATEBASE	-	-	30,701	-	-	-	-	-
23	FEDERAL TAXABLE INCOME (LINE 14-20+21+22)		320,802,534	288,754,809	14,328,505	17,823,164	(16,611)	17,839,775	5,513,582	12,326,194
24	FEDERAL TAXES @ 35%		112,280,887	101,064,183	5,014,977	6,238,108	(5,814)	6,243,922	1,929,754	4,314,168
25	EXCESS DEFERRED TAXES	RATEBASE	-	-	-	-	-	-	-	-
26	203(E) EXCESS	PLANT	(575,487)	(510,489)	(30,594)	(34,404)	(15)	(34,389)	(10,869)	(23,520)
27	INVESTMENT TAX CREDIT ADJ		-	-	-	-	-	-	-	-
28	FEDERAL TAX ADJUSTMENTS	RATEBASE	1,399,831	1,243,171	65,877	90,783	8	90,775	28,581	62,194
29	FEDERAL TAX TOTAL		113,105,231	101,796,865	5,050,260	6,294,487	(5,821)	6,300,308	1,947,466	4,352,842
30	RETURN		285,167,010	256,370,534	12,928,559	15,936,704	(10,351)	15,947,055	4,956,882	10,990,173
31	RATE OF RETURN		5.4579%	5.4557%	5.1920%	4.6442%	-34.7758%	4.6476%	4.5883%	4.6749%
	STATE TAX RATE		0.06000	0.06000	0.06000	0.06000	0.06000	0.06000	0.06000	0.06000
	FEDERAL TAX RATE - CURRENT		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
	1 - EFFECTIVE TAX RATE		0.61100	0.61100	0.61100	0.61100	0.61100	0.61100	0.61100	0.61100
	EFFECTIVE TAX RATE		0.38900	0.38900	0.38900	0.38900	0.38900	0.38900	0.38900	0.38900
	FACTOR FOR TAXABLE BASIS		1.63666	1.63666	1.63666	1.63666	1.63666	1.63666	1.63666	1.63666

KENTUCKY UTILITIES COMPANY
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	LABOR ALLOCATOR									
	LABOR EXPENSE									
	PRODUCTION LABOR									
	ENERGY RELATED									
1	FERC 501	ENERGY	3,204,457	2,813,012	129,182	262,264	16	262,248	83,917	178,331
2	FERC 510	ENERGY	6,343,790	5,568,855	255,738	519,197	31	519,166	166,129	353,037
3	FERC 512	ENERGY	10,458,733	9,181,131	421,624	855,978	51	855,927	273,890	582,037
4	FERC 513	ENERGY	1,996,846	1,752,919	80,499	163,429	10	163,419	52,293	111,126
5	FERC 547	ENERGY	-	-	-	-	-	-	-	-
6	TOTAL ENERGY LABOR		22,003,826	19,315,917	887,043	1,800,867	107	1,800,760	576,230	1,224,530
	DEMAND RELATED									
7	FERC 500	PRODPLT	8,331,410	7,232,368	372,983	726,059	28	726,031	225,255	500,776
8	FERC 502	PRODPLT	11,099,478	9,635,286	496,905	967,288	37	967,251	300,094	667,156
9	FERC 505	PRODPLT	7,244,404	6,288,755	324,320	631,329	24	631,305	195,866	435,439
10	FERC 506	PRODPLT	2,138,432	1,856,340	95,734	186,358	7	186,351	57,816	128,535
11	FERC 509	PRODPLT	-	-	-	-	-	-	-	-
12	FERC 511	PRODPLT	1,101,878	956,524	49,329	96,026	4	96,022	29,791	66,231
13	FERC 514	PRODPLT	287,982	249,993	12,892	25,097	1	25,096	7,786	17,310
14	FERC 535	PRODPLT	6,453	5,602	289	562	0	562	174	388
15	FERC 538	PRODPLT	-	-	-	-	-	-	-	-
16	FERC 539	PRODPLT	(151)	(131)	(7)	(13)	(0)	(13)	(4)	(9)
17	FERC 541	PRODPLT	163,554	141,979	7,322	14,253	1	14,253	4,422	9,831
18	FERC 542	PRODPLT	34,562	30,002	1,547	3,012	0	3,012	934	2,077
19	FERC 544	PRODPLT	58,291	50,601	2,610	5,080	0	5,080	1,576	3,504
20	FERC 545	PRODPLT	876	760	39	76	0	76	24	53
21	FERC 546	PRODPLT	285,254	247,624	12,770	24,859	1	24,858	7,712	17,146
22	FERC 548	PRODPLT	183,894	159,636	8,233	16,026	1	16,025	4,972	11,053
23	FERC 549	PRODPLT	23,689	20,564	1,061	2,064	0	2,064	640	1,424
24	FERC 550	PRODPLT	-	-	-	-	-	-	-	-
25	FERC 551	PRODPLT	64,228	55,755	2,875	5,597	0	5,597	1,737	3,861
26	FERC 552	PRODPLT	110,113	95,587	4,930	9,596	0	9,596	2,977	6,619
27	FERC 553	PRODPLT	746,557	648,075	33,422	65,060	2	65,058	20,185	44,873
28	FERC 554	PRODPLT	66,498	57,726	2,977	5,795	0	5,795	1,798	3,997
29	FERC 555	PRODPLT	-	-	-	-	-	-	-	-
30	FERC 556	PRODPLT	1,500,789	1,302,812	67,188	130,789	5	130,784	40,577	90,208
31	FERC 557	PRODPLT	-	-	-	-	-	-	-	-
32	TOTAL DEMAND		33,448,191	29,035,859	1,497,418	2,914,914	112	2,914,803	904,332	2,010,471
33	TOTAL PRODUCTION		55,452,018	48,351,775	2,384,461	4,715,782	219	4,715,563	1,480,562	3,235,001

KENTUCKY UTILITIES COMPANY
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	TRANSMISSION LABOR									
1	FERC 560	TRANPLTXF	1,785,669	1,592,959	192,704	6	6	-	-	-
2	FERC 561	TRANPLTXF	3,295,755	2,940,076	355,668	11	11	-	-	-
3	FERC 562	TRANPLTXF	506,629	451,954	54,674	2	2	-	-	-
4	FERC 563	TRANPLTXF	(3,640)	(3,248)	(393)	(0)	(0)	-	-	-
5	FERC 565	TRANPLTXF	-	-	-	-	-	-	-	-
6	FERC 566	TRANPLTXF	170,467	152,070	18,396	1	1	-	-	-
7	FERC 567	TRANPLTXF	-	-	-	-	-	-	-	-
8	FERC 569	TRANPLTXF	-	-	-	-	-	-	-	-
9	FERC 570	TRANPLTXF	865,796	772,359	93,434	3	3	-	-	-
10	FERC 571	TRANPLTXF	212,698	189,743	22,954	1	1	-	-	-
11	FERC 572	TRANPLTXF	-	-	-	-	-	-	-	-
12	FERC 573	TRANPLTXF	63,466	56,617	6,849	0	0	-	-	-
13	TOTAL TRANSMISSION LABOR	TRANPLTXF	6,896,840	6,152,530	744,286	24	24	-	-	-
	DISTRIBUTION LABOR									
1	FERC 580	DISTPLT	697,223	658,251	36,944	2,028	76	1,951	1,713	239
2	FERC 581	DISTPLT	1,104,996	1,043,232	58,551	3,213	121	3,093	2,715	378
3	FERC 582	DISTPLT	818,146	772,415	43,351	2,379	89	2,290	2,010	280
4	FERC 583	DISTPLT	1,888,678	1,783,110	100,076	5,492	206	5,286	4,640	646
5	FERC 584	DISTPLT	-	-	-	-	-	-	-	-
6	FERC 585	DISTPLT	-	-	-	-	-	-	-	-
7	FERC 586	DISTPLT	4,693,793	4,431,432	248,711	13,649	513	13,137	11,531	1,606
8	FERC 587	DISTPLT	-	-	-	-	-	-	-	-
9	FERC 588	DISTPLT	2,484,018	2,345,173	131,621	7,223	271	6,952	6,102	850
10	FERC 589	DISTPLT	-	-	-	-	-	-	-	-
11	FERC 590	DISTPLT	(31,103)	(29,365)	(1,648)	(90)	(3)	(87)	(76)	(11)
13	FERC 592	DISTPLT	524,359	495,050	27,784	1,525	57	1,468	1,288	179
14	FERC 593	DISTPLT	7,414,246	6,999,826	392,860	21,560	810	20,751	18,214	2,537
15	FERC 594	DISTPLT	442,199	417,482	23,431	1,286	48	1,238	1,086	151
16	FERC 595	DISTPLT	(3,760)	(3,550)	(199)	(11)	(0)	(11)	(9)	(1)
17	FERC 596	DISTPLT	-	-	-	-	-	-	-	-
18	FERC 597	DISTPLT	-	-	-	-	-	-	-	-
19	FERC 598	DISTPLT	(4,407)	(4,160)	(233)	(13)	(0)	(12)	(11)	(2)
20	TOTAL DISTRIBUTION LABOR	DISTPLT	20,028,386	18,908,896	1,061,248	58,242	2,187	56,055	49,202	6,853
21	TOT PROD, TRNS & DISTR LABOR		82,377,244	73,413,202	4,189,995	4,774,047	2,430	4,771,618	1,529,764	3,241,853

KENTUCKY UTILITIES COMPANY
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	CUSTOMER ACCOUNTING									
1	FERC 901	EXP9025CA	2,874,681	2,723,899	147,506	3,276	27	3,249	1,741	1,508
2	FERC 902	EXP9025CA	323,944	306,952	16,622	369	3	366	196	170
3	FERC 903	EXP9025CA	12,047,342	11,415,439	618,175	13,728	112	13,616	7,296	6,320
4	FERC 904	EXP9025CA	-	-	-	-	-	-	-	-
5	FERC 905	EXP9025CA	94,075	89,141	4,827	107	1	106	57	49
6	TOTAL CUSTOMER ACCOUNTING LABOR		15,340,043	14,535,432	787,131	17,480	143	17,337	9,290	8,047
	CUSTOMER SERVICE & SALES EXP									
7	FERC 907	EXP9080CS	332,263	331,881	382	0	0	-	-	-
8	FERC 908	EXP9080CS	1,579,778	1,577,961	1,817	0	0	-	-	-
9	FERC 909	EXP9080CS	-	-	-	-	-	-	-	-
10	FERC 910	EXP9080CS	-	-	-	-	-	-	-	-
11	FERC 912	EXP9080CS	-	-	-	-	-	-	-	-
12	FERC 913	EXP9080CS	-	-	-	-	-	-	-	-
13	FERC 916	EXP9080CS	-	-	-	-	-	-	-	-
14	TOTAL CUSTOMER SERVICE AND SALES LABOR		1,912,040	1,909,841	2,199	0	0	-	-	-
15	TOTAL PROD, TRAN, DIST, CUSTOMER LABOR		99,629,327	89,858,475	4,979,324	4,791,528	2,573	4,788,955	1,539,055	3,249,901
	ADMIN & GENERAL LABOR									
16	FERC 920	PTDCUSTLABOR	34,291,346	30,928,323	1,713,830	1,649,192	885	1,648,307	529,726	1,118,581
17	FERC 921	PTDCUSTLABOR	(61,997)	(55,917)	(3,099)	(2,982)	(2)	(2,980)	(958)	(2,022)
18	FERC 922	PTDCUSTLABOR	(3,591,268)	(3,239,065)	(179,486)	(172,717)	(93)	(172,624)	(55,477)	(117,147)
19	FERC 923	PTDCUSTLABOR	-	-	-	-	-	-	-	-
20	FERC 924	PTDCUSTLABOR	-	-	-	-	-	-	-	-
21	FERC 925	PTDCUSTLABOR	259,138	233,724	12,951	12,463	7	12,456	4,003	8,453
22	FERC 926	PTDCUSTLABOR	31,434,386	28,351,552	1,571,043	1,511,791	812	1,510,979	485,592	1,025,387
23	FERC 927	PTDCUSTLABOR	-	-	-	-	-	-	-	-
24	FERC 929	PTDCUSTLABOR	-	-	-	-	-	-	-	-
25	FERC 930	PTDCUSTLABOR	185,056	166,907	9,249	8,900	5	8,895	2,859	6,037
26	FERC 931	PTDCUSTLABOR	-	-	-	-	-	-	-	-
27	FERC 935	PTDCUSTLABOR	703,478	634,486	35,159	33,833	18	33,815	10,867	22,947
28	TOTAL ADMIN & GENERAL LABOR		63,220,138	57,020,010	3,159,648	3,040,481	1,632	3,038,848	976,612	2,062,236
29	TOTAL LABOR EXPENSES		162,849,465	146,878,484	8,138,972	7,832,009	4,205	7,827,804	2,515,667	5,312,137

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	ALLOCATION FACTOR TABLE									
	DEMAND RELATED									
	-									
	PRODUCTION ALLOCATORS							0-Jan-00		
1	DEMAND (12 CP GEN LEV)-PROD	DEMPROD	3,860,942	3,378,595	169,717	312,630	13	312,617	96,991	215,626
2	DEMAND (12 CP GEN LEV)-FERC	DEMFERC	482,334	-	169,717	312,617	-	312,617	96,991	215,626
3	DEMAND (12 CP GEN)-PROD VA	DPRODVA	169,717	-	169,717	-	-	-	-	-
4	DEMAND (12 CP GEN)-PROD KY	DPRODKY	3,691,212	3,378,595	-	312,617	-	312,617	96,991	215,626
5	DEM (12 CP GEN LV)-FERC POST	DEMFERCP	312,617	-	-	312,617	-	312,617	96,991	215,626
6	DEM (12 CP GEN LV)-NON VA	DEMPRODNV	3,691,225	3,378,595	-	312,630	13	312,617	96,991	215,626
	TRANSMISSION ALLOCATORS									
7	DEMAND (12 CP GEN LEV)-TRAN	DEMTRAN	3,860,942	3,378,595	169,717	312,630	13	312,617	96,991	215,626
8	DEMAND (12 CP GEN LEV)-VA	DEMVA	169,717	-	169,717	-	-	-	-	-
9	DEM (12 CP GEN LEV)-NON FERC	DEMTRANNF	3,548,325	3,378,595	169,717	13	13	-	-	-
10	DEM (12 CP GN LEV)-TRAN FERC	DEMFERCT	482,334	-	169,717	312,617	-	312,617	96,991	215,626
11	DEM (12 CP GEN LEV)-NON VA&FERC	DEMTRANNVF	3,378,608	3,378,595	-	13	13	-	-	-
	DISTRIBUTION ALLOCATORS									
12	DIRECT ASSIGN 360 KY	DEM360K	7,728,170	7,719,013	-	9,157	-	9,157	9,157	-
13	DIRECT ASSIGN 361 KY	DEM361K	10,017,019	9,709,071	-	307,948	-	307,948	307,948	-
14	DIRECT ASSIGN 362 KY	DEM362K	167,125,464	163,627,190	-	3,498,274	-	3,498,274	3,498,274	-
15	DIRECT ASSIGN 364 KY	DEM364K	320,749,155	320,749,155	-	-	-	-	-	-
16	DIRECT ASSIGN 365 KY	DEM365K	315,732,163	315,732,163	-	-	-	-	-	-
17	DIRECT ASSIGN 366 KY	DEM366K	1,788,405	1,788,405	-	-	-	-	-	-
18	DIRECT ASSIGN 367 KY	DEM367K	168,027,365	168,027,365	-	-	-	-	-	-
19	DIRECT ASSIGN 368 KY	DEM368K	290,142,361	290,142,361	-	-	-	-	-	-
20	DIRECT ASSIGN 374 KY	DEM374K	913,218	913,218	-	-	-	-	-	-
21	DIRECT ASSIGN 360-VA	DEM360V	193,250	-	193,250	-	-	-	-	-
22	DIRECT ASSIGN 361-VA	DEM361V	448,174	-	448,174	-	-	-	-	-
23	DIRECT ASSIGN 362-VA	DEM362V	7,845,255	-	7,845,255	-	-	-	-	-
24	DIRECT ASSIGN 360-362-FERC VA	DIR3602V	-	-	-	-	-	-	-	-
25	DIRECT ASSIGN 364-VA	DEM364V	25,968,144	-	25,968,144	-	-	-	-	-
26	DIRECT ASSIGN 365-VA	DEM365V	22,622,780	-	22,622,780	-	-	-	-	-
27	DIRECT ASSIGN 367-VA	DEM367V	3,745,531	-	3,745,531	-	-	-	-	-
28	DIRECT ASSIGN 368-VA	DEM368V	13,923,824	-	13,923,824	-	-	-	-	-
29	DIRECT ASSIGN 360-TN	DEM360T	5,040	-	-	5,040	5,040	-	-	-
30	DIRECT ASSIGN 361-TN	DEM361T	2,621	-	-	2,621	2,621	-	-	-
31	DIRECT ASSIGN 362-TN	DEM362T	69,594	-	-	69,594	69,594	-	-	-
32	DIRECT ASSIGN 364-TN	DEM364T	47,927	-	-	47,927	47,927	-	-	-
33	DIRECT ASSIGN 365-TN	DEM365T	46,763	-	-	46,763	46,763	-	-	-
34	DIRECT ASSIGN 368-TN	DEM368T	3,118	-	-	3,118	3,118	-	-	-
35	DIRECT ASSIGN 369-TN	CUST369T	255	-	-	255	255	-	-	-
36	DIRECT ASSIGN 370-TN	CUST370T	4,199	-	-	4,199	4,199	-	-	-
37	DIRECT ASSIGN 371-TN	CUST371T	-	-	-	-	-	-	-	-
38	DIR ASSIGN ACC.DEPRC.DIST.VA&TN	DIRACDEP	40,297,802	-	40,145,238	152,564	152,564	-	-	-
39	DIR ASSIGN CWIP DIST VA & TN	DIRCWIP	1,259,149	-	1,259,149	-	-	-	-	-
40	DIR ASSIGN ACC.DFDTX.DIST.VA&TN	DIRACDFTX	6,954,261	-	6,954,261	-	-	-	-	-
41	DIR ASSIGN ACC.ITC.DIST.VA & TN	DIRACITC	-	-	-	-	-	-	-	-
42	DIR ASSIGN RENT REVENUE	DIR454REV	4,326,909	4,105,689	220,862	358	358	-	-	-
43	DIR ASSIGN EXCESS FACILITIES REV.	DIR456FAC	31,114	30,080	1,034	-	-	-	-	-
44	DIR ASSIGN OTHER MISC REV.	DIR456OTH	19,570	19,570	-	-	-	-	-	-
45	DIR ASSIGN RECONNECT REV	DIR451REC	2,139,667	2,009,340	130,327	-	-	-	-	-
46	DIR ASSIGN OTHER SERVICE REV	DIR451OTH	56,681	56,338	343	-	-	-	-	-
47	DIR ASSIGN RETURN CHECK REV	DIR456CHK	147,840	147,870	(30)	-	-	-	-	-
48	DIR ASSIGN 203(E) EXCESS	DIR203E	23,841	-	23,841	-	-	-	-	-
49	DIR ASSIGN ITC ADJ	DIRITCADJ	-	-	-	-	-	-	-	-
50	DIR ASSIGN DEFERRED FUEL-VIRGINIA	DFUELVA	(19,176)	-	(19,176)	-	-	-	-	-

KENTUCKY UTILITIES COMPANY
ELECTRIC COST OF SERVICE STUDY
JURISDICTIONAL SEPARATION

RATE BASE: END OF YEAR
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12 MONTHS ENDING FEBRUARY 28, 2015

		ALLOC	TOTAL KENTUCKY UTILITIES (1)	KENTUCKY STATE JURISDICTION (2)	VIRGINIA STATE JURISDICTION (3)	FERC & TENNESSEE JURISDICTION (4)	TENNESSEE STATE JURISDICTION (5)	FERC JURISDICTION (6)	PRIMARY (7)	TRANSMISSION (8)
	ENERGY									
	-									
1	ENERGY (MWH AT GEN LEVEL)	ENERGY	23,044,166	20,229,172	928,982	1,886,012	112	1,885,900	603,474	1,282,426
2	ENERGY (MWH RETAIL @ GEN LEVEL)	ENERGY1	21,158,266	20,229,172	928,982	112	112	-	-	-
3										
4										
	CUSTOMER									
	-									
1	DIRECT ASSIGN 369-SERV KY	CUST369K	89,746,639	89,746,639	-	-	-	-	-	-
2	DIRECT ASSIGN 370 METERS KY	CUST370K	72,168,270	71,885,496	-	282,774	-	282,774	66,911	215,863
3	DIRECT ASSIGN 371 CUST INST KY	CUST371K	17,289,842	17,289,842	-	-	-	-	-	-
4	DIRECT ASSIGN 373 ST LIGHT KY	CUST373K	95,078,380	95,078,380	-	-	-	-	-	-
5	CUSTOMER ADVANCES	CUSTADV	2,717,982	2,688,565	29,417	-	-	-	-	-
6	CUSTOMER DEPOSITS	CUSTDEP	26,250,522	25,366,290	884,232	-	-	-	-	-
7	DIR ASSIGN 902-METER READING	CUST902	752,960	713,466	38,636	858	7	851	456	395
8	DIR ASSIGN 903-CUSTOMER REC	CUST903	752,960	713,466	38,636	858	7	851	456	395
9	DIR ASSIGN 904-UNCOLL ACCTS	CUST904	752,960	713,466	38,636	858	7	851	456	395
10	DIR ASSIGN ACCT 369-SERV VA	CUST369V	5,218,706	-	5,218,706	-	-	-	-	-
11	DIR ASSIGN ACCT 370 METERS VA	CUST370V	3,759,366	-	3,759,366	-	-	-	-	-
12	DIR ASSIGN ACCT 371 CUST INST VA	CUST371V	855,169	-	855,169	-	-	-	-	-
13	DIR ASGN ACCT 373 ST LIGHT VA	CUST373V	2,519,375	-	2,519,375	-	-	-	-	-
14	DIR ASSIGN 908-CUST ASSIST	CUST908	513,014	513,014	-	-	-	-	-	-
15	DIR ASSIGN 909-INFO & INSTRCT	CUST909	541,643	513,010	28,629	4	4	-	-	-
16	DIR ASSIGN 912-DEM & SELLING	CUST912	541,643	513,010	28,629	4	4	-	-	-
17	DIR ASSIGN 913-ADVERTISING	CUST913	541,643	513,010	28,629	4	4	-	-	-
18	CUSTOMER ANNUALIZATION	CUSTANN	-	-	-	-	-	-	-	-
19	CUSTOMER DEPOSITS INTEREST	CUSTDEPI	31,925	30,701	1,224	-	-	-	-	-
20	DIR ASSIGN LATE PAYMENT REVENUE	DIR450REV	3,905,100	3,736,858	168,136	107	-	107	107	-
21										
22										
23										
24										
25										

KENTUCKY UTILITIES COMPANY
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	INTERNALLY DEVELOPED									
	-									
1	PROD-TRANSM-DISTR-GENL PLT	PTDGPLT	7,817,423,388	6,934,477,280	415,598,337	467,347,772	204,349	467,143,423	147,643,320	319,500,103
2	PROD-TRANSM-DISTR-GENL PLT KY	KURETPLT	6,934,477,280	6,934,477,280	-	-	-	-	-	-
3	ALLOCATED O&M LABOR EXPENSE	LABOR	162,849,465	146,878,484	8,138,972	7,832,009	4,205	7,827,804	2,515,667	5,312,137
4	TOTAL STEAM PROD PLANT-SYSTEM	STMSYS	4,534,885,997	3,968,343,258	199,341,831	367,200,908	15,269	367,185,639	113,921,195	253,264,444
5	ALLOCATED NON A&G LABOR EXPENSE	PTDCUSTLABOR	99,629,327	89,858,475	4,979,324	4,791,528	2,573	4,788,955	1,539,055	3,249,901
6	TOT HYDRAULIC PROD PLANT-SYS	HYDSYS	39,517,639	34,580,705	1,737,093	3,199,841	133	3,199,708	992,725	2,206,982
7	TOTAL OTHER PROD PLANT-SYS	OTHSYS	550,308,603	481,558,619	24,190,139	44,559,845	1,853	44,557,992	13,824,342	30,733,651
8	TRANSM KENTUCKY SYSTEM PROP	KYTRPLT	759,750,194	719,052,223	37,226,398	3,471,573	2,767	3,468,806	1,076,215	2,392,592
9	TRANSM VIRGINIA PROPERTY	VATRPLT	50,754,704	-	50,754,704	-	-	-	-	-
10	TRANSM VIRGINIA PROP TOTAL	VATRPLTT	58,985,134	8,230,398	50,754,704	32	32	-	-	-
11	TOTAL DISTRIBUTION PLANT	DISTPLT	1,643,785,542	1,551,905,869	87,099,574	4,780,099	179,518	4,600,582	4,038,171	562,411
12	TOTAL DIST PLANT KY & FERC	DISTPLTKF	1,556,506,450	1,551,905,869	-	4,600,582	-	4,600,582	4,038,171	562,411
13	TOTAL GENERAL PLANT	GENPLT	188,627,168	170,482,121	9,246,898	8,898,149	4,777	8,893,372	2,858,115	6,035,257
14	ACCT 302-FRANCHISE	PLT302TOT	55,919	55,919	-	-	-	-	-	-
15	ACCT 303-SOFTWARE	PLT303TOT	87,883,352	77,957,286	4,672,150	5,253,916	2,297	5,251,619	1,659,804	3,591,815
16	TOTAL PRODUCTION PLANT SYSTEM	PRODSYS	5,124,712,239	4,484,482,581	225,269,063	414,960,594	17,255	414,943,339	128,738,263	286,205,077
17	TOTAL PRODUCTION PLANT	PRODPLT	5,165,951,263	4,484,482,581	231,270,763	450,197,918	17,255	450,180,663	139,670,820	310,509,843
18	TOTAL TRANSMISSION PLANT	TRANPLT	818,735,328	727,282,621	87,981,102	3,471,605	2,798	3,468,806	1,076,215	2,392,592
19	TOTAL TRANSMISSION PLANT EXCL FERC	TRANPLTXF	815,266,521	727,282,621	87,981,102	2,798	2,798	-	-	-
20	MAT & SUPPLIES DISTRIBUTED	M_S	36,319,610	32,088,314	1,967,061	2,264,235	747	2,263,489	711,632	1,551,857
21	ACCT 924 & 925 INSURANCE	EXP9245TOT	7,915,282	7,068,478	410,695	436,109	206	435,903	138,581	297,322
22	REVENUE SALE OF ELECT-KY	REVKY	1,521,788,232	1,521,788,232	-	-	-	-	-	-
23	CWIP PROD FERC-POST ALLOC	CWIPPP	69,616,644	-	-	69,616,644	-	69,616,644	21,598,915	48,017,729
24	CWIP TRAN FERC-POST ALLOC	CWIPTP	-	-	-	-	-	-	-	-
25	ACC DEF INC TX PROD FERC-POST	ADITPP	-	-	-	-	-	-	-	-
26	ACC DEF INC TX TRAN FERC-POST	ADITTP	-	-	-	-	-	-	-	-
27	TRANSMISSION PLANT EXCL VA	TRANPLTX	759,750,194	719,052,223	37,226,398	3,471,573	2,767	3,468,806	1,076,215	2,392,592
28	TRANSM PLANT VA	TRPLTVA	58,985,134	8,230,398	50,754,704	32	32	-	-	-
29	TOT ACCT 364 & 365-OVHD LINE	PLT3645TOT	685,166,932	636,481,318	48,590,924	94,690	94,690	-	-	-
30	TOTAL ELECTRIC PLANT	PLANT	7,905,407,115	7,012,529,919	420,272,850	472,604,346	206,647	472,397,699	149,303,964	323,093,735
31	TOTAL ELECTRIC PLANT KY	PLANTKY	7,012,529,919	7,012,529,919	-	-	-	-	-	-
32	TOTAL ELECTRIC PLANT KY & FERC	PLANTKF	7,485,134,265	7,012,529,919	-	472,604,346	206,647	472,397,699	149,303,964	323,093,735
33	TOTAL ELECTRIC PLANT VA	PLANTVA	420,272,850	-	420,272,850	-	-	-	-	-
34	TOTAL STEAM PROD PLANT	STMPLT	4,573,968,790	3,968,343,258	205,342,543	400,282,989	15,269	400,267,720	124,185,078	276,082,643
35	TOTAL HYDRAULIC PROD PLANT	HYDPLT	39,623,796	34,580,705	1,737,381	3,305,709	133	3,305,576	1,025,572	2,280,004
36	TOTAL OTHER PROD PLANT	OTHPLT	552,358,677	481,558,619	24,190,839	46,609,220	1,853	46,607,367	14,460,171	32,147,196
37	TOT ACCT 360-362 SUBSTATIONS	PLT3602TOT	193,434,588	181,055,274	8,486,679	3,892,634	77,255	3,815,379	3,815,379	-
38	TOT ACCT 366 & 367-UG LINES	PLT3667TOT	173,561,301	169,815,770	3,745,531	-	-	-	-	-
39	TOT ACCT 373-STREET LIGHTING	PLT373TOT	97,597,755	95,078,380	2,519,375	-	-	-	-	-
40	TOTAL ACCT 370-METERS	PLT370TOT	75,931,834	71,885,496	3,759,366	286,973	4,199	282,774	66,911	215,863
41	TOT ACCT 371-CUSTOMER INSTALL	PLT371TOT	18,145,011	17,289,842	855,169	-	-	-	-	-
42	TOT ACCT 368-LINE TRANSFORMER	PLT368TOT	304,069,304	289,639,933	13,923,824	505,547	3,118	502,429	155,881	346,548
43	TOT ACCT 902-904 CUST ACCTS	EXP9024CA	30,268,175	28,680,559	1,553,125	34,491	281	34,209	18,331	15,879
44	TOT ACCT 908-909 CUST SERV	EXP9089CS	18,352,856	18,335,465	17,388	2	2	-	-	-
45	TOTAL TRANS & DISTRIB PLANT	TRDSPLT	2,462,520,870	2,279,188,490	175,080,676	8,251,704	182,316	8,069,388	5,114,386	2,955,002

KENTUCKY UTILITIES COMPANY
ELECTRIC COST OF SERVICE STUDY
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	INTERNALLY DEVELOPED-CON'T									
	-									
1	TOT ACCT 912-913 SALES EXP	EXP9123SA	74,628	70,683	3,945	1	1	-	-	-
2	REVENUE SALE OF ELECT-FERC	REVFERC	111,927,395	-	-	111,927,395	-	111,927,395	35,525,141	76,402,255
3	REVENUE SALE OF ELECT-VA	REVVA	78,612,983	-	78,612,983	-	-	-	-	-
4	REVENUE SALE OF ELECT	REVENUE	1,712,331,506	1,521,788,232	78,612,983	111,930,291	2,896	111,927,395	35,525,141	76,402,255
5	REV SALE OF ELECT-VA NON JUR	REVNJVA	1	-	1	-	-	-	-	-
6	REV SALE OF ELECT-EXCL FERC	REVENUEX	1,600,404,111	1,521,788,232	78,612,983	2,896	2,896	-	-	-
7	KENTUCKY DISTRIBUTION PLANT	KYDIST	1,556,506,450	1,551,905,869	-	4,600,582	-	4,600,582	4,038,171	562,411
8	VIRGINIA DISTRIBUTION PLANT	VADIST	87,099,574	-	87,099,574	-	-	-	-	-
9	TENNESSEE DISTRIBUTION PLT	TNDIST	179,518	-	-	179,518	179,518	-	-	-
10	NET ELECTRIC PLANT IN SERVICE	NETPLANT	5,074,147,728	4,515,460,077	251,625,119	307,062,532	44,268	307,018,264	96,941,569	210,076,696
11	RATE BASE	RATEBASE	5,291,278,387	4,699,116,235	249,010,508	343,151,644	29,764	343,121,880	108,033,162	235,088,718
12	TOTAL CWIP FERC-AFUDC POST	AFUDC	2,620,400	-	-	2,620,400	-	2,620,400	812,992	1,807,407
13	TOTAL 203(E) EXCESS	TAX203E	(904,485)	(818,715)	(30,594)	(55,176)	(24)	(55,152)	(17,431)	(37,721)
14	STEAM OPERATING EXP 501-507	EXP5017STM	556,181,887	487,636,851	22,691,248	45,853,787	2,614	45,851,174	14,621,840	31,229,334
15	STEAM MAINTENANCE EXP 511-514	EXP5114STM	71,338,139	62,535,223	2,915,410	5,887,505	334	5,887,172	1,876,494	4,010,678
16	HYDRO OPERATING EXP 536-540	EXP5360HYD	101,286	88,395	4,441	8,450	0	8,450	2,622	5,828
17	HYDRO MAINTENANCE EXP 542-545	EXP5425HYD	369,305	323,114	15,632	30,559	1	30,557	9,607	20,950
18	OTHER PROD OPER EXP 547-549	EXP5479OTH	75,985,733	66,702,526	3,063,833	6,219,374	369	6,219,005	1,989,891	4,229,114
19	OTHER PROD MAINT EXP 552-554	EXP5524OTH	2,376,889	2,072,225	104,097	200,567	8	200,559	62,224	138,335
20	TOT STEAM OPERATIONS LABOR	LABSTMOP	-	-	-	-	-	-	-	-
21	TOT STEAM MAINTENANCE LABOR	LABSTMMN	-	-	-	-	-	-	-	-
22	TOT HYDRO OPERATIONS LABOR	LABHYDOP	-	-	-	-	-	-	-	-
23	TOT HYDRO MAINTENANCE LABOR	LABHYDMN	-	-	-	-	-	-	-	-
24	TOT OTHER OPERATIONS LABOR	LABOTHOP	-	-	-	-	-	-	-	-
25	TOT OTHER MAINTENANCE LABOR	LABOTHMN	-	-	-	-	-	-	-	-
26	TRANSM OPER EXP 562-567	EXP5627TX	16,604,808	14,812,810	1,791,941	57	57	-	-	-
27	TRANSM MAINT EXP 569-573	EXP5693TX	8,066,486	7,204,192	862,267	27	27	-	-	-
28	TOT TRANSM OPERATIONS LABOR	LABTROP	6,896,840	6,152,530	744,286	24	24	-	-	-
29	TOT TRANSM MAINTENANCE LABOR	LABTRMN	-	-	-	-	-	-	-	-
30	DISTR OPER EXP 582-589	EXP5829DIS	19,938,415	18,735,368	1,125,092	77,955	2,448	75,507	51,718	23,789
31	DISTR MAINT EXP 591-598	EXP5918DIS	38,436,725	35,062,552	3,346,823	27,350	4,463	22,888	22,590	298
32	TOT DISTR OPERATIONS LABOR	LABDISOP	20,028,386	18,908,896	1,061,248	58,242	2,187	56,055	49,202	6,853
33	TOT DISTR MAINTENANCE LABOR	LABDISMN	-	-	-	-	-	-	-	-
34	CUST ACCT EXP 902, 903 & 905	EXP9025CA	23,215,215	21,997,538	1,191,223	26,454	216	26,238	14,059	12,179
35	TOTAL CUST ACCOUNTS LABOR	LABCA	2,874,681	2,723,899	147,506	3,276	27	3,249	1,741	1,508
36	CUST SERVICES & SALES EXP	EXP9080CS	19,125,127	19,103,130	21,994	3	3	-	-	-
37	TOTAL CUST SERVICES LABOR	LABCS	332,263	331,881	382	0	0	-	-	-
38	SALES EXPENSE 912-916	EXP9126SA	74,628	70,683	3,945	1	1	-	-	-
39	TOTAL SALES EXP LABOR	LABSA	1,912,040	1,909,841	2,199	0	0	-	-	-
40	TOT ADMINISTRATIVE & GEN EXP	A_GEXP	111,235,693	100,016,576	5,509,459	5,709,659	2,826	5,706,833	1,830,153	3,876,680

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	INTERNALLY DEVELOPED-CON'T									
	-									
1	ACCT 930-EPRI & ADVERTISING	EXP930A	722,868	691,125	31,738	4	4	-	-	-
2	TOTAL CUSTOMER SERVICES EXP	CUSTSER	19,380,908	19,362,476	18,429	3	3	-	-	-
3	DISTRIBUTION PLANT EXCL VA	DPLTXVA	1,556,685,968	1,551,905,869	-	4,780,099	179,518	4,600,582	4,038,171	562,411
4	ACCT 926 DIR ASSIGN COMP.KY RET	LABPTDKY	73,413,202	73,413,202	-	-	-	-	-	-
5	ACCT 926 DIR ASSIGN COMP.VAJ	LABPTDVAJ	4,189,995	-	4,189,995	-	-	-	-	-
6	ACCT 926 DIR ASSIGN COMP.VANJ	LABPTDVNJ	-	-	-	-	-	-	-	-
7	ACCT 926 DIR ASSIGN COMP.FERC	LABPTDFER	4,771,618	-	-	4,771,618	-	4,771,618	1,529,764	3,241,853
8	203(E) EXCESS DEF TAXES EXCL VA	STATE203E	(328,998)	(308,226)	-	(20,772)	(9)	(20,763)	(6,562)	(14,201)
9	ALLOC O&M LABOR EXPENSE EXCL FERC	LABORXF	155,021,661	146,878,484	8,138,972	4,205	4,205	-	-	-
10	TRANSM KENTUCKY SYS PROP XFERC	KYTRPLTXF	756,281,388	719,052,223	37,226,398	2,767	2,767	-	-	-
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	REVENUES FROM ELECTRIC SALES									
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1	440-RESIDENTIAL		614,990,880	575,486,901	39,501,160	2,820	2,820	-	-	-
2	442-COMMERCIAL		386,809,825	368,883,447	17,926,378	-	-	-	-	-
3	442-LARGE COMMERCIAL		-	-	-	-	-	-	-	-
4	442-INDUSTRIAL		445,475,880	432,118,313	13,357,567	-	-	-	-	-
5	442-MINE POWER		-	-	-	-	-	-	-	-
6	444-PUBLIC ST & HWY LIGHTING		10,216,472	9,888,100	328,373	-	-	-	-	-
7	445-OTHER PUBLIC AUTHORITIES		128,525,836	121,657,932	6,867,904	-	-	-	-	-
8	445-MUNICIPAL PUMPING		-	-	-	-	-	-	-	-
9	447-SALES FOR RESALE-MUNICIPAL WHOLESALE		111,279,947	-	-	111,279,947	-	111,279,947	35,420,186	75,859,760
10	ANNUALIZATION		-	-	-	-	-	-	-	-
11	449-PROVISION FOR RATE REFUND		(634,749)	-	-	(634,749)	-	(634,749)	(305,339)	(329,410)
12										
13										

KENTUCKY UTILITIES COMPANY
ELECTRIC COST OF SERVICE STUDY
JURISDICTIONAL SEPARATION

RATE BASE: END OF YEAR
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12 MONTHS ENDING FEBRUARY 28, 2015

		ALLOC	TOTAL KENTUCKY UTILITIES (1)	KENTUCKY STATE JURISDICTION (2)	VIRGINIA STATE JURISDICTION (3)	FERC & TENNESSEE JURISDICTION (4)	TENNESSEE STATE JURISDICTION (5)	FERC JURISDICTION (6)	PRIMARY (7)	TRANSMISSION (8)
	RATIO TABLE									
	CAPACITY RELATED									
	-									
	PRODUCTION ALLOCATORS									
1	DEMAND (12 CP GEN LEV)-PROD	DEMPROD	1.00000	0.87507	0.04396	0.08097	0.00000	0.08097	0.02512	0.05585
2	DEMAND (12 CP GEN LEV)-FERC	DEMFERC	1.00000	-	0.35187	0.64813	-	0.64813	0.20109	0.44705
3	DEMAND (12 CP GEN)-PROD VA	DPRODVA	1.00000	-	1.00000	-	-	-	-	-
4	DEMAND (12 CP GEN)-PROD KY	DPRODKY	1.00000	0.91531	-	0.08469	-	0.08469	0.02628	0.05842
5	DEM (12 CP GEN LV)-FERC POST	DEMFERCP	1.00000	-	-	1.00000	-	1.00000	0.31026	0.68974
6	DEM (12 CP GEN LV)-NON VA	DEMPRODNV	1.00000	0.91530	-	0.08470	0.00000	0.08469	0.02628	0.05842
	TRANSMISSION ALLOCATORS									
7	DEMAND (12 CP GEN LEV)-TRAN	DEMTRAN	1.00000	0.87507	0.04396	0.08097	0.00000	0.08097	0.02512	0.05585
8	DEMAND (12 CP GEN LEV)-VA	DEMVA	1.00000	-	1.00000	-	-	-	-	-
9	DEM (12 CP GEN LEV)-NON FERC	DEMTRANNF	1.00000	0.95217	0.04783	0.00000	0.00000	-	-	-
10	DEM (12 CP GN LEV)-TRAN FERC	DEMFERCT	1.00000	-	0.35187	0.64813	-	0.64813	0.20109	0.44705
11	DEM (12 CP GEN LEV)-NON VA&FERC	DEMTRANNVF	1.00000	1.00000	-	0.00000	0.00000	-	-	-
	DISTRIBUTION ALLOCATORS									
12	DIRECT ASSIGN 360 KY	DEM360K	1.00000	0.99882	-	0.00118	-	0.00118	0.00118	-
13	DIRECT ASSIGN 361 KY	DEM361K	1.00000	0.96926	-	0.03074	-	0.03074	0.03074	-
14	DIRECT ASSIGN 362 KY	DEM362K	1.00000	0.97907	-	0.02093	-	0.02093	0.02093	-
15	DIRECT ASSIGN 364 KY	DEM364K	1.00000	1.00000	-	-	-	-	-	-
16	DIRECT ASSIGN 365 KY	DEM365K	1.00000	1.00000	-	-	-	-	-	-
17	DIRECT ASSIGN 366 KY	DEM366K	1.00000	1.00000	-	-	-	-	-	-
18	DIRECT ASSIGN 367 KY	DEM367K	1.00000	1.00000	-	-	-	-	-	-
19	DIRECT ASSIGN 368 KY	DEM368K	1.00000	1.00000	-	-	-	-	-	-
20	DIRECT ASSIGN 374 KY	DEM374K	1.00000	1.00000	-	-	-	-	-	-
21	DIRECT ASSIGN 360-VA	DEM360V	1.00000	-	1.00000	-	-	-	-	-
22	DIRECT ASSIGN 361-VA	DEM361V	1.00000	-	1.00000	-	-	-	-	-
23	DIRECT ASSIGN 362-VA	DEM362V	1.00000	-	1.00000	-	-	-	-	-
24	DIRECT ASSIGN 360-362-FERC VA	DIR3602V	-	-	-	-	-	-	-	-
25	DIRECT ASSIGN 364-VA	DEM364V	1.00000	-	1.00000	-	-	-	-	-
26	DIRECT ASSIGN 365-VA	DEM365V	1.00000	-	1.00000	-	-	-	-	-
27	DIRECT ASSIGN 367-VA	DEM367V	1.00000	-	1.00000	-	-	-	-	-
28	DIRECT ASSIGN 368-VA	DEM368V	1.00000	-	1.00000	-	-	-	-	-
29	DIRECT ASSIGN 360-TN	DEM360T	1.00000	-	-	1.00000	1.00000	-	-	-
30	DIRECT ASSIGN 361-TN	DEM361T	1.00000	-	-	1.00000	1.00000	-	-	-
31	DIRECT ASSIGN 362-TN	DEM362T	1.00000	-	-	1.00000	1.00000	-	-	-
32	DIRECT ASSIGN 364-TN	DEM364T	1.00000	-	-	1.00000	1.00000	-	-	-
33	DIRECT ASSIGN 365-TN	DEM365T	1.00000	-	-	1.00000	1.00000	-	-	-
34	DIRECT ASSIGN 368-TN	DEM368T	1.00000	-	-	1.00000	1.00000	-	-	-
35	DIRECT ASSIGN 369-TN	CUST369T	1.00000	-	-	1.00000	1.00000	-	-	-
36	DIRECT ASSIGN 370-TN	CUST370T	1.00000	-	-	1.00000	1.00000	-	-	-
37	DIRECT ASSIGN 371-TN	CUST371T	-	-	-	-	-	-	-	-
38	DIR ASSIGN ACCUM DEPREC.VA & TN	DIRACDEP	1.00000	-	0.99621	0.00379	0.00379	-	-	-
39	DIR ASSIGN CWIP VA & TN	DIRCWIP	1.00000	-	1.00000	-	-	-	-	-
40	DIR ASSIGN ACC DFD TAX VA	DIRACDFTX	1.00000	-	1.00000	-	-	-	-	-
41	DIR ASSIGN ACC ITC VA	DIRACITC	-	-	-	-	-	-	-	-
42	DIR ASSIGN RENT REVENUE	DIR454REV	1.00000	0.94887	0.05104	0.00008	0.00008	-	-	-
43	DIR ASSIGN EXCESS FACILITIES REV.	DIR456FAC	1.00000	0.96678	0.03322	-	-	-	-	-
44	DIR ASSIGN OTHER MISC REV.	DIR456OTH	1.00000	1.00000	-	-	-	-	-	-
45	DIR ASSIGN RECONNECT REV.	DIR451REC	1.00000	0.93909	0.06091	-	-	-	-	-
46	DIR ASSIGN OTHER SERVICE REV.	DIR451OTH	1.00000	0.99395	0.00605	-	-	-	-	-
47	DIR ASSIGN RETURN CHECK REV.	DIR456CHK	1.00000	1.00020	(0.00020)	-	-	-	-	-
48	DIR ASSIGN 203(E) EXCESS	DIR203E	1.00000	-	1.00000	-	-	-	-	-
49	DIR ASSIGN ITC ADJ	DIRITCADJ	-	-	-	-	-	-	-	-
50	DIR ASSIGN DEFERRED FUEL-VIRGINIA	DFUELVA	1.00000	-	1.00000	-	-	-	-	-

KENTUCKY UTILITIES COMPANY
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	ENERGY									
	-									
1	ENERGY (MWH AT GEN LEVEL)	ENERGY	1.00000	0.87784	0.04031	0.08184	0.00000	0.08184	0.02619	0.05565
2	ENERGY (MWH RETAIL @ GEN LEVEL)	ENERGY1	1.00000	0.95609	0.04391	0.00001	0.00001	-	-	-
3										
4										
	CUSTOMER									
	-									
1	DIR ASSIGN ACCT 369-SERV KY	CUST369K	1.00000	1.00000	-	-	-	-	-	-
2	DIR ASSIGN ACCT 370 METERS KY	CUST370K	1.00000	0.99608	-	0.00392	-	0.00392	0.00093	0.00299
3	DIR ASN ACCT 371 CUST INST KY	CUST371K	1.00000	1.00000	-	-	-	-	-	-
4	DIR ASGN ACCT 373 ST LIGHT KY	CUST373K	1.00000	1.00000	-	-	-	-	-	-
5	CUSTOMER ADVANCES	CUSTADV	1.00000	0.98918	0.01082	-	-	-	-	-
6	CUSTOMER DEPOSITS	CUSTDEP	1.00000	0.96632	0.03368	-	-	-	-	-
7	DIR ASSIGN 902-METER READING	CUST902	1.00000	0.94755	0.05131	0.00114	0.00001	0.00113	0.00061	0.00052
8	DIR ASSIGN 903-CUSTOMER REC	CUST903	1.00000	0.94755	0.05131	0.00114	0.00001	0.00113	0.00061	0.00052
9	DIR ASSIGN 904-UNCOLL ACCTS	CUST904	1.00000	0.94755	0.05131	0.00114	0.00001	0.00113	0.00061	0.00052
10	DIR ASSIGN ACCT 369-SERV VA	CUST369V	1.00000	-	1.00000	-	-	-	-	-
11	DIR ASSIGN ACCT 370 METERS VA	CUST370V	1.00000	-	1.00000	-	-	-	-	-
12	DIR ASN ACCT 371 CUST INST VA	CUST371V	1.00000	-	1.00000	-	-	-	-	-
13	DIR ASGN ACCT 373 ST LIGHT VA	CUST373V	1.00000	-	1.00000	-	-	-	-	-
14	DIR ASSIGN 908-CUST ASSIST	CUST908	1.00000	1.00000	-	-	-	-	-	-
15	DIR ASSIGN 909-INFO & INSTRCT	CUST909	1.00000	0.94714	0.05286	0.00001	0.00001	-	-	-
16	DIR ASSIGN 912-DEM & SELLING	CUST912	1.00000	0.94714	0.05286	0.00001	0.00001	-	-	-
17	DIR ASSIGN 913-ADVERTISING	CUST913	1.00000	0.94714	0.05286	0.00001	0.00001	-	-	-
18	CUSTOMER ANNUALIZATION	CUSTANN	-	-	-	-	-	-	-	-
19	CUSTOMER DEPOSITS INTEREST	CUSTDEPI	1.00000	0.96165	0.03835	-	-	-	-	-
20	LATE PAYMENT REVENUES	DIR450REV	1.00000	0.95692	0.04306	0.00003	-	0.00003	0.00003	-
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	INTERNALLY DEVELOPED									
	-									
1	PROD-TRANSM-DISTR-GENL PLT	PTDGPLT	1.00000	0.88705	0.05316	0.05978	0.00003	0.05976	0.01889	0.04087
2	PROD-TRANSM-DISTR-GENL PLT KY	KURETPLT	1.00000	1.00000	-	-	-	-	-	-
3	ALLOCATED O&M LABOR EXPENSE	LABOR	1.00000	0.90193	0.04998	0.04809	0.00003	0.04807	0.01545	0.03262
4	ALLOCATED O&M LABOR EXPENSE	PTDCUSTLABOR	1.00000	0.90193	0.04998	0.04809	0.00003	0.04807	0.01545	0.03262
5	TOTAL STEAM PROD PLANT-SYSTEM	STMSYS	1.00000	0.87507	0.04396	0.08097	0.00000	0.08097	0.02512	0.05585
6	TOT HYDRAULIC PROD PLANT-SYS	HYDSYS	1.00000	0.87507	0.04396	0.08097	0.00000	0.08097	0.02512	0.05585
7	TOTAL OTHER PROD PLANT-SYS	OTHSYS	1.00000	0.87507	0.04396	0.08097	0.00000	0.08097	0.02512	0.05585
8	TRANSM KENTUCKY SYSTEM PROP	KYTRPLT	1.00000	0.94643	0.04900	0.00457	0.00000	0.00457	0.00142	0.00315
9	TRANSM VIRGINIA PROPERTY	VATRPLT	1.00000	-	1.00000	-	-	-	-	-
10	TRANSM VIRGINIA PROP TOTAL	VATRPLTT	1.00000	0.13953	0.86047	0.00000	0.00000	-	-	-
11	TOTAL DISTRIBUTION PLANT	DISTPLT	1.00000	0.94410	0.05299	0.00291	0.00011	0.00280	0.00246	0.00034
12	TOTAL DIST PLANT KY & FERC	DISTPLTKF	1.00000	0.99704	-	0.00296	-	0.00296	0.00259	0.00036
13	TOTAL GENERAL PLANT	GENPLT	1.00000	0.90380	0.04902	0.04717	0.00003	0.04715	0.01515	0.03200
14	ACCT 302-FRANCHISE	PLT302TOT	1.00000	1.00000	-	-	-	-	-	-
15	ACCT 303-SOFTWARE	PLT303TOT	1.00000	0.88705	0.05316	0.05978	0.00003	0.05976	0.01889	0.04087
16	TOTAL PRODUCTION PLANT SYSTEM	PRODSYS	1.00000	0.87507	0.04396	0.08097	0.00000	0.08097	0.02512	0.05585
17	TOTAL PRODUCTION PLANT	PRODPLT	1.00000	0.86808	0.04477	0.08715	0.00000	0.08714	0.02704	0.06011
18	TOTAL TRANSMISSION PLANT	TRANPLT	1.00000	0.88830	0.10746	0.00424	0.00000	0.00424	0.00131	0.00292
19	TOTAL TRANSMISSION PLANT EXCL FERC	TRANPLTXF	1.00000	0.89208	0.10792	0.00000	0.00000	-	-	-
20	MAT & SUPPLIES DISTRIBUTED	M_S	1.00000	0.88350	0.05416	0.06234	0.00002	0.06232	0.01959	0.04273
21	ACCT 924 & 925 INSURANCE	EXP9245TOT	1.00000	0.89302	0.05189	0.05510	0.00003	0.05507	0.01751	0.03756
22	REVENUE SALE OF ELECT-KY	REVKY	1.00000	1.00000	-	-	-	-	-	-
23	CWIP PROD FERC-POST ALLOC	CWIPPP	1.00000	-	-	1.00000	-	1.00000	0.31026	0.68974
24	CWIP TRAN FERC-POST ALLOC	CWIPTP	-	-	-	-	-	-	-	-
25	ACC DEF INC TX PROD FERC-POST	ADITPP	-	-	-	-	-	-	-	-
26	ACC DEF INC TX TRAN FERC-POST	ADITTP	-	-	-	-	-	-	-	-
27	TRANSMISSION PLANT EXCL VA	TRANPLTX	1.00000	0.94643	0.04900	0.00457	0.00000	0.00457	0.00142	0.00315
28	TRANSM PLANT VA & 500 KV	TRPLTVA	1.00000	0.13953	0.86047	0.00000	0.00000	-	-	-
29	TOT ACCT 364 & 365-OVHD LINE	PLT3645TOT	1.00000	0.92894	0.07092	0.00014	0.00014	-	-	-
30	TOTAL ELECTRIC PLANT	PLANT	1.00000	0.88705	0.05316	0.05978	0.00003	0.05976	0.01889	0.04087
31	TOTAL ELECTRIC PLANT KY	PLANTKY	1.00000	1.00000	-	-	-	-	-	-
32	TOTAL ELECTRIC PLANT KY & FERC	PLANTKF	1.00000	0.93686	-	0.06314	0.00003	0.06311	0.01995	0.04316
33	TOTAL ELECTRIC PLANT VA	PLANTVA	1.00000	-	1.00000	-	-	-	-	-
34	TOTAL STEAM PROD PLANT	STMPLT	1.00000	0.86759	0.04489	0.08751	0.00000	0.08751	0.02715	0.06036
35	TOTAL HYDRAULIC PROD PLANT	HYDPLT	1.00000	0.87273	0.04385	0.08343	0.00000	0.08342	0.02588	0.05754
36	TOTAL OTHER PROD PLANT	OTHPLT	1.00000	0.87182	0.04380	0.08438	0.00000	0.08438	0.02618	0.05820
37	TOT ACCT 360-362 SUBSTATIONS	PLT3602TOT	1.00000	0.93600	0.04387	0.02012	0.00040	0.01972	0.01972	-
38	TOT ACCT 366 & 367-UG LINES	PLT3667TOT	1.00000	0.97842	0.02158	-	-	-	-	-
39	TOT ACCT 373-STREET LIGHTING	PLT373TOT	1.00000	0.97419	0.02581	-	-	-	-	-
40	TOTAL ACCT 370-METERS	PLT370TOT	1.00000	0.94671	0.04951	0.00378	0.00006	0.00372	0.00088	0.00284
41	TOT ACCT 371-CUSTOMER INSTALL	PLT371TOT	1.00000	0.95287	0.04713	-	-	-	-	-
42	TOT ACCT 368-LINE TRANSFORMER	PLT368TOT	1.00000	0.95255	0.04579	0.00166	0.00001	0.00165	0.00051	0.00114
43	TOT ACCT 902-904 CUST ACCTS	EXP9024CA	1.00000	0.94755	0.05131	0.00114	0.00001	0.00113	0.00061	0.00052
44	TOT ACCT 908-909 CUST SERV	EXP9089CS	1.00000	0.99905	0.00095	0.00000	0.00000	-	-	-
45	TOTAL TRANS & DISTRIB PLANT	TRDSPLT	1.00000	0.92555	0.07110	0.00335	0.00007	0.00328	0.00208	0.00120

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	INTERNALLY DEVELOPED-CON'T									
	-									
1	TOT ACCT 912-913 SALES EXP	EXP9123SA	1.00000	0.94714	0.05286	0.00001	0.00001	-	-	-
2	REVENUE SALE OF ELECT-FERC	REVFERC	1.00000	-	-	1.00000	-	1.00000	0.31739	0.68261
3	REVENUE SALE OF ELECT-VA	REVVA	1.00000	-	1.00000	-	-	-	-	-
4	REVENUE SALE OF ELECT	REVENUE	1.00000	0.88872	0.04591	0.06537	0.00000	0.06537	0.02075	0.04462
5	REV SALE OF ELECT-VA NON JUR	REVNJVA	1.00000	-	1.00000	-	-	-	-	-
6	REV SALE OF ELECT-EXCL FERC	REVENUEX	1.00000	0.95088	0.04912	0.00000	0.00000	-	-	-
7	KENTUCKY DISTRIBUTION PLANT	KYDIST	1.00000	0.99704	-	0.00296	-	0.00296	0.00259	0.00036
8	VIRGINIA DISTRIBUTION PLANT	VADIST	1.00000	-	1.00000	-	-	-	-	-
9	TENNESSEE DISTRIBUTION PLT	TNDIST	1.00000	-	-	1.00000	1.00000	-	-	-
10	NET ELECTRIC PLANT IN SERVICE	NETPLANT	1.00000	0.88990	0.04959	0.06052	0.00001	0.06051	0.01910	0.04140
11	RATE BASE	RATEBASE	1.00000	0.88809	0.04706	0.06485	0.00001	0.06485	0.02042	0.04443
12	TOTAL CWIP FERC-AFUDC POST	AFUDC	1.00000	-	-	1.00000	-	1.00000	0.31026	0.68974
13	TOTAL 201(E) EXCESS	TAX203E	1.00000	0.90517	0.03382	0.06100	0.00003	0.06098	0.01927	0.04170
14	STEAM OPERATING EXP 501-507	EXP5017STM	1.00000	0.87676	0.04080	0.08244	0.00000	0.08244	0.02629	0.05615
15	STEAM MAINTENANCE EXP 511-514	EXP5114STM	1.00000	0.87660	0.04087	0.08253	0.00000	0.08252	0.02630	0.05622
16	HYDRO OPERATING EXP 536-540	EXP5360HYD	1.00000	0.87273	0.04385	0.08343	0.00000	0.08342	0.02588	0.05754
17	HYDRO MAINTENANCE EXP 542-545	EXP5425HYD	1.00000	0.87492	0.04233	0.08275	0.00000	0.08274	0.02601	0.05673
18	OTHER PROD OPER EXP 547-549	EXP5479OTH	1.00000	0.87783	0.04032	0.08185	0.00000	0.08184	0.02619	0.05566
19	OTHER PROD MAINT EXP 552-554	EXP5524OTH	1.00000	0.87182	0.04380	0.08438	0.00000	0.08438	0.02618	0.05820
20	TOTAL STEAM OPERATIONS LABOR	LABSTMOP	-	-	-	-	-	-	-	-
21	TOTAL STEAM MAINTENANCE LABOR	LABSTMMN	-	-	-	-	-	-	-	-
22	TOTAL HYDRO OPERATIONS LABOR	LABHYDOP	-	-	-	-	-	-	-	-
23	TOTAL HYDRO MAINTENANCE LABOR	LABHYDMN	-	-	-	-	-	-	-	-
24	TOTAL OTHER OPERATIONS LABOR	LABOTHOP	-	-	-	-	-	-	-	-
25	TOTAL OTHER MAINTENANCE LABOR	LABOTHMN	-	-	-	-	-	-	-	-
26	TRANSM OPER EXP 562-567	EXP5627TX	1.00000	0.89208	0.10792	0.00000	0.00000	-	-	-
27	TRANSM MAINT EXP 569-573	EXP5693TX	1.00000	0.89310	0.10689	0.00000	0.00000	-	-	-
28	TOT TRANSM OPERATIONS LABOR	LABTROP	1.00000	0.89208	0.10792	0.00000	0.00000	-	-	-
29	TOT TRANSM MAINTENANCE LABOR	LABTRMN	-	-	-	-	-	-	-	-
30	DISTR OPER EXP 582-589	EXP5829DIS	1.00000	0.93966	0.05643	0.00391	0.00012	0.00379	0.00259	0.00119
31	DISTR MAINT EXP 591-598	EXP5918DIS	1.00000	0.91221	0.08707	0.00071	0.00012	0.00060	0.00059	0.00001
32	TOT DISTR OPERATIONS LABOR	LABDISOP	1.00000	0.94410	0.05299	0.00291	0.00011	0.00280	0.00246	0.00034
33	TOT DISTR MAINTENANCE LABOR	LABDISMN	-	-	-	-	-	-	-	-
34	CUST ACCT EXP 902, 903 & 905	EXP9025CA	1.00000	0.94755	0.05131	0.00114	0.00001	0.00113	0.00061	0.00052
35	TOTAL CUST ACCOUNTS LABOR	LABCA	1.00000	0.94755	0.05131	0.00114	0.00001	0.00113	0.00061	0.00052
36	CUST SERVICES EXP 908-910	EXP9080CS	1.00000	0.99885	0.00115	0.00000	0.00000	-	-	-
37	TOTAL CUST SERVICES LABOR	LABCS	1.00000	0.99885	0.00115	0.00000	0.00000	-	-	-
38	SALES EXPENSE 912-916	EXP9126SA	1.00000	0.94714	0.05286	0.00001	0.00001	-	-	-
39	TOTAL SALES EXP LABOR	LABSA	1.00000	0.99885	0.00115	0.00000	0.00000	-	-	-
40	TOT ADMINISTRATIVE & GEN EXP	A_GEXP	1.00000	0.89914	0.04953	0.05133	0.00003	0.05130	0.01645	0.03485

KENTUCKY UTILITIES COMPANY
ELECTRIC COST OF SERVICE STUDY
JURISDICTIONAL SEPARATION

RATE BASE: END OF YEAR
ALLOCATION METHOD: AVG 12 CP (COMBINED CO SYS)

12 MONTHS ENDING FEBRUARY 28, 2015

		ALLOC	TOTAL KENTUCKY UTILITIES (1)	KENTUCKY STATE JURISDICTION (2)	VIRGINIA STATE JURISDICTION (3)	FERC & TENNESSEE JURISDICTION (4)	TENNESSEE STATE JURISDICTION (5)	FERC JURISDICTION (6)	PRIMARY (7)	TRANSMISSION (8)
	INTERNALLY DEVELOPED-CON'T									
	-									
1	ACCT 930-EPRI & ADVERTISING	EXP930A	1.00000	0.95609	0.04391	0.00001	0.00001	-	-	-
2	TOTAL CUSTOMER SERVICES EXP	CUSTSER	1.00000	0.99905	0.00095	0.00000	0.00000	-	-	-
3	DISTRIBUTION PLANT EXCL VA	DPLTXVA	1.00000	0.99693	-	0.00307	0.00012	0.00296	0.00259	0.00036
4	ACCT 926 DIR ASSIGN COMP.KY RET	LABPTDKY	1.00000	1.00000	-	-	-	-	-	-
5	ACCT 926 DIR ASSIGN COMP.VAJ	LABPTDVAJ	1.00000	-	1.00000	-	-	-	-	-
6	ACCT 926 DIR ASSIGN COMP.VANJ	LABPTDVNJ	-	-	-	-	-	-	-	-
7	ACCT 926 DIR ASSIGN COMP.FERC	LABPTDFER	1.00000	-	-	1.00000	-	1.00000	0.32060	0.67940
8	203(E) EXCESS DEF TAXES EXCL VA	STATE203E	1.00000	0.93686	-	0.06314	0.00003	0.06311	0.01995	0.04316
9	ALLOC O&M LABOR EXPENSE EXCL FERC	LABORXF	1.00000	0.94747	0.05250	0.00003	0.00003	-	-	-
10	TRANSM KENTUCKY SYS PROP XFERC	KYTRPLTXF	1.00000	0.95077	0.04922	0.00000	0.00000	-	-	-
11										
12										
13										

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 14, 2014

Case No. 2014-00371

Question No. 11

Responding Witness: Kent W. Blake

Q-11. Describe the procedures the utility uses to plan and approve construction projects.

A-11. See attached. There are two primary documents that contain the procedures that the utilities use to plan and approve construction projects. The first document, Attachment 1, is the "Capital and Investment Review Policy". It covers capital planning and budgeting, authorization of expenditure of funds, and the controlling and reporting of capital expenditures, along with other key points related to capital investments. The second document, Attachment 2, is the "Resource Allocation Committee Tenets and Procedures." It covers the purpose of the Resource Allocation Committee (RAC), who the members of the committee are, and the process that the RAC follows for both monthly activities and the Annual Business Plan process. See the response to Question No. 12.

LG&E AND KU ENERGY LLC Policy

Capital and Investment Review

Policy

The primary purpose of the Capital and Investment Review Policy is to establish a uniform process for:

1. capital planning and budgeting;
2. authorizing the expenditure of funds;
3. controlling and reporting of capital expenditures;
4. developing review criteria for the authorization process;
5. recording lessons learned for future investments and decisions; and
6. determining how the investment is performing and how the returns compare to the project as sanctioned.

Further, these policies will provide management with the necessary tools to make informed business decisions. A capital expenditure includes adding, replacing or retiring units of property through the construction or acquisition process. Generally, it is inappropriate to capitalize expenditures that are part of routine or necessary maintenance programs. If a substantial improvement is made to an asset, the following two sets of criteria should be used to determine whether or not capitalization is appropriate:

The improvement must meet both of the following criteria:

1. Be a minimum of $2,000.
2. Meet the definition of a capitalizable cost under the FERC Uniform System of Accounts.

In addition, the improvement must do at least one of the following criteria:

1. Extend the original useful life of the asset.
2. Increase the throughput or capacity of the asset.
3. Increase operating efficiency.

Questions relating to the categorization of an expenditure as capital or O&M expense should be directed to Property Accounting. The Controller will have the ultimate authority of interpreting expense versus capital decisions based on generally accepted accounting principles. See Property Accounting's Home Page.

Scope

This policy applies to LG&E and KU Energy LLC ("LKE" or "the Company") and its subsidiaries.

General Requirements

1. All capital spending that is expected to occur during the current year must be budgeted in the approved Business Plan (BP).

LG&E AND KU ENERGY LLC Policy

Capital and Investment Review

2. There will be no carry-over of spending capital authority from one year to the next.
3. An Authorization for Investment Proposal (AIP) must be completed in PowerPlant for all capital spending projects.
4. Projects with a total cost of $2,000 or less will be expensed.
5. An Investment Proposal (IP) and Capital Evaluation Model (CEM) must be completed for all capital spending projects greater than $500,000 unless otherwise approved by Financial Planning and Analysis (FP&A).
6. The Information Technology Department must approve all capital projects involving anything related to information technology.
7. All investment projects greater than $1,000,000 require the approval of the Investment Committee (IC).
8. The IC is required to approve any overrun of $500,000 or greater on previously approved proposals. If the previous proposal was below the IC threshold and the revised amount is over the respective IC threshold, the proposal needs to be approved by the IC regardless of the increase amount.

Capital Planning

The BP is used to inform senior management of future capital-spending projections. These plans are prepared annually on a line of business (LOB) basis and include the forecast of capital projections during the most current annual planning period. The first year of the BP, once approved, becomes the formal budget for that year.

Carry-Over Spending: During preparation of the BP, each LOB will review all current-year projects to determine if they will be completed as of the end of the year. If a project is expected to be in process at year-end, but not complete, it must be included in the following year's BP for additional funds to be approved.

Capital Approval Process

Authorization for Investment Proposal: Although specific capital projects are identified in the budgeting process, they are still subject to the Authority Limit Matrix approval requirements and all other reviews as stated on the AIP in PowerPlant. Projects are not considered approved until appropriate approvals are obtained.

The AIP is used to request the appropriate approvals for spending on capital projects. A completed AIP is subject to the following conditions:

- An AIP must be submitted and approved in PowerPlant prior to committing to or incurring any capital expenditure.
- Approvals must be obtained up to the levels designated in the Authority Limit Matrix for the dollar amount of any project (which may include multiple projects). The combined dollar amount on multiple projects grouped together using the Budget Item field in PowerPlant is the determinant for approval levels.

LG&E AND KU ENERGY LLC Policy

Capital and Investment Review

- Any AIP over $500,000 must include an IP and CEM and must be submitted to FP&A for approval.
- A completed AIP must be submitted and approved prior to the disposal of any capital asset. In addition, an IP must be submitted for disposal projects of $500,000 or more.
- A revised AIP must be submitted for significant project overruns (see below).

Investment Proposal: The IP is used to explain in detail the nature and justification of the capital project. Capital projects over $500,000 on a burdened basis require the submittal of an IP and CEM along with the AIP. The following information will provide senior management with consistent documentation for evaluating capital projects. The IP template is published on the FP&A intranet website and must include the following sections at a minimum:

- Header – Include the project name, total expenditures, project number, LOB, who prepared the project and who will present the project (if applicable).
- Executive Summary (½-page length recommended) – Provide a summary explanation of the scope, purpose and necessity of the proposal. Include financial benefits, funding information and qualitative reasons why this proposal should be pursued.
- Background – Explain the history of the project that has led to the need for the project.
- Project Description – Include project scope, timeline and project cost.
- Economic Analysis and Risks – Include bid summary, assumptions, financial summary, environmental impact, risks and other alternatives considered (including their net present value revenue requirements [NPVRR] per the CEM, if applicable).
- Conclusion and recommendation.
- It is recommended that the IP not exceed 5 pages.

Unbudgeted Projects: Any capital expenditure that is not included in the original, approved budget must either be offset by a like reduction in one or more budgeted projects, approved by the Resource Allocation Committee (RAC) if subject to the RAC Tenets or have prior written approval by the LKE Chief Financial Officer (CFO) and Chief Executive Officer (CEO). FP&A must approve AIPs for unbudgeted projects (see *FP&A Approvals* below). Certain Generation Miscellaneous Projects, as described below, are exempt from being considered unbudgeted.

Under-Funded Projects: Projects that are submitted for approval that were included in the original approved budget, where the requested capital amount is greater than the budgeted amount for that project, must either be offset by a like reduction in one or more budgeted projects, approved by the RAC if subject to the its Tenets or the additional funding requires prior written approval by the LKE CFO and CEO. These projects are considered "unbudgeted" in PowerPlant since the full funding is not coming from the original budget for that project. FP&A must approve AIPs for under-funded projects (see *FP&A Approvals* below).

LG&E and KU Board and PPL approvals: Any budget item over $30 million requires the approval of the LG&E and KU Energy Board and the PPL CEO. Budget items over $100

LG&E AND KU ENERGY LLC Policy

Capital and Investment Review

million additionally require the approval of the PPL Finance Committee. Cost overruns greater than 20% on budget items approved by the PPL Finance Committee must be re-approved by the Committee before spending occurs. If an overrun on a budget item results in a total cost of $100 million or more, the proposal must be approved by the PPL Finance Committee before spending occurs.

Project Overruns: When it is apparent that the amount approved on the original AIP will be insufficient (project is expected to be 10% or $100,000 over, whichever is less, subject to a minimum of $25,000) to complete the project, **a revised AIP must be completed before the overrun occurs and the following conditions apply (see Capital Appendix):**

- If the project overrun is expected to be $500,000 or greater and the project had been approved by the IC, the revised project, including a revised IP and CEM, must be presented and re-approved by the IC.
- If project overrun is $100,000 or more, but less than $500,000, provide a clear description of the overrun in the revised AIP to FP&A. If the total project is greater than $500,000, whether it was below or above this threshold previous to the overrun, an IP and CEM are required (new or revised). If the project is $500,000 or below, no IP or CEM are required.
- If the previous project proposal was below the IC threshold and revised amount is over the IC threshold, the proposal needs to be approved by the IC regardless of the increase amount. A revised IP and CEM are required.
- Project overrun must be offset by a like reduction in one or more budgeted projects, or the overspending requires prior written approval by the LKE CFO and CEO. Project overruns of greater than $500,000 are subject to the RAC Tenets.
- Revised AIPs must be approved for the total revised dollar amount using the approval limits in the Authority Limit Matrix.

FP&A Approvals: Unbudgeted projects or those projects requiring an IP and CEM (i.e., over $500,000) must include FP&A review and approval. Unbudgeted projects less than $100,000 require FP&A manager approval, and those $100,000 and over require FP&A director approval.

Budgeted projects less than $500,000 are approved as normally required by the Authority Limit Matrix and do not require the approval of FP&A.

Generation Miscellaneous Projects: Each Generation plant site may have one miscellaneous project not to exceed $500,000 which is budgeted to serve as a placeholder for small individual projects which arise during the year and which cannot be specifically anticipated during the budgeting process. This category of projects is different from blanket projects described elsewhere in this policy. Each Generation miscellaneous project must be budgeted, but an AIP need not be prepared for it and it will not be activated in PowerPlant. Instead, as specific work is

LG&E AND KU ENERGY LLC Policy

Capital and Investment Review

identified, the appropriate budget coordinator must create a new project number for the charges and prepare an AIP for the new project which references the budgeted placeholder project number for funding as funds are being moved from one project to another. The new project is not considered unbudgeted to the extent that unused budget dollars are available in the budgeted placeholder project to cover it. The new project will still need to be marked as "unbudgeted" in PowerPlant and will have to be approved by FP&A.

Other Miscellaneous Projects: Several lines of business use miscellaneous projects which are budgeted to serve as a placeholder for small individual projects which arise during the year and which cannot be specifically anticipated during the budgeting process. This category of projects is different from blanket projects described elsewhere in this policy. (Examples include various facilities improvements and miscellaneous substation projects.) These projects are opened and closed on an annual basis. The projects are authorized and approved for the entire budgeted amount when they are opened. They must be set up as task level unitization within PowerPlant and are unitized by task as completed each year. For each task opened, a paper miscellaneous project AIP form must be prepared with all the pertinent information about the asset and location of the capital expenditure and sent to Property Accounting when the task is opened on the blanket project. This form can be found on Property Accounting's Home Page.

Reimbursable Projects: Projects which will have all or a portion of the spending amount reimbursed by an outside party must follow the same guidelines as non-reimbursable projects, except as noted below:

- Tax Department review indicating whether Contribution in Aid of Construction is taxable must occur prior to any reimbursement agreement greater than $25,000 being finalized and evidence of such review must be attached to the AIP. This does not apply to customer refund agreements.
- If a fully executed agreement specifying the terms of reimbursement is attached to an AIP with gross spending under $1 million, the net spending amount may be used to determine whether an IP and CEM are required.
- Third Party jointly-owned utility projects under the specified gross spending thresholds qualify for this exception without requiring the attachment of the executed joint ownership agreement.
- For all projects, the gross spending amount must always be used to determine the appropriate approval level.

Government-Mandated/Regulatory Compliance Projects: Projects which are not reimbursable but which are mandated by governmental legislation or other governmental authority must follow the same guidelines as all other projects except that for such AIPs with gross spending under $1 million neither the IP nor the CEM are required, provided that the appropriate legislative docket numbers or applicable statute references are provided with the AIP.

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Preliminary Engineering: Projects that are originally set up for preliminary engineering are treated as indirect projects and are auto approved and opened in PowerPlant. Once the preliminary engineering work is complete, the determination must be made if the project will move forward as capital or be abandoned and expensed. If the project moves forward as capital, a new project must be created in PowerPlant and must follow the approval levels based on the Authority Limit Matrix. It is the responsibility of the budget coordinator to notify Property Accounting and make the appropriate accounting transactions to move preliminary engineering charges to capital or to expense as appropriate.

Early Activation Guidelines

In order for a project to be early activated, the following criteria must be met:

1. The expenditure must be the result of a true emergency which is defined as one of the following: 1) the expenditure is needed to address an immediate safety risk; 2) the equipment has failed; or 3) a material problem has been found, requiring it to be replaced immediately in order to maintain the reliability of the system.

OR

2. The equipment vendor has provided a quote for the capital purchase that is only valid for a short period of time. The time frame would not be long enough to complete all the necessary paperwork and acquire all necessary approvals in time to place the order at the reduced price.

Process requirements for an early activated AIP are as follows:

- For each AIP that is early activated, Property Accounting must first receive email approval from the highest level of LOB authority based on the total amount of the AIP as per the AIP approval process. FP&A must also be copied on this email. Should the AIP be for an unbudgeted project, approval from FP&A will be required for the early activation.

- In the event the project has been previously approved by the IC, the above email from the highest LOB authority would not be required. Instead, verification from FP&A that the project had indeed been approved by the IC would be sufficient approval.

- The approval request email must include the following information:
    - Project number
    - Project description
    - Total project amount
    - Name of the individual whose highest level of authority is required, and any associated delegation of authority (DOA)

LG&E AND KU ENERGY LLC Policy

Capital and Investment Review

- Description of the need for the early activation
- For an unbudgeted project, the budgeted project number that will cover the unbudgeted spending.

- Additionally, for either scenario 1 or 2 above, an automated AIP must be submitted for $10,000 and approved by the project manager and budget coordinator for the project in order for the project to be moved to "open" status in PowerPlant.

- Property Accounting will maintain a log of early activated projects, and copies of the email approvals will be filed with the AIP.

- A revised AIP (for the full project amount) for all projects that are early activated must be received by Property Accounting, or FP&A if necessary, with all required approvals, as soon as possible, but no later than 30 business days after the early activation. Repeated failure to comply with this timing may require email approval by the appropriate LOB VP for early activation of all future AIPs.

Project In-Service and/or Completion

Upon project in-service and/or completion, the project manager or budget coordinator most familiar with the project is required to do the following:

1. Verify completion date (if the date is not correct, it needs to be updated in PowerPlant). Entering a completion date changes the project status to "completed".
2. Verify actual in-service date (if the date is not correct, it needs to updated in PowerPlant). Entering an in-service date without a completion date changes the project status to "in-service". Verify actual installed costs and actual removal costs (report/explain any variances greater than 10% from the AIP to Property Accounting).
3. Verify units of property installed and units of property retired (report to Property Accounting if different from AIP).

Post Completion Audits

Budget coordinators are required to perform a post-completion audit (PCA) of projects as discussed in the guidelines below. The review must be provided to FP&A and the IC.

- Projects greater than $5,000,000 (excluding blankets) must have a PCA performed within 18 months of the project completion date unless otherwise agreed, to have a full year of financials to review.
- At the discretion of FP&A a random audit of anything less than $5,000,000 can be requested for auditing purposes.
- A PCA template is available on the FP&A website. Also, samples of PCAs are available on the website under "Examples". Transmission PCAs are not included on the website due to the Standards of Conduct.
- In case of impairment, a PCA is always required.

LG&E AND KU ENERGY LLC Policy

Capital and Investment Review

Leases

Prior to the execution of any new lease entered into on behalf of the Company, a review must be conducted by the budget coordinator for the appropriate LOB, Financial Accounting and Analysis and the Tax department to determine if the lease is structured as a capital or operating lease. Additional reviews by Legal and Corporate Finance may be required depending on the total amount of the lease. See the LKE Lease Policy for more details.

Blanket Capital Projects

Background: Several lines of business (primarily Distribution and Transmission) use blanket capital projects to procure routine, frequently used assets (i.e., poles, meters, transformers) or to facilitate routine work for which specific information is not available at the time the budget is prepared (i.e., Gas and Electric Distribution New Business by area). The blanket projects hold a "bucket" of budget dollars which is used to fund specific tasks under $500,000 as they are identified throughout the year. For Gas and Electric Distribution and Metering, blanket projects are not closed each year, but they are re-budgeted each year and are unitized on an "as-spent" basis. For Transmission, blanket projects are opened and closed on an annual basis. They must be set up as task level unitization within PowerPlant and are unitized by task as completed each year.

Authorization: Each December, a list of all budgeted blanket projects for the next year must be submitted to the IC for approval, along with the forecast for the current year's blanket capital spending. At the discretion of the IC, some blanket projects (e.g., Gas Leak Mitigation or Pole Inspection and Treatment) may require an IP and PCA and will not be included in the routine blanket listing. These projects will be presented to the IC in December as separate projects. An AIP or PCA is not required for the routine blanket capital projects.

Criteria for Spending under an Existing Blanket Project: Only work and materials of a routine nature which cannot be specifically identified at the time of budget preparation may be charged to a blanket project. Individual tasks (which may consist either of individual parts or of work orders containing both labor and material) must fall below a $500,000 gross (of reimbursement) spending level. Otherwise, a separate, non-blanket capital project must be created which is subject to all requirements described elsewhere in this policy. Moreover, the same rules for spending authorization levels apply for spending under blanket capital projects as described elsewhere in this policy. Should a task on a blanket project exceed $500,000, then appropriate corrective action (i.e., AIP, CEM, etc.) and charge corrections via VOLTS and CODs to correct the charges to the correct project should be completed as soon as possible. Miscellaneous type blankets, such as small tools and transmission projects, should have a paper miscellaneous AIP prepared with all the pertinent information about the asset and location of the capital expenditure and sent to Property Accounting when the task is opened on the blanket project. This form can be found on Property Accounting's Home Page.

LG&E AND KU ENERGY LLC Policy

Capital and Investment Review

Criteria for Creating a New Blanket Project: New blanket capital projects require the approval of both Property Accounting and FP&A. To open new blanket projects, a partial AIP in the amount of $10,000 must go through the approval process in PowerPlant. New blanket capital projects created after the budget process is complete are always considered to be unbudgeted and are therefore subject to the same requirements for unbudgeted projects described elsewhere in this policy. The unbudgeted project authorized spending must be covered by either a budgeted blanket or a non-blanket project in accordance with the RAC Tenets.

Monthly Spending Report: The budget coordinator for each LOB incurring spending under blanket capital projects is required to prepare a monthly report listing all blanket projects (including those approved under a stand-alone IP) comparing the total year-to-date spending against the approved budget. Any substitution of non-blanket projects' budgets to cover new blanket projects' budgets must be noted on the report and tracked throughout the year. This report must be submitted to FP&A for review by the eleventh business day of the following month. FP&A, after reviewing, will send the report to Property Accounting.

Penalties for Noncompliance
Failure to comply with this policy may result in disciplinary action, up to and including discharge.

Reference: Authority Limit Matrix; CEM; Capital Appendix; Lease Policy; Resource Allocation Committee Tenets; FERC Uniform System of Accounts; and Investment Proposal forms.

Key Contact:

- Financial Planning & Analysis
- **Accounting Matters**: Property Accounting and Controller
- **Capital Leases**: Corporate Finance and Financial Accounting and Analysis

Administrative Responsibility: Chief Financial Officer.

Revision Dates: 12/01/07, 04/04/08, 12/31/08, 7/20/2009, 5/1/2014

Resource Allocation Committee (RAC) Tenets and Procedures
12/14/07 (Revised 2/20/13, 4/15/14, 11/19/14)

Rationale for and Mission of RAC

The RAC was formed as a group of LG&E and KU Senior Managers charged with addressing the following:

- Assure capital budgets are prepared across all of LG&E and KU with consistent prioritization rankings with an aim toward optimizing capital spend across the enterprise.

- When capital availability is significantly constrained, reassess project priorities and make recommendations to the Investment Committee.

- Balance the RAC's mission of enterprise capital optimization with an appropriate level of operational autonomy within individual areas of responsibility (e.g. Transmission & Generation, Electric Distribution, IT, CFO, etc.).

RAC Membership

The RAC is comprised of ten LG&E/KU Senior Managers and serves under the direction of the Investment Committee (IC). Current representation is as follows:

• CFO	Financial Planning and Analysis	David Cosby
• CFO	Budgeting and Forecasting	Rusty Hudson (Chair)
• COO	Regulated Generation	Mike Kirkland
• COO	Project Engineering	Scott Straight
• COO	Customer Services	John Malloy
• COO	Transmission	Tom Jessee
• COO	Electric Distribution	Greg Thomas
• COO	Gas Distribution	Lonnie Bellar
• IT	IT Business Services	Kathy Butler
• Gen Counsel	State Regulation and Rates	Ed Staton

Tenets and Procedures

- Monthly meetings scheduled, others called as needed or sent out electronically
- Monthly updates provided to IC
- Meetings require 7 of 10 active members for a quorum
  - Other senior managers within each particular organization can substitute for a regular member on an exception basis if it is necessary to get to a quorum (i.e. a COO senior manager could sub for another COO senior manager)
- Financial Planning and Analysis to provide analysis/data support
- Scope of involvement includes current year and Annual Business Plan capital
  - Current year Capital managed via outlined process
  - Annual Business Plan recommendation on capital allocation submitted per Business Plan calendar
- Recommendations will address implications to
  - Prudent Utility Practice
  - Strategy
  - EBIT (including ECR)
  - "Next Year" Capital
  - Risk Profile
- To classify projects and ensure prudent decision-making across all lines of business, the following categorization will be used:
  - 1 - Required for Safety, Environmental, or Regulatory Reasons
  - <u>Not required for Safety, Environmental, or Regulatory Reasons:</u>
    - 2 - High risk in next 0-3 years
    - 3A - Prudent Utility Practice
    - 3B - Economic Benefit
    - 3C - New Generation
    - 3D - Improvements to Existing Assets
    - 3E - Regulatory Considerations
    - 3F - Tools, Equip, Vehicles
    - 3G - Land, Buildings, Structures
    - 3H - Community Relations
  - 4A Mechanism ECR
  - 4B Mechanism DSM
  - 4C Mechanism Gas Tracker
- Specific oversight of budget items >$500k
  - Tracking and Reporting on projects not yet released

  - Oversight of LOB project release dates
  - Project under-run, cancellation or delay >$500k back to RAC
  - Approval and re-allocation of unbudgeted projects > $500k
  - Overruns subject to IC review back to RAC

- Recommendation of total capital forecast each month including cost of removal; budget item changes +/- $500k formally presented; and incremental capital expenditure changes on budget items totaling <$500k to the Investment Committee for approval

- Recommendation of annual Business Plan as part of the annual budget planning cycle to Senior Management for approval

- Economic Development activities/investment will be considered by the RAC

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 14, 2014

Case No. 2014-00371

Question No. 12

Responding Witness: Kent W. Blake / Paul W. Thompson

Q-12. Provide the utility's long-term construction planning program.

A-12. There are six primary areas of long-term construction planning:
1. Generation Planning
2. Environmental Planning
3. Power Production Planning
4. Electric Transmission Planning
5. Electric Distribution Planning
6. Information Technology

1. The Companies' integrated resource planning process consists of the following activities: 1) assessment of demand-side options, 2) development of a robust forecast of system energy requirements and peak demands, 3) determination of a target reserve margin criterion, 4) adequacy assessment of existing generating units and purchase power agreements, and 5) assessment of supply-side options. The impact of the Companies' demand-side management programs are reflected in the forecast of energy requirements and peak demands. Then, the Companies' resource assessment combines key elements of the remaining activities into a plan for meeting future energy requirements at the lowest reasonable cost.

   The Companies continually evaluate their resource needs. The Integrated Resource Plan ("IRP") represents a snapshot of this ongoing resource planning process using current business assumptions and assessment of risks. Because the planning process is constantly evolving, the Companies' least-cost expansion plan may be revised as conditions change and as new information becomes available. Even though the IRP represents the Companies' analysis of the best options to meet customer needs at this given point in time, this plan is reviewed, re-evaluated, and assessed against other market available alternatives prior to commitment and implementation.

2. Environmental planning is based on known and expected future environmental requirements. Each year in the Business Planning Process these requirements are updated in terms of assumptions, and the Business Plans for Power Generation and Project Engineering include the most current estimates of the timing of future

requirements and the capital and O&M spend associated with those requirements. To the extent the environmental regulations impact future generation, that planning is also included in the IRP discussed in the preceding paragraph.

3. Power Production planning, apart from what is already covered in Generation planning and Environmental planning, covers the long-term needs of current and future generating facilities. A 10-year plan for replacing key components in each power station is updated each year as part of the Business Planning process. This includes replacing key components of the boiler circuitry within each unit, adding equipment that reduces future risk, such as a spare generator step-up transformer or spare stator bars, and building in future maintenance on units that are not yet in service, such as the major inspection cycle for Cane Run 7.

4. Transmission develops its long-term construction plan with information from various sources. That construction is mandated under the LG&E/KU Open Access Transmission Tariff ("OATT"). The Transmission Expansion Plan ("TEP"), Generator Interconnection Request ("GI"), and Transmission Service Request ("TSR") processes in the OATT may result in construction projects. In addition, the company evaluates its existing assets and targets certain replacement and/or enhancements that may require construction.

   Under the OATT, the Companies are required to perform a TEP utilizing their Transmission Planning Guidelines which accounts for all confirmed firm purchases, sales, and resource capabilities. Also, per the Companies' OATT, transmission customers are required to request applicable generator interconnection service and/or transmission service. As a result of any study for firm service, facilities to accommodate that firm request (if any) would be constructed upon confirmation and execution of a service agreement under the OATT. The TEP, GI, and TSR studies are approved by the Company's Independent Transmission Organization ("ITO"). Specifically, the ITO ensures the Companies follow their Transmission Planning Guidelines and associated criteria when performing the required studies. TranServ International is the current ITO under contract to perform this work.

5. For the Electric Distribution planning process, each year LG&E and KU substation and circuit loads (where available) are gathered and analyzed by Distribution System Planning and Analysis. Ten years of historical data on peak summer and winter loads are used to forecast distribution substation loading for a ten year period. This analysis becomes the basis for planning for system wide capacity additions. Using actual data on current loads, forecasted load growth, and known new load additions, each substation with loads exceeding 90 percent of the substation transformer's capacity during the next ten years is analyzed to determine the need and timing for capacity additions. Other capacity additions are driven by the need to serve large new loads such as a new industrial customer or an existing industrial customer planning a significant expansion. The impacts

of extreme loading events, such as the Polar Vortex event of 2014 are also analyzed and can drive substation and circuit additions or enhancements. Substation and circuit additions are also evaluated and planned where there is significant value in providing contingency capacity and improved reliability in high risk areas.

Substations and circuit additions or improvements for load are planned for completion in the year when a substation or circuit is expected to exceed its allowable summer or winter rating. New distribution circuits or distribution circuit improvements such as increasing the size of a circuit's conductor are also considered to allow load transfers between substations to relieve substation or circuit loading and/or to improve power quality, reliability and/or contingency in an area.

6. For Information Technology, a Strategic Network Design study is conducted approximately every 6 years. As part of this study, the condition of the current Kentucky State-wide Network ("KSTN") networks for data transport is assessed to determine the remaining useful life of them, while also assessing potential new technologies for the KSTN network and the practicality and desirability of implementing them. Capacity analysis is performed for existing and new fiber-based transport networks to determine current and/or projected traffic levels requirements. Based on this information, multiple projects are proposed as part of the business plan to ensure that we continue to provide a reliable network that meets the needs of the business.

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 14, 2014

Case No. 2014-00371

Question No. 13

Responding Witness: Kent W. Blake / Paul W. Thompson

Q-13. Concerning the utility's construction projects:

a. For each project started during the last 10 calendar years, provide the information requested in the format contained in Schedule 13a. For each project, include the amount of any cost variance and delay encountered, and explain in detail the reasons for such variances and delays.

b. Using the data included in Schedule 13a, calculate the annual "Slippage Factor" associated with those construction projects. The Slippage Factor should be calculated as shown in Schedule 13b.

c. In determining the capital additions reflected in the base period and forecasted test period explain whether the utility recognized a Slippage Factor.

A-13. a. See attached. The Company has provided the requested data for both Mechanism Capital Construction Projects and Non-Mechanism Capital Construction Projects. Due to the voluminous number of projects over a 10-year period (over 22,000 individual projects), explanations are provided on variances between actual and budget of $300,000 or greater in each year. The $300,000 variance was selected using the threshold of projects needing a full investment proposal. In May 2014, the threshold for full investment proposal was raised to $500,000. See the response to Question No. 11 for the Capital and Investment Review Policy which describes the purpose of the Full Investment Proposal.

b. See attached for the requested calculations of the Slippage Factor. The Company recommends the weighted average as opposed to the simple average be used in the requested calculation to reflect the relationship of the size of the budget and associated variance.

c. No. Kentucky Utilities Company did not recognize a Slippage Factor for capital additions in either the base period or the forecasted test period. The requested calculation of the Slippage Factor on capital projects that are recovered in base rates is 97.803% and demonstrates the reasonableness of

Company's accuracy in predicting the cost of its utility plant additions and when new plant will be placed into service. Given the reasonable accuracy demonstrated, the need to apply a Slippage Factor does not exist and the Commission should decline to do so.

Should the Commission apply a Slippage Factor, mechanism capital slippage is irrelevant for ratemaking based on a future test period. The cost of base rate capital projects is recovered through forecasted amounts in future test period rate cases. In contrast, the cost of mechanism capital projects (e.g., the Company's Environmental Cost Recovery mechanism) is recovered based on actual amounts spent. Because the type of costs (estimated versus actual) between mechanism and base rates are different for ratemaking purposes, the slippage calculation of mechanism capital is not relevant to the analysis of the slippage of base rate capital. If the Commission considers a Slippage Factor, attention should be focused on base rate capital slippage.

Additionally, the Slippage Factor for the mechanism capital (i.e., 86.408% for KU) is significantly different than base rate capital Slippage Factor because the mechanism projects are typically larger and lengthier-in-time projects that are subject to delays caused by environmental permitting, ongoing, frequent and contentious environmental regulation, and greater exposure to commodity and skilled labor availability variables. The capital projects to be included in base rates, with the exception of new base load generation, are typically smaller in size and duration and are not subject to same exposure by such variables.

Finally, including mechanism projects in the calculation of a combined Slippage Factor (resulting in 92.109% for KU) creates a distortion in analyzing the Company's accuracy in predicting the cost of its utility plant additions and when new plant will be placed into service for base rates. This is especially so given the relative size of the amount of mechanism capital compared to the base rate capital. For the forecasted test period, KU will recover 65% of its projected capital spend through base rates.

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
8150	REPAIR 69/23KV 20MVA XFMR	21.48		(21.48)		0.00%	21.48	-	(21.48)			Sep-04	Oct-06		2004
13080	O&M-013080	(0.00)		0.00		0.00%	(0.00)	-	0.00			Feb-04	Mar-04		2004
20361	GEO TRANSFER COMM EQUIP	1,019.29		(1,019.29)		0.00%	1,019.29	-	(1,019.29)			Sep-04	Sep-05		2004
22537	KENTON 708 & 718 BKR CHG	937.03		(937.03)		0.00%	937.03	-	(937.03)			Sep-04	Oct-06		2004
25195	LEX-PARIS 69 KV HWY 25	637.31		(637.31)		0.00%	637.31	-	(637.31)			Jul-04	Aug-04		2004
25377	W.CLIFF 138-69 XFMR. # 2	23,326.00		(23,326.00)		0.02%	23,326.00	-	(23,326.00)			Sep-04	Sep-04		2004
25743	BLD SPENCER ADDITION	5,738.59		(5,738.59)		0.00%	5,738.59	-	(5,738.59)			Jan-04	Jan-04		2004
25749	GH CHEM CLEAN 99	(15,182.91)		15,182.91		-0.01%	(15,182.91)	-	15,182.91			Aug-04	Aug-04		2004
73182	RIC I75 52 RELOCATE	(1,820.33)		1,820.33		0.00%	(1,820.33)	-	1,820.33			Mar-04	Mar-04		2004
84115	LEX JUDICIAL CENTER UG	36.60		(36.60)		0.00%	36.60	-	(36.60)			Mar-04	Mar-04		2004
88156	PARIS HWY RELO PHASE III	37,302.63		(37,302.63)		0.03%	37,302.63	-	(37,302.63)			Sep-04	Mar-06		2004
104694	POTCAMP 34/5KV RELOC	10,622.28		(10,622.28)		0.01%	10,622.28	-	(10,622.28)			Apr-04	Apr-04		2004
104698	Potcamp	(10,622.28)		10,622.28		-0.01%	(10,622.28)	-	10,622.28			Apr-04	Apr-04		2004
105274	MAYSREVITE_PH1	(158,236.00)		158,236.00		-0.12%	(158,236.00)	-	158,236.00			Jan-04	Jan-04		2004
106308	Lncstr-Stfrd 69kv Hwy 52 Reloc	1,603.60		(1,603.60)		0.00%	1,603.60	-	(1,603.60)			Jan-04	Jan-04		2004
106311	Lanc-Pburg 69 KV Hwy 52 relo	(1,576.07)		1,576.07		0.00%	(1,576.07)	-	1,576.07			Jan-04	May-04		2004
106939	PMD HWY 421 RELOC	(2,294.37)		2,294.37		0.00%	(2,294.37)	-	2,294.37			Mar-04	Sep-05		2004
107011	Property Tax System	102.59		(102.59)		0.00%	102.59	-	(102.59)			Mar-04	Sep-05		2004
107993	GR3/4 Dry Ash Panel Upgrade	30.00		(30.00)		0.00%	30.00	-	(30.00)			Dec-04	Dec-04		2004
108418	LOND-PITTS 69KV RELOC.	47,350.19		(47,350.19)		0.03%	47,350.19	-	(47,350.19)			Jan-04	May-04		2004
108706	VP Capital		282,999.98	282,999.98	100%	0.00%	-	282,999.98	282,999.98	Jul-04	Dec-04				2004
109252	HARLAN-POCKET 34KV 421 HWY REL	(10,185.97)		10,185.97		-0.01%	(10,185.97)	-	10,185.97			May-04	Jul-04		2004
109427	One Quality Const Remodel	6,466.19		(6,466.19)		0.00%	6,466.19	-	(6,466.19)			Aug-04	Aug-04		2004
109433	Lebanon - Lebanon Ind. 69kv	(7,820.37)		7,820.37		-0.01%	(7,820.37)	-	7,820.37			Feb-04	Feb-04		2004
109443	LK7 RETIREMENT 01-05	70,883.11		(70,883.11)		0.05%	70,883.11	-	(70,883.11)			Jul-04	Aug-06		2004
109493	PARKERS MILL ROAD WIDENING	196,254.53		(196,254.53)		0.14%	196,254.53	-	(196,254.53)			Jan-04	May-04		2004
109543	Rose Trace	129.45		(129.45)		0.00%	129.45	-	(129.45)			Mar-04	Mar-04		2004
110057	HLN US421 REL ITEM 11-264.30	4,746.51		(4,746.51)		0.00%	4,746.51	-	(4,746.51)			Mar-04	Mar-04		2004
111140	Barcoding	-		-		0.00%	-	-	-			Jul-04	Oct-05		2004
111289	KGN-Gen Engr Cap-D	9,153.83		(9,153.83)		0.01%	9,153.83	-	(9,153.83)			Mar-04	Nov-04		2004
111352	KDI-Electric Engr-Capital	358,501.00		(358,501.00)		0.26%	358,501.00	-	(358,501.00)			Jan-04	Dec-04	To move Servco labor to specific construction projects.	2004
111376	KGN-NOxGenConstr-Capital-D	801,227.15		(801,227.15)		0.59%	801,227.15	-	(801,227.15)			Jan-04	Dec-04	To move Servco labor to specific construction projects.	2004
111425	Pineville-Storm Restoration	581.37		(581.37)		0.00%	581.37	-	(581.37)			Jul-04	Aug-08		2004
111426	London-Storm Restoration	23,346.47		(23,346.47)		0.02%	23,346.47	-	(23,346.47)			Apr-04	Dec-08		2004
111427	Earlington-Storm Restoration	8,009.23		(8,009.23)		0.01%	8,009.23	-	(8,009.23)			Feb-04	Nov-08		2004
111429	Danville-Storm Restoration	4,898.89		(4,898.89)		0.00%	4,898.89	-	(4,898.89)			Jul-04	Oct-08		2004
111430	Etown-Storm Restoration	9,260.13		(9,260.13)		0.01%	9,260.13	-	(9,260.13)			Jun-04	Jan-09		2004
111431	Shelbyville-Storm Restoration	22,687.20		(22,687.20)		0.02%	22,687.20	-	(22,687.20)			Mar-04	Dec-08		2004
111432	Maysville-Storm Restoration	12,430.76		(12,430.76)		0.01%	12,430.76	-	(12,430.76)			Mar-04	Jan-09		2004
111433	Lexington-Storm Restoration	10,546.83		(10,546.83)		0.01%	10,546.83	-	(10,546.83)			May-04	Dec-08		2004
111434	Richmond-Storm Restoration	6,745.69		(6,745.69)		0.00%	6,745.69	-	(6,745.69)			Apr-04	Jan-09		2004
111437	KTM-Transm Plng and Sub Cap	201,332.17		(201,332.17)		0.15%	201,332.17	-	(201,332.17)			Jan-04	Dec-04		2004
111438	KTM-Transmission Line	838,464.34		(838,464.34)		0.62%	838,464.34	-	(838,464.34)			Jan-04	Dec-04	To move Servco labor to specific construction projects.	2004
111446	KT Misc Capital Expenditures	58,269.04	2,630,828.53	2,572,559.49	98%	0.04%	58,269.04	2,630,828.53	2,572,559.49	Jan-04	Dec-08	Feb-04	Nov-09	Budget was developed at a higher level to encompass multiple projects and reallocated to individual projects. This project funded 117579 as well as numerous small projects.	2004
111484	SMT ST LTS OAK HILL TO BOURBON	8,179.78		(8,179.78)		0.01%	8,179.78	-	(8,179.78)			Jan-04	Jan-04		2004
111515	IT Cap 2001 from Servco KU	64,911.51		(64,911.51)		0.05%	64,911.51	-	(64,911.51)			Aug-04	Dec-04		2004
111590	KUTL Interco RC JE CR Offset	(12,556.34)		12,556.34		-0.01%	(12,556.34)	-	12,556.34			Jan-04	Jan-04		2004
111599	REYNOLDS AT TARGET RELOCATION	6,101.80		(6,101.80)		0.00%	6,101.80	-	(6,101.80)			Aug-04	Jun-05		2004
111624	KRB-RETAIL CAPITAL	7,976.20		(7,976.20)		0.01%	7,976.20	-	(7,976.20)			Jan-04	Mar-04		2004
111658	CT7 VANE REPL 01	(136,400.00)		136,400.00		-0.10%	(136,400.00)	-	136,400.00			Jan-04	Jan-04		2004
111802	LCSB FIBER OPTICS RELOC.	(41,930.38)		41,930.38		-0.03%	(41,930.38)	-	41,930.38			Jan-04	Jan-04		2004
111876	Instl auto LTC Filtering Sys	5,449.12		(5,449.12)		0.00%	5,449.12	-	(5,449.12)			Sep-04	Sep-04		2004
111890	Rocky Br-Pocket 69KV Hwy Reloc	(19,933.56)		19,933.56		-0.01%	(19,933.56)	-	19,933.56			Jan-04	Nov-07		2004
111897	LEX STR LT RECEPTACLES-PH 1&2	(62,742.00)		62,742.00		-0.05%	(62,742.00)	-	62,742.00			Jan-04	Jan-04		2004
112275	Nortonville Sys EnhancementS	916.62		(916.62)		0.00%	916.62	-	(916.62)			Feb-04	Feb-04		2004
112363	RICHMOND RD HIGHWAY RELOCATION	(8,186.44)		8,186.44		-0.01%	(8,186.44)	-	8,186.44			Mar-04	Oct-09		2004
112529	KY HWY 11 PHASE III RELOCATION	225.48		(225.48)		0.00%	225.48	-	(225.48)			Jan-04	Jan-04		2004
112555	WIN: WINCHESTER BYPASS	3,254.91		(3,254.91)		0.00%	3,254.91	-	(3,254.91)			Jan-04	Aug-08		2004
112631	LEX-PAR 69KV HWY RELC PHASE 4	(284.65)		284.65		0.00%	(284.65)	-	284.65			Jan-04	Nov-07		2004
112650	BR1/2 WATER INDUCT PROT 01	(241.54)		241.54		0.00%	(241.54)	-	241.54			Jan-04	Jan-04		2004
112655	KU GEMINI	35,741.90		(35,741.90)		0.03%	35,741.90	-	(35,741.90)			Jan-04	May-05		2004
112656	CLK CO-SPEN 69KV HWY RELC	(1,316.08)		1,316.08		0.00%	(1,316.08)	-	1,316.08			Mar-04	Apr-04		2004
112657	CLK CO-FAWKES 138KV RELC	170.23		(170.23)		0.00%	170.23	-	(170.23)			Jan-04	May-04		2004
112742	Relocate Fence Lake Reba Sub	4,348.04		(4,348.04)		0.00%	4,348.04	-	(4,348.04)			Jul-04	Nov-07		2004
112747	KU-Plt Satellite Communication	8,505.75		(8,505.75)		0.01%	8,505.75	-	(8,505.75)			Nov-04	Nov-04		2004
112786	Brown to Fawkes 138 KV PII	537.24		(537.24)		0.00%	537.24	-	(537.24)			Feb-04	Feb-04		2004
112789	HWY 52 RELOCATION RICHMOND	(14,029.81)		14,029.81		-0.01%	(14,029.81)	-	14,029.81			Jan-04	Oct-09		2004
112950	Sanders Three phase	(200,643.23)		200,643.23		-0.15%	(200,643.23)	-	200,643.23			Jan-04	Sep-09		2004
112961	LaGrange Penal - C.field 69 kV	(7,593.88)		7,593.88		-0.01%	(7,593.88)	-	7,593.88			Jan-04	Jan-04		2004
112967	Frankfort E. Capacitor Bank	(205.18)		205.18		0.00%	(205.18)	-	205.18			Jan-04	Jan-04		2004
112972	BR3 DATA ACQ UPGRADE 02	(10,292.85)		10,292.85		-0.01%	(10,292.85)	-	10,292.85			Jan-04	Jan-04		2004
112973	BR2 TURBINE CONTROLS 02	(11,434.56)		11,434.56		-0.01%	(11,434.56)	-	11,434.56			Jan-04	Feb-04		2004
112985	BR LAB SPECTROPHOTOMETER 02	372.27		(372.27)		0.00%	372.27	-	(372.27)			Feb-04	Feb-04		2004

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
113000	BR PLANNING COPIER 02	10,853.88		(10,853.88)		0.01%	10,853.88	-	(10,853.88)			Mar-04	Mar-04		2004
113001	BR TURBINE OIL FIRE PROT 02	19.04		(19.04)		0.00%	19.04	-	(19.04)			Jan-04	Jan-04		2004
113010	GR DEM. CTRL PANEL UPGRADE	(2,361.83)		2,361.83		0.00%	(2,361.83)	-	2,361.83			Aug-04	Aug-04		2004
113050	CAPITAL-060	35.35		(35.35)		0.00%	35.35	-	(35.35)			Mar-04	Aug-06		2004
113057	LON CHARTER MK RDY LAUREL CO	(143,498.00)		143,498.00		-0.11%	(143,498.00)	-	143,498.00			Jan-04	Jan-04		2004
113065	PennVA 161 KV Reloc Phase II	18,078.45		(18,078.45)		0.01%	18,078.45	-	(18,078.45)			Jan-04	Mar-04		2004
113099	KY HWY 19 RELOCATION	11,162.64		(11,162.64)		0.01%	11,162.64	-	(11,162.64)			Mar-04	Aug-08		2004
113121	014940-Misc Dist Subs	169.50		(169.50)		0.00%	169.50	-	(169.50)			Jan-04	Nov-05		2004
113202	Adams Transformer Addition	105,570.88		(105,570.88)		0.08%	105,570.88	-	(105,570.88)			Jan-04	Nov-04		2004
113207	Install Auto LTC Filters 2002	(5,378.94)		5,378.94		0.00%	(5,378.94)	-	5,378.94			Sep-04	Sep-04		2004
113208	Upgrade Mt Sterling Area Subs	35,331.88		(35,331.88)		0.03%	35,331.88	-	(35,331.88)			Jan-04	Jul-04		2004
113254	Rp Sub Batteries Danville 2002	146.51		(146.51)		0.00%	146.51	-	(146.51)			Mar-04	Mar-04		2004
113305	KU DIST LINE TRANSFORMERS	6,076,824.86	4,911,819.84	(1,165,005.02)	-24%	4.47%	6,076,824.86	4,911,819.84	(1,165,005.02)	Jan-04	Dec-09	Jan-04	Dec-09	Total variance ($1.2M) for both lines on project 113305. Variance due to Cost increases due to rise in petroleum and metals combined with high usage of distribution pole and padmount transformers resulted in a negative variance. New subdivisions and replacements during the summer storms are the primary drivers. Purchases have maintained inventory levels within normal ranges.	2004
113351	GH3 EXCITER RETAIN RING REPL	(61,443.84)		61,443.84		-0.05%	(61,443.84)	-	61,443.84			Jul-04	Jul-04		2004
113386	INST BIG RIVERS 69KV TAP	(6,690.35)		6,690.35		0.00%	(6,690.35)	-	6,690.35			Jan-04	Nov-04		2004
113405	Inventory Barcoding	642.35		(642.35)		0.00%	642.35	-	(642.35)			Jul-04	Jul-04		2004
113493	Storm Damage III		498,979.20	498,979.20	100%	0.00%	-	498,979.20	498,979.20	Jan-04	Dec-06			Budget is developed at a high level for weather events and reallocated to individual projects as major and minor weather events as they occur. In total, the full year variance on storms this year is $215K over budget.	2004
113495	RICHMOND PARAMETERS	(8,106.64)		8,106.64		-0.01%	(8,106.64)	-	8,106.64			Jun-04	Jun-04		2004
113502	KGN-Maximo Upgrade	176,864.92	164,246.46	(12,618.46)	-8%	0.13%	176,864.92	164,246.46	(12,618.46)	Jan-04	Dec-04	Jan-04	Dec-04		2004
113503	KGN-Safety Tagging System	126,148.43	375,000.00	248,851.57	66%	0.09%	126,148.43	375,000.00	248,851.57	Jan-04	Dec-04	Jun-04	Dec-04		2004
113510	KCS - Oracle 11i Upgrade	1,450,731.39		(1,450,731.39)		1.07%	1,450,731.39	-	(1,450,731.39)			Apr-04	Dec-04	Budget was recorded on project 117145, but actuals were recorded on this project.	2004
113530	KRB-PURCHASE PC,S	20,497.41	49,999.92	29,502.51	59%	0.02%	20,497.41	49,999.92	29,502.51	Jan-04	Dec-04	Jun-04	Dec-04		2004
113563	Recond Winc-Pkseal 69kv	339.76		(339.76)		0.00%	339.76	-	(339.76)			Jan-04	Jan-04		2004
113588	KCS-Replace LTM Backend/VOLTS	76.05		(76.05)		0.00%	76.05	-	(76.05)			Jan-04	Jan-04		2004
113589	KCS-Cash Mgmt Oracle Integ	1,706.80		(1,706.80)		0.00%	1,706.80	-	(1,706.80)			Jan-04	Dec-04		2004
113727	CT Construction TC5 - Cap	(977,054.82)		977,054.82		-0.72%	(977,054.82)	-	977,054.82			Jan-04	May-04	Trimble County Combustion Turbines placed in service in 2004 at lower than anticipated budget.	2004
113728	KGN-CT Construction TC - Cap	(910,464.51)		910,464.51		-0.67%	(910,464.51)	-	910,464.51			Jan-04	Dec-04	To move Servco labor to specific construction projects.	2004
113730	CT Construction TC6 - Cap	349.16		(349.16)		0.00%	349.16	-	(349.16)			Jan-04	Apr-04		2004
113735	CT Construction TC Pipeline KU	98,411.08		(98,411.08)		0.07%	98,411.08	-	(98,411.08)	Dec-05	Dec-05	Feb-04	Nov-05		2004
113815	PARIS PIKE PHASE 4	4,261.35		(4,261.35)		0.00%	4,261.35	-	(4,261.35)			Feb-04	Aug-08		2004
113834	KCD- HR SERV HEADQUARTERS2-D	5,102.88	9,052.68	3,949.80	44%	0.00%	5,102.88	9,052.68	3,949.80	Jan-04	Mar-04	Jan-04	Mar-04		2004
113843	Tyr 3 GSU Repl	(386.82)		386.82		0.00%	(386.82)	-	386.82			Jan-04	Jan-04		2004
113844	E32 HWY PROJECT	4,207.81		(4,207.81)		0.00%	4,207.81	-	(4,207.81)	Jan-05	Dec-05	Jan-04	Jan-08		2004
113995	RELOC PRIN-SO PAD 69KV DC	1,164.23		(1,164.23)		0.00%	1,164.23	-	(1,164.23)			Jan-04	Jun-04		2004
113998	GR No. 1 Service Water Pump	(1,864.42)		1,864.42		0.00%	(1,864.42)	-	1,864.42			Jun-04	Jun-04		2004
114021	PIN RED BIRD MISSION	(53,935.60)		53,935.60		-0.04%	(53,935.60)	-	53,935.60			Jan-04	Aug-04		2004
114075	FOSTER OH-UG RCST PHASE II	(20,278.00)		20,278.00		-0.01%	(20,278.00)	-	20,278.00			Jan-04	Jan-04		2004
114077	DOWNTOWN STR LTS PHASE 6	36,258.00		(36,258.00)		0.03%	36,258.00	-	(36,258.00)			Jan-04	Sep-06		2004
114108	KU Franchise	294.87		(294.87)		0.00%	294.87	-	(294.87)			Aug-04	Oct-07		2004
114280	Miller-Murphys 69 KV P2's	135,049.68		(135,049.68)		0.10%	135,049.68	-	(135,049.68)			Jul-04	Oct-05		2004
114315	In Temp Trans Lemons Mill	1,484.96		(1,484.96)		0.00%	1,484.96	-	(1,484.96)			Jan-04	Feb-04		2004
114366	2002 P2 Wvaco 69KV Tap	85.41		(85.41)		0.00%	85.41	-	(85.41)			Mar-04	Mar-04		2004
114370	NEW MARKET SUB PH1,U1	1,568.16		(1,568.16)		0.00%	1,568.16	-	(1,568.16)			Mar-04	Mar-04		2004
114397	CAMARGO II DIST SUB	368,235.33		(368,235.33)		0.27%	368,235.33	-	(368,235.33)			Jan-04	Jun-04	Completion of project started in 2002. Original AIP was signed in 2002 for $147K and later revised in 2003 for $859K. This project was part of a larger job for substations. Scope of work changed between original aip and when work was done resulting in the revised aip. Charges in 2003 were $491K resulting in a total project of $859K.	2004
114419	DOWNTOWN LEX ST LT REC PHASE 4	(5,702.00)		5,702.00		0.00%	(5,702.00)	-	5,702.00			Jan-04	Jan-04		2004
114427	BR SYNC CHECK RELAYS 03	(553.04)		553.04		0.00%	(553.04)	-	553.04			Nov-04	Nov-04		2004
114429	BR1 ELECTRIC CON DRIVES 03	(637.15)	54,000.00	54,637.15	101%	0.00%	(637.15)	54,000.00	54,637.15	Aug-04	Dec-04	Jan-04	Sep-04		2004
114430	BR1 PRIMARY SH REPL 03	(75,942.07)		75,942.07		-0.06%	(75,942.07)	-	75,942.07			Jan-04	Dec-04		2004
114432	BR COMPUTER EQUIPMENT 03	473.47		(473.47)		0.00%	473.47	-	(473.47)			Jan-04	Jan-04		2004
114434	BR TRUCK SCALE AUTO 03	363.02		(363.02)		0.00%	363.02	-	(363.02)			Jan-04	Feb-04		2004
114470	BR1 CONTROLS UPGRADE 03	61,572.47		(61,572.47)		0.05%	61,572.47	-	(61,572.47)			Jan-04	May-04		2004
114541	BR CONTROL AIR SYS UPGR 03	950.12		(950.12)		0.00%	950.12	-	(950.12)			Jan-04	Jan-04		2004
114543	BR WEST COAL FDR REPL 03	(6,717.23)		6,717.23		0.00%	(6,717.23)	-	6,717.23			Jan-04	Nov-04		2004
114544	BR1 SO3 PUMP UPGR 03	313.20		(313.20)		0.00%	313.20	-	(313.20)			Jan-04	Jan-04		2004
114613	HAMBURG TOWNHOMES	2,531.87		(2,531.87)		0.00%	2,531.87	-	(2,531.87)			Apr-04	Dec-07		2004
114621	GR4 Generator Stator Rewind	2,202.98		(2,202.98)		0.00%	2,202.98	-	(2,202.98)			Jan-04	May-04		2004
114689	STORM 07-29-02	1.28		(1.28)		0.00%	1.28	-	(1.28)			Aug-04	Dec-06		2004
114691	KRB-TOE	161,079.93	125,010.24	(36,069.69)	-29%	0.12%	161,079.93	125,010.24	(36,069.69)	Jan-04	Dec-04	Jan-04	Dec-04		2004
114692	LRB-T O E	(7,176.00)		7,176.00		-0.01%	(7,176.00)	-	7,176.00			Jan-04	Jan-04		2004
114698	KU-SL Laboratory Balances 03	(415.20)		415.20		0.00%	(415.20)	-	415.20			Jan-04	Jan-04		2004
114699	KU-SL SO2,NOx Monitor Repl		99,999.61	99,999.61	100%	0.00%	-	99,999.61	99,999.61	Jan-04	Jan-04				2004
114703	KU-SL Carl Fischer Titrator	5,894.07		(5,894.07)		0.00%	5,894.07	-	(5,894.07)			Jan-04	Jan-04		2004

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Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
114726	GR U4 Condenser Retube	(28,041.61)		28,041.61		-0.02%	(28,041.61)	-	28,041.61			Aug-04	Aug-04		2004
114753	GH MOORING CELL REBUILD 03	(16,139.92)		16,139.92		-0.01%	(16,139.92)	-	16,139.92			Aug-04	Aug-04		2004
114756	GH1 CT CELL REBUILD 03	(317.55)		317.55		0.00%	(317.55)	-	317.55			Jan-04	Jan-04		2004
114757	GH1 REPL COAL PIPE W/CERAM 03	56.95		(56.95)		0.00%	56.95	-	(56.95)			Jan-04	Apr-05		2004
114758	GH2 CT CELL REBUILD 03	375.97		(375.97)		0.00%	375.97	-	(375.97)			Jan-04	Jan-04		2004
114759	GH3 CT CELL REBUILD 03	179.86		(179.86)		0.00%	179.86	-	(179.86)			Jan-04	Jan-04		2004
114760	GH4 BOILER TUBE REPL 03	(92,004.90)		92,004.90		-0.07%	(92,004.90)	-	92,004.90			Aug-04	Aug-04		2004
114792	GH 1&2 BROMINATOR REPL 03	2,039.44		(2,039.44)		0.00%	2,039.44	-	(2,039.44)			Mar-04	Mar-04		2004
114793	GH RECLAIMER ELECT RM REPL 03	(1,384.71)		1,384.71		0.00%	(1,384.71)	-	1,384.71			Aug-04	Aug-04		2004
114794	GH D BELT CONTROL UPGRADE 03	1,419.01		(1,419.01)		0.00%	1,419.01	-	(1,419.01)			Jan-04	Aug-04		2004
114795	GH1 VIBRATION MONITORING 03	(2,019.97)		2,019.97		0.00%	(2,019.97)	-	2,019.97			Jun-04	Jun-04		2004
114796	GH1 TURBINE PWR SUP REPL 03	(1,256.74)		1,256.74		0.00%	(1,256.74)	-	1,256.74			Jun-04	Jun-04		2004
114798	GH2 SH & RH BLOCK VALVE 03	47,052.74		(47,052.74)		0.03%	47,052.74	-	(47,052.74)			Jan-04	Jun-04		2004
114799	GH3 BOILER REFRACT REMVL 03	(207,001.81)		207,001.81		-0.15%	(207,001.81)	-	207,001.81			Aug-04	Aug-04		2004
114801	GH3 DIGIT VOLTAGE REG CTRL 03	(14,427.90)		14,427.90		-0.01%	(14,427.90)	-	14,427.90			Jan-04	Aug-04		2004
114805	GH 3&4 BROMINATOR REPL 03	(557.00)		557.00		0.00%	(557.00)	-	557.00			Aug-04	Aug-04		2004
114806	GH 3&4 SAC CONTROLS REPL 03	(1,067.77)		1,067.77		0.00%	(1,067.77)	-	1,067.77			Feb-04	Aug-04		2004
114808	CALL RECORDING SYSTEM	(3,388.46)		3,388.46		0.00%	(3,388.46)	-	3,388.46			Jan-04	Feb-04		2004
114828	New Univ of KY Sub 2003	230,654.00	424,822.84	194,168.84	46%	0.17%	230,654.00	424,822.84	194,168.84	Jan-04	Jan-06	Jan-04	May-05		2004
114831	SCM Cent Misc Sub Repairs	28,957.56		(28,957.56)		0.02%	28,957.56	-	(28,957.56)			Jan-04	Oct-05		2004
114832	SCM Pine Misc Dist Sub Repairs	(655.49)		655.49		0.00%	(655.49)	-	655.49			Jun-04	Nov-04		2004
114839	Worthville Circuit #77	10,159.16		(10,159.16)		0.01%	10,159.16	-	(10,159.16)			Jan-04	Mar-04		2004
114840	Shelbyville Ind. Feed	28,022.74		(28,022.74)		0.02%	28,022.74	-	(28,022.74)			Jan-04	Jul-04		2004
114842	Ballardsville Circuit Upgrade	645.59		(645.59)		0.00%	645.59	-	(645.59)			Apr-04	Oct-07		2004
114857	Rp KU Sub Transformers 2003	(897,633.34)		897,633.34		-0.66%	(897,633.34)	-	897,633.34			Jan-04	Nov-04	Project variance due to difference in estimated accruals in 2003 for substation transformers and actual invoice cost in 2004.	2004
114880	REPLACE BATTERIES ONE QUALITY	(506.80)		506.80		0.00%	(506.80)	-	506.80			Aug-04	Aug-04		2004
114889	KGN-Barcoding	82,053.92	250,000.00	167,946.08	67%	0.06%	82,053.92	250,000.00	167,946.08	Jan-04	Dec-04	Jun-04	Dec-04		2004
114890	KGN-Drawing Mgmt System	107,189.29	100,007.55	(7,181.74)	-7%	0.08%	107,189.29	100,007.55	(7,181.74)	Jan-04	Dec-04	Sep-04	Mar-05		2004
115012	Scott Co. 138-69kV, 93 MVA	79,011.07		(79,011.07)		0.06%	79,011.07	-	(79,011.07)			Jan-04	Oct-06		2004
115043	AMR_KU_2003	3,410.70		(3,410.70)		0.00%	3,410.70	-	(3,410.70)			Jan-04	Apr-04		2004
115051	BLDG - CAP	2,665.88		(2,665.88)		0.00%	2,665.88	-	(2,665.88)			Feb-04	Feb-06		2004
115057	PINEVILE BLDG PROJECT	159.42		(159.42)		0.00%	159.42	-	(159.42)			Jun-04	Jun-04		2004
115105	Highway 52 relocation	174,331.81	11,385.45	(162,946.36)	-1431%	0.13%	174,331.81	11,385.45	(162,946.36)	Jan-04	Dec-04	Jan-04	Nov-07		2004
115118	KCD-Sour Support CAP-BARCODE		147,003.70	147,003.70	100%	0.00%	-	147,003.70	147,003.70	Mar-04	Dec-04				2004
115119	KCD-Sour Sup CAP-INTERNET PROC		63,003.80	63,003.80	100%	0.00%	-	63,003.80	63,003.80	Mar-04	Dec-04				2004
115121	KCD-Sour Supp CAP-eSOURCE		74,002.00	74,002.00	100%	0.00%	-	74,002.00	74,002.00	Mar-04	Dec-04				2004
115122	KCD-Sour Supp CAP-CONTRACT MAN	(23,055.00)	42,002.00	65,057.00	155%	-0.02%	(23,055.00)	42,002.00	65,057.00	Mar-04	Dec-04	Jun-04	Oct-07		2004
115123	KCD-Sour Support CAP-OTHER	7,703.82	42,000.34	34,296.52	82%	0.01%	7,703.82	42,000.34	34,296.52	Sep-04	Sep-04	May-04	Dec-04		2004
115125	INST SWI 69 ZION TAP PT	5,856.86		(5,856.86)		0.00%	5,856.86	-	(5,856.86)			Jan-04	May-04		2004
115129	KCD - Sour Support CAP-OPTIO	16,619.06	30,992.10	14,373.04	46%	0.01%	16,619.06	30,992.10	14,373.04	Mar-04	Dec-04	Apr-04	Nov-04		2004
115176	KCD-HR SERVHEADQ2-Auto Process	(204.24)		204.24		0.00%	(204.24)	-	204.24			Jan-04	Jan-04		2004
115177	KCD-HRSERV HEADQ2-PS Self Serv	68.81		(68.81)		0.00%	68.81	-	(68.81)			Jan-04	Feb-04		2004
115179	KRB-SMILE 2003	770.64		(770.64)		0.00%	770.64	-	(770.64)			Feb-04	Dec-04		2004
115187	KCD-HR SERV HEADQ2-WEB REPORT		14,483.13	14,483.13	100%	0.00%	-	14,483.13	14,483.13	Apr-04	Jun-04				2004
115206	PR13 Gas Comp Tie & Ctrl S/W	40,947.39		(40,947.39)		0.03%	40,947.39	-	(40,947.39)			Aug-04	Feb-05		2004
115213	INST MAT IN RUM-ISL 34.5	1,335.01		(1,335.01)		0.00%	1,335.01	-	(1,335.01)			Sep-04	Sep-04		2004
115220	WMB KY92W HWY CONSTRUCTION	1,192.81		(1,192.81)		0.00%	1,192.81	-	(1,192.81)			Mar-04	Mar-04		2004
115256	DOWNTOWN STR LT RECEP-PHASE 7	(5,893.00)		5,893.00		0.00%	(5,893.00)	-	5,893.00			Jan-04	Jan-04		2004
115257	DOWNTOWN STR LTS PHASE 7	(115,038.00)		115,038.00		-0.08%	(115,038.00)	-	115,038.00			Jan-04	Jan-04		2004
115329	RELOC KY HWY 70 PROJ	6,980.70		(6,980.70)		0.01%	6,980.70	-	(6,980.70)			Jan-04	Jun-04		2004
115331	Shelby City Tap 69kv	35,780.82		(35,780.82)		0.03%	35,780.82	-	(35,780.82)			Jun-04	Aug-05		2004
115350	161-69 kV, 90 MVA Transformer	7,283.57		(7,283.57)		0.01%	7,283.57	-	(7,283.57)			Jan-04	May-04		2004
115363	TY3 VOLTAGE REGULATOR 02	(687.48)		687.48		0.00%	(687.48)	-	687.48			Aug-04	Aug-04		2004
115400	Finchville - Middletown 69kv	276,763.46		(276,763.46)		0.20%	276,763.46	-	(276,763.46)			Feb-04	Jun-05		2004
115407	DOWNTOWN STR LTS-PHASE 8	(146,264.00)		146,264.00		-0.11%	(146,264.00)	-	146,264.00			Jan-04	Jan-04		2004
115408	DOWNTOWN STR LT RECEP PHASE 8	(3,529.93)		3,529.93		0.00%	(3,529.93)	-	3,529.93			Jan-04	Sep-04		2004
115426	Loudon Ave. Transformer Change	119,068.04		(119,068.04)		0.09%	119,068.04	-	(119,068.04)			Jan-04	Aug-04		2004
115435	Rodburn RTU Replacement	(1,085.48)		1,085.48		0.00%	(1,085.48)	-	1,085.48			Dec-04	Dec-04		2004
115449	Spencer Rd 138/69 Transf Addn.	71,808.21		(71,808.21)		0.05%	71,808.21	-	(71,808.21)			Jan-04	Jul-04		2004
115466	TC CT7 Construction KU	3,279,388.02	5,506,986.55	2,227,598.53	40%	2.41%	3,279,388.02	5,506,986.55	2,227,598.53	Jan-04	Dec-04	Jan-04	Apr-06	Trimble County Combustion Turbines placed in service in 2004 at lower than anticipated budget.	2004
115468	TC CT8 Construction KU	3,161,451.10	5,506,986.55	2,345,535.45	43%	2.33%	3,161,451.10	5,506,986.55	2,345,535.45	Jan-04	Dec-04	Jan-04	Apr-06	Trimble County Combustion Turbines placed in service in 2004 at lower than anticipated budget.	2004
115470	TC CT9 Construction KU	3,236,284.42	5,506,986.55	2,270,702.13	41%	2.38%	3,236,284.42	5,506,986.55	2,270,702.13	Jan-04	Dec-04	Jan-04	Apr-06	Trimble County Combustion Turbines placed in service in 2004 at lower than anticipated budget.	2004
115472	TC CT10 Construction KU	3,204,448.08	5,506,986.55	2,302,538.47	42%	2.36%	3,204,448.08	5,506,986.55	2,302,538.47	Jan-04	Dec-04	Jan-04	Apr-06	Trimble County Combustion Turbines placed in service in 2004 at lower than anticipated budget.	2004
115474	TC CT Substation KU	843,858.81	1,191,801.00	347,942.19	29%	0.62%	843,858.81	1,191,801.00	347,942.19	Jan-04	Dec-05	Jan-04	Aug-06	Trimble County Combustion Turbines placed in service in 2004 at lower than anticipated budget.	2004
115481	Dairyland Isolators	(1,089.80)		1,089.80		0.00%	(1,089.80)	-	1,089.80			Aug-04	Aug-04		2004
115504	Kenton,724 wave trap upgrade	(440.57)		440.57		0.00%	(440.57)	-	440.57			Jul-04	Jul-04		2004
115511	Imb - Dorch 161 kv Repl. Cond.	(63,593.11)		63,593.11		-0.05%	(63,593.11)	-	63,593.11			Oct-04	Oct-04		2004
115527	Spencer-Ewington 69kv Line	29,441.46		(29,441.46)		0.02%	29,441.46	-	(29,441.46)			Jan-04	Mar-04		2004
115581	Clk Co-Spencer-Rodburn 138kv	7,699.08		(7,699.08)		0.01%	7,699.08	-	(7,699.08)			Jan-04	Apr-04		2004

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
115600	IT 2003 Cap Allocation KU	386,305.97		(386,305.97)		0.28%	386,305.97	-	(386,305.97)			Apr-04	Dec-04	Budget was incorrectly identified as a utility project and therefore is not included in this data set. Actuals are correctly attributed to Capital Corp.	2004
115618	Lebanon - Springfield P-2	933.75		(933.75)		0.00%	933.75	-	(933.75)			Jan-04	Jan-04		2004
115634	American Ave.-Haefling 138 KV	217,082.82	349,999.98	132,917.16	38%	0.16%	217,082.82	349,999.98	132,917.16	Nov-04	Dec-04	Apr-04	Jul-05		2004
115635	American Ave.-Haefling 69kV.	129,354.44		(129,354.44)		0.10%	129,354.44	-	(129,354.44)			Apr-04	Aug-05		2004
115676	Construct Vaksdahl Ave Sub	37,046.80		(37,046.80)		0.03%	37,046.80	-	(37,046.80)			Jan-04	Sep-04		2004
115686	Ghent 724 Trap Replace	3,577.96		(3,577.96)		0.00%	3,577.96	-	(3,577.96)			Jan-04	Feb-04		2004
115693	Paris 138-69kv, 150 MVA		103,000.00	103,000.00	100%	0.00%	-	103,000.00	103,000.00	Dec-04	Jun-06	Jun-05	Sep-07		2004
115700	Ohio Co 69 Bkr(2) Change	190.50		(190.50)		0.00%	190.50	-	(190.50)			Jul-04	Jul-04		2004
115706	Ghent-Kenton 138KV Hwy Relc	(412.78)		412.78		0.00%	(412.78)	-	412.78			Jul-04	Jul-04		2004
115715	KU ICE STORM 2/15/03	(249,913.88)		249,913.88		-0.18%	(249,913.88)	-	249,913.88			Jan-04	Dec-04		2004
115720	GH4 DIGIT VOLTAGE REG CAB	245,339.89		(245,339.89)		0.18%	245,339.89	-	(245,339.89)			Sep-04	Dec-04		2004
115726	E Frk 69 P.T.'s	67.73		(67.73)		0.00%	67.73	-	(67.73)			Jan-04	Jan-04		2004
115727	CSS-SVC ORDERS-KU	12,223.20		(12,223.20)		0.01%	12,223.20	-	(12,223.20)			Jan-04	Mar-04		2004
115735	Kenton 138 kV Reactor Add	(125.29)		125.29		0.00%	(125.29)	-	125.29			Jan-04	Jan-04		2004
115737	ghent-kenton138kv hwy relc	2,544.50		(2,544.50)		0.00%	2,544.50	-	(2,544.50)			Jun-04	Mar-09		2004
115744	GH MOBILE WORK PLATFORM 03	12,644.20		(12,644.20)		0.01%	12,644.20	-	(12,644.20)	Jan-05	Dec-05	Dec-04	Dec-04		2004
115754	America Ave. T-454	(1,780.27)		1,780.27		0.00%	(1,780.27)	-	1,780.27			Nov-04	Nov-04		2004
115769	Carrollton-Warsaw 69kv	128,451.44		(128,451.44)		0.09%	128,451.44	-	(128,451.44)			Jan-04	Mar-09		2004
115784	SCOTT CO 69/138 TRANSF	12,318.35		(12,318.35)		0.01%	12,318.35	-	(12,318.35)			Mar-04	Sep-04		2004
115798	KGN-TC CT 7-10	10,064,792.67		(10,064,792.67)		7.40%	10,064,792.67	-	(10,064,792.67)			Jan-04	Jan-05	To move Servco labor to specific construction projects.	2004
115807	Shelby City tap recond	61,954.46		(61,954.46)		0.05%	61,954.46	-	(61,954.46)			Jul-04	Aug-05		2004
115813	OSI Open ODBC Licenses	4,763.17		(4,763.17)		0.00%	4,763.17	-	(4,763.17)			Mar-04	Mar-04		2004
115837	Elihu - Burnside 69 KV P2 Rplc	13,310.09		(13,310.09)		0.01%	13,310.09	-	(13,310.09)			Jan-04	Mar-04		2004
115843	computer software purch.	4,291.51		(4,291.51)		0.00%	4,291.51	-	(4,291.51)			Mar-04	Feb-05		2004
115844	MERCER STONE	43.60		(43.60)		0.00%	43.60	-	(43.60)			Aug-04	Aug-04		2004
115854	TY3 GENERATOR REWIND 03	7,530.38		(7,530.38)		0.01%	7,530.38	-	(7,530.38)			May-04	Jul-04		2004
115857	NAS 34.5kV Metering	13,420.56		(13,420.56)		0.01%	13,420.56	-	(13,420.56)			Jan-04	Jul-04		2004
115859	Pocket N carrier replacement	30,785.77		(30,785.77)		0.02%	30,785.77	-	(30,785.77)			Jan-04	Oct-04		2004
115863	Wise Lane Highway Relocation	4,225.35		(4,225.35)		0.00%	4,225.35	-	(4,225.35)			Mar-04	Mar-04		2004
115871	GR Bldg & Structures	(19,160.22)		19,160.22		-0.01%	(19,160.22)	-	19,160.22			Aug-04	Aug-04		2004
115872	GH1 BOILER BUCKSTAY UPGRADE 03	(21,006.62)		21,006.62		-0.02%	(21,006.62)	-	21,006.62			Jul-04	Jul-04		2004
115875	T-328 Carrollton City	7,135.92		(7,135.92)		0.01%	7,135.92	-	(7,135.92)			Feb-04	Feb-04		2004
115889	Trimble County Unit 2 KU	(558,964.23)		558,964.23		-0.41%	(558,964.23)	-	558,964.23			Jan-04	Nov-04	Journal entry to move inception to date costs to project 117150 (budget on project 117150)	2004
115891	KGN-Trimble County Unit 2	294,089.44		(294,089.44)		0.22%	294,089.44	-	(294,089.44)			Jan-04	Dec-04		2004
115897	NAV Pc's - KU	(1,460.98)		1,460.98		0.00%	(1,460.98)	-	1,460.98			Mar-04	Mar-04		2004
115908	T-344 Loudon Ave.	735.50		(735.50)		0.00%	735.50	-	(735.50)			Jan-04	Jan-04		2004
115909	GH1 BLR LWR SW TUBE REPL 03	(30,804.82)		30,804.82		-0.02%	(30,804.82)	-	30,804.82			Jul-04	Jul-04		2004
115917	MISO Day 2 KU	22,891.70		(22,891.70)		0.02%	22,891.70	-	(22,891.70)			May-04	May-04		2004
115924	T-047 Arnold	5,372.25		(5,372.25)		0.00%	5,372.25	-	(5,372.25)			Feb-04	May-04		2004
115959	U3 2003 Curtis Rings	(1,679.30)		1,679.30		0.00%	(1,679.30)	-	1,679.30			Aug-04	Aug-04		2004
115960	U3 2003 Generator Work	(17,023.51)		17,023.51		-0.01%	(17,023.51)	-	17,023.51			Apr-04	Apr-04		2004
115968	DX LOCK 7 RETIREMENT 03-04	6,815.87		(6,815.87)		0.01%	6,815.87	-	(6,815.87)			May-04	May-05		2004
115970	BR2 ECON SIDEWALL REPL 03 (Rev	(299,120.93)		299,120.93		-0.22%	(299,120.93)	-	299,120.93			Jan-04	Dec-04		2004
115971	Hardin co.-Brn 345kv line.	20,790.10		(20,790.10)		0.02%	20,790.10	-	(20,790.10)			Jan-04	Apr-04		2004
115977	CT COMP SITE VLV 310 ACT	(714.85)		714.85		0.00%	(714.85)	-	714.85			Aug-04	Aug-04		2004
115978	Elihu-Somerset North 69KV	355,134.87		(355,134.87)		0.26%	355,134.87	-	(355,134.87)			Jan-04	Nov-07	Reimbursement for these construction costs were originally recorded to Removal instead of Investment.	2004
115985	GH2 C HEATER REPL 04	195,916.10	300,000.00	104,083.90	35%	0.14%	195,916.10	300,000.00	104,083.90	Jan-04	Dec-04	Feb-04	Jul-04		2004
115987	GH2 D HEATER REPL 04	196,259.21	300,000.00	103,740.79	35%	0.14%	196,259.21	300,000.00	103,740.79	Jan-04	Dec-04	Feb-04	Jul-04		2004
115999	BR1 ESP SKEWED GAS FLOW 03-04	(179,828.16)		179,828.16		-0.13%	(179,828.16)	-	179,828.16			Jan-04	Jan-04		2004
116072	GR 2004 Asbestos Abatement		191,000.11	191,000.11	100%	0.00%	-	191,000.11	191,000.11	Jan-04	Dec-04				2004
116073	GR Blr 5 Controls Upgrade	993,882.07	799,999.97	(193,882.10)	-24%	0.73%	993,882.07	799,999.97	(193,882.10)	Jan-04	Dec-04	Jan-04	Jul-05		2004
116076	GR Blr 5 Waterwall Tube Repl		500,000.11	500,000.11	100%	0.00%	-	500,000.11	500,000.11	Jan-04	Dec-04			After replacement of the most damaged tubes in the 2003 excursion, a chemical clean was done, no more tubes failed and the project was cancelled	2004
116078	GR Water Induction Protection	116,063.72	99,999.61	(16,064.11)	-16%	0.09%	116,063.72	99,999.61	(16,064.11)	Jan-04	Dec-04	May-04	Sep-05		2004
116079	GR Boiler 5 Sootblowers	173,927.29	180,000.74	6,073.45	3%	0.13%	173,927.29	180,000.74	6,073.45	Jan-04	Dec-04	Apr-04	Feb-05		2004
116080	GR Plant Lighting Upgrades	16,857.75	84,999.72	68,141.97	80%	0.01%	16,857.75	84,999.72	68,141.97	Jan-04	Dec-04	Mar-04	Jun-05		2004
116081	GR Guard Stat Fence/Gate Mod		124,999.77	124,999.77	100%	0.00%	-	124,999.77	124,999.77	Jan-04	Dec-04				2004
116082	GR Blr 5 Abatement & Reinsul	510,113.12	299,999.86	(210,113.26)	-70%	0.38%	510,113.12	299,999.86	(210,113.26)	Jan-04	Dec-04	Nov-04	Dec-04		2004
116083	GR Overhead Crane Control Repl		50,000.32	50,000.32	100%	0.00%	-	50,000.32	50,000.32	Jan-04	Dec-04	Jun-05	Jun-05		2004
116088	Stone Road Forklift	(26,100.00)		26,100.00		-0.02%	(26,100.00)	-	26,100.00			Jan-04	Apr-04		2004
116096	GH HWY 42 RR CROSSING	(9,826.83)		9,826.83		-0.01%	(9,826.83)	-	9,826.83			Aug-04	Aug-04		2004
116111	GR Demineralizer Cation Vessel		80,000.10	80,000.10	100%	0.00%	-	80,000.10	80,000.10	Jan-04	Dec-04				2004
116113	GR Feedwater Chem. Feed Autom.	17,496.13	19,999.51	2,503.38	13%	0.01%	17,496.13	19,999.51	2,503.38	Jan-04	Dec-04	May-04	Jan-05		2004
116123	Midlsboro Harrogate 69 kv P2	3,812.40		(3,812.40)		0.00%	3,812.40	-	(3,812.40)			Aug-04	Aug-04		2004
116125	TY TRUCK SCALES 04		69,000.00	69,000.00	100%	0.00%	-	69,000.00	69,000.00	Apr-04	Jun-04				2004
116133	KGN New Technology		5,880.00	5,880.00	100%	0.00%	-	5,880.00	5,880.00	Jan-04	Dec-04				2004
116154	KGN Tech Training Software CAP		23,400.00	23,400.00	100%	0.00%	-	23,400.00	23,400.00	Jan-04	Dec-04				2004
116175	REPLACE ROOF		30,000.03	30,000.03	100%	0.00%	-	30,000.03	30,000.03	Aug-04	Aug-04				2004
116176	TOOLS AND EQUIPMENT	3,370.25	9,999.00	6,628.75	66%	0.00%	3,370.25	9,999.00	6,628.75	Apr-04	Sep-04	May-04	Jun-04		2004
116177	HVAC AUTOMATION	148,626.78	200,000.20	51,373.42	26%	0.11%	148,626.78	200,000.20	51,373.42	Aug-04	Sep-04	Sep-04	Dec-04		2004
116178	FLOORING REPLACEMT	6,378.47	11,999.81	5,621.34	47%	0.00%	6,378.47	11,999.81	5,621.34	May-04	May-04	Oct-04	Nov-04		2004
116179	PARKING LOT RESURFACE	20,033.47	100,000.10	79,966.63	80%	0.01%	20,033.47	100,000.10	79,966.63	Jun-04	Jun-04	Dec-04	Dec-04		2004

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
116180	WINDOW TREATMENT	34,901.56	33,999.63	(901.93)	-3%	0.03%	34,901.56	33,999.63	(901.93)	May-04	May-04	Jul-04	Jul-04		2004
116195	BR2 SOOTBLOWER PANEL 03	142.47		(142.47)		0.00%	142.47	-	(142.47)			May-04	May-04		2004
116200	2003 P-TWO PLS MAD LOOP	23,876.57		(23,876.57)		0.02%	23,876.57	-	(23,876.57)			Jan-04	Nov-04		2004
116212	RACE STREET RTU ADD	3,193.04		(3,193.04)		0.00%	3,193.04	-	(3,193.04)			Jan-04	Mar-04		2004
116223	2003 computer hardware purch.	52.47		(52.47)		0.00%	52.47	-	(52.47)			Aug-04	Nov-05		2004
116257	BR3 COOLING TWR RBLD 03-04	3,686,737.20	5,099,999.68	1,413,262.48	28%	2.71%	3,686,737.20	5,099,999.68	1,413,262.48	Jan-04	Jun-04	Jan-04	Dec-04	Material partially funded in 2003 and motor & gearbox repl moved to project 117399	2004
116259	BR3 CONTROLS UPGR 04-06	692,144.57	300,000.01	(392,144.56)	-131%	0.51%	692,144.57	300,000.01	(392,144.56)	Mar-04	Jun-06	Aug-04	Jun-07	Project payments made earlier than budgeted due to re-allocation of funds	2004
116260	BR3 PRECIPITATOR RBLD 04	2,737,113.90	2,745,000.00	7,886.10	0%	2.01%	2,737,113.90	2,745,000.00	7,886.10	Mar-04	May-04	Feb-04	Nov-04		2004
116261	BR1 VACUUM BRKR CONV 04-05	430,657.66	415,000.00	(15,657.66)	-4%	0.32%	430,657.66	415,000.00	(15,657.66)	Sep-04	Nov-05	Sep-04	Oct-06		2004
116262	GH MOORING CELL REBUILD 04	184,505.95	199,999.22	15,493.27	8%	0.14%	184,505.95	199,999.22	15,493.27	Jan-04	Dec-04	Aug-04	Dec-04		2004
116263	BR3 SH PLATEN/HDR REPL 04-05	516,076.42	654,000.00	137,923.58	21%	0.38%	516,076.42	654,000.00	137,923.58	Mar-04	Nov-05	Aug-04	Sep-05		2004
116264	GH CY SAMPLE SYS AIR DRYER 04	14,559.55	10,000.27	(4,559.28)	-46%	0.01%	14,559.55	10,000.27	(4,559.28)	Jan-04	Dec-04	Sep-04	Jan-05		2004
116265	BR GUILLOTINE DAMPERS 04		431,000.00	431,000.00	100%	0.00%	-	431,000.00	431,000.00	Feb-04	Mar-04			Project cancelled due to ductwork reconfiguration for future FGD installation.	2004
116266	BR3 WET ASH HOP REPL 04	214,137.66	287,000.00	72,862.34	25%	0.16%	214,137.66	287,000.00	72,862.34	Feb-04	Mar-04	Apr-04	Jun-04		2004
116267	BR3 DUCTWORK & PRECIP ABATE 04	186,101.45	218,000.00	31,898.55	15%	0.14%	186,101.45	218,000.00	31,898.55	Mar-04	May-04	Mar-04	Apr-05		2004
116268	BR CY DUST CNTRL SYS REPL 04	148,879.89	200,000.02	51,120.13	26%	0.11%	148,879.89	200,000.02	51,120.13	Apr-04	May-04	Dec-04	Oct-05		2004
116269	BR1 2.3KV CABLE REPL 04-05		140,000.00	140,000.00	100%	0.00%	-	140,000.00	140,000.00	Jul-04	Nov-05				2004
116271	BR3 TURBINE OIL FILTRN 04	67,648.87	80,000.00	12,351.13	15%	0.05%	67,648.87	80,000.00	12,351.13	Mar-04	Mar-04	Dec-04	Jan-05		2004
116272	BR1 PRECIP ROOF 04	49,335.63	79,000.00	29,664.37	38%	0.04%	49,335.63	79,000.00	29,664.37	Jun-04	Jul-04	Dec-04	Dec-04		2004
116273	BR3 SOOTBLWR CNTL UPGR 04	53,977.22	46,000.00	(7,977.22)	-17%	0.04%	53,977.22	46,000.00	(7,977.22)	Apr-04	Apr-04	Apr-04	Jul-04		2004
116275	GH CONVEYOR BELT REPL 04	187,776.35	199,997.16	12,220.81	6%	0.14%	187,776.35	199,997.16	12,220.81	Jan-04	Dec-04	Apr-04	Oct-05		2004
116276	GH CONVEYOR FIRE PROT SYS 04	179,401.82	135,000.04	(44,401.78)	-33%	0.13%	179,401.82	135,000.04	(44,401.78)	Jan-04	Dec-04	Apr-04	Dec-04		2004
116278	GH MISC TOOLS AND EQUIPMENT 04	25,683.97	25,000.16	(683.81)	-3%	0.02%	25,683.97	25,000.16	(683.81)	Jan-04	Dec-04	Sep-04	Dec-04		2004
116279	GH PHOSPHATE ANALYZERS 04	42,148.54	43,999.54	1,851.00	4%	0.03%	42,148.54	43,999.54	1,851.00	Jan-04	Dec-04	Apr-04	Oct-04		2004
116280	GH SCRUBBER CONTROL 04	227,871.11	250,000.42	22,129.31	9%	0.17%	227,871.11	250,000.42	22,129.31	Jan-04	Dec-04	Jan-04	May-04		2004
116281	GH SCRUBBER CEMS PROBE 04	31,128.12	24,000.00	(7,128.12)	-30%	0.02%	31,128.12	24,000.00	(7,128.12)	Jan-04	Dec-04	Feb-04	Oct-04		2004
116282	GH SECURITY CAMERAS 04	49,621.55	35,000.00	(14,621.55)	-42%	0.04%	49,621.55	35,000.00	(14,621.55)	Jan-04	Dec-04	Nov-04	Dec-04		2004
116283	BR1 SOOTBLWR CNTL UPGR 04	47,023.06	35,000.00	(12,023.06)	-34%	0.03%	47,023.06	35,000.00	(12,023.06)	Sep-04	Sep-04	Sep-04	Dec-04		2004
116284	GH1 ASH HOPPER REFRACTORY 04	214,958.66	230,000.00	15,041.34	7%	0.16%	214,958.66	230,000.00	15,041.34	Jan-04	Dec-04	Feb-04	Apr-04		2004
116285	BR BOTTOM ASH LINE REPL 03		30,400.00	30,400.00	100%	0.00%	-	30,400.00	30,400.00	Apr-04	May-04				2004
116286	GH1 CT CELL REBUILD 04	568,821.39	657,999.98	89,178.59	14%	0.42%	568,821.39	657,999.98	89,178.59	Jan-04	Dec-04	Jan-04	May-04		2004
116287	GH1 FGD TOWER SPRAY PIPING 04	264,239.13	350,000.00	85,760.87	25%	0.19%	264,239.13	350,000.00	85,760.87	Jan-04	Dec-04	Aug-04	Dec-04		2004
116288	BR AIR MON METERS 03		30,000.00	30,000.00	100%	0.00%	-	30,000.00	30,000.00	Jan-04	Jan-04				2004
116289	BR VEHICLE REPL 04	29,223.81	26,000.00	(3,223.81)	-12%	0.02%	29,223.81	26,000.00	(3,223.81)	Jun-04	Jun-04	Oct-04	Nov-04		2004
116290	GH1 FLAME SCANNER CNTRLS 04	173,330.74	100,000.01	(73,330.73)	-73%	0.13%	173,330.74	100,000.01	(73,330.73)	Jan-04	Dec-04	Jan-04	May-05		2004
116291	BR2 PRECIP CNTRLS UPGR 04	27,918.19	26,000.02	(1,918.17)	-7%	0.02%	27,918.19	26,000.02	(1,918.17)	May-04	May-04	Apr-04	Mar-05		2004
116292	BR FITNESS EQUIPMENT 04	24,440.83	25,000.00	559.17	2%	0.02%	24,440.83	25,000.00	559.17	Apr-04	Apr-04	May-04	Oct-04		2004
116293	BR1 ELEVATOR CAB REPL 04	24,531.84	22,000.00	(2,531.84)	-12%	0.02%	24,531.84	22,000.00	(2,531.84)	Sep-04	Sep-04	Dec-04	Mar-05		2004
116294	BR COMPUTER EQUIP 04	21,352.70	21,000.00	(352.70)	-2%	0.02%	21,352.70	21,000.00	(352.70)	Apr-04	Aug-04	Apr-04	Apr-05		2004
116295	GH1 LPSW STRAINER 04	66,915.44	100,000.00	33,084.56	33%	0.05%	66,915.44	100,000.00	33,084.56	Jan-04	Dec-04	Apr-04	Jun-04		2004
116296	GH1 PARTIAL SIDE WALL REPL 04	93,955.89	200,000.00	106,044.11	53%	0.07%	93,955.89	200,000.00	106,044.11	Jan-04	Dec-04	Feb-04	Apr-04		2004
116297	BR2 COOLING TWR LIGHT REPL 04	14,609.48	22,400.00	7,790.52	35%	0.01%	14,609.48	22,400.00	7,790.52	Jun-04	Oct-04	Dec-04	Dec-04		2004
116298	GH1 PRIMARY SH TUBE REPL 04	465,085.99	350,000.00	(115,085.99)	-33%	0.34%	465,085.99	350,000.00	(115,085.99)	Jan-04	Dec-04	Jan-04	Sep-06		2004
116299	BR AIR OPER VLV WRENCH 04		15,000.00	15,000.00	100%	0.00%	-	15,000.00	15,000.00	Mar-04	Mar-04				2004
116300	BR1 BEARING WTR CLR RETUBE 03		11,600.00	11,600.00	100%	0.00%	-	11,600.00	11,600.00	Sep-04	Sep-04				2004
116301	GH1 PRECIP OUT FIELD RBLD 04	720,524.92	1,500,000.02	779,475.10	52%	0.53%	720,524.92	1,500,000.02	779,475.10	Jan-04	Dec-04	Jan-04	Apr-04	Work completed under budget due to successful competitive bid process	2004
116302	BR MOWER REPL 03		10,000.00	10,000.00	100%	0.00%	-	10,000.00	10,000.00	Apr-04	Apr-04				2004
116303	BR TRENCH SHORING TOOL 03		10,000.00	10,000.00	100%	0.00%	-	10,000.00	10,000.00	Mar-04	Mar-04				2004
116304	BR3 CONV ROOM CRANE EXT 04	27,831.53	10,000.00	(17,831.53)	-178%	0.02%	27,831.53	10,000.00	(17,831.53)	Apr-04	Apr-04	Oct-04	Jun-05		2004
116305	GH1 REPL COAL PIPE W/CERAM 04	268,870.44	324,999.99	56,129.55	17%	0.20%	268,870.44	324,999.99	56,129.55	Jan-04	Dec-04	Jan-04	Nov-04		2004
116306	BR SLURRY RM CRANE EXT 04	15,689.97	8,000.01	(7,689.96)	-96%	0.01%	15,689.97	8,000.01	(7,689.96)	Mar-04	Mar-04	Aug-04	Nov-04		2004
116307	BR PORTABLE RADIOS 03		5,300.00	5,300.00	100%	0.00%	-	5,300.00	5,300.00	Apr-04	Apr-04				2004
116308	BR E & I TEST RECORDER 04	5,202.46	5,300.00	97.54	2%	0.00%	5,202.46	5,300.00	97.54	Mar-04	Mar-04	Sep-04	Sep-04		2004
116309	BR JON BOAT MOTOR REPL 04		4,000.01	4,000.01	100%	0.00%	-	4,000.01	4,000.01	Apr-04	Apr-04				2004
116310	BR FAX MACHINE 03		2,500.00	2,500.00	100%	0.00%	-	2,500.00	2,500.00	Mar-04	Mar-04				2004
116312	BR3 MAJOR DUCT REPL 04	289,846.78	751,000.00	461,153.22	61%	0.21%	289,846.78	751,000.00	461,153.22	Oct-04	Nov-04	Apr-04	May-05	Final cost reflected bids less than original estimate.	2004
116313	DX2 WATERWHEEL 04		255,000.00	255,000.00	100%	0.00%	-	255,000.00	255,000.00	Jun-04	Jun-04				2004
116314	DX FALL PROTECTION 04	8,573.94	2,100.00	(6,473.94)	-308%	0.01%	8,573.94	2,100.00	(6,473.94)	Mar-04	Mar-04	Apr-04	Aug-04		2004
116315	DX CREST CRANE UPGR 04		20,000.00	20,000.00	100%	0.00%	-	20,000.00	20,000.00	May-04	May-04				2004
116317	CT 11N2 LIFE EXT ATTEMPT 04		1,438,000.00	1,438,000.00	100%	0.00%	-	1,438,000.00	1,438,000.00	Jan-04	Jan-04			Project cancelled as part of priority re-allocation of funds	2004
116318	CT AIR INTAKE FILTERS 04		62,100.00	62,100.00	100%	0.00%	-	62,100.00	62,100.00	Jun-04	Jun-04				2004
116319	CT SPARE LUBE OIL PUMP 04		19,500.00	19,500.00	100%	0.00%	-	19,500.00	19,500.00	Jan-04	Jan-04				2004
116320	CT AIR INTAKE PREFILTERS 04		16,400.00	16,400.00	100%	0.00%	-	16,400.00	16,400.00	Jan-04	Jan-04				2004
116321	CT SCBA RADIOS 03		6,500.00	6,500.00	100%	0.00%	-	6,500.00	6,500.00	Apr-04	Apr-04				2004
116322	CT SPARE LUBE PMP MTR 04	17,978.64	5,000.00	(12,978.64)	-260%	0.01%	17,978.64	5,000.00	(12,978.64)	Apr-04	Apr-04	Jul-04	Jul-04		2004
116323	TY3 STATOR REWIND 04	589,924.22	800,000.00	210,075.78	26%	0.43%	589,924.22	800,000.00	210,075.78	Feb-04	Apr-04	Jan-04	Dec-04		2004
116324	TY3 GEN LEAD & BUSH REPL 04		444,000.00	444,000.00	100%	0.00%	-	444,000.00	444,000.00	Apr-04	May-04			Project delayed due to material supply issues.	2004
116326	TY3 PA FLOW METERS 04	8,623.97	100,000.00	91,376.03	91%	0.01%	8,623.97	100,000.00	91,376.03	Apr-04	May-04	Jun-04	Jan-07		2004
116327	TY3 PA FAN MTR REPL 04-06		25,000.00	25,000.00	100%	0.00%	-	25,000.00	25,000.00	Apr-04	Jul-04				2004
116328	TY SW LINE REPL 04	62,467.69	65,000.00	2,532.31	4%	0.05%	62,467.69	65,000.00	2,532.31	May-04	Jul-04	May-04	Dec-04		2004
116329	TY CONTROL AIR COMP 04	85,162.64	65,000.00	(20,162.64)	-31%	0.06%	85,162.64	65,000.00	(20,162.64)	Jun-04	Jun-04	Dec-04	Jul-05		2004
116330	TY RECLAIM HOPPER LINER 04	39,137.52	30,500.00	(8,637.52)	-28%	0.03%	39,137.52	30,500.00	(8,637.52)	May-04	Jul-04	Apr-04	Apr-04		2004
116331	TY CLOSED CIRC CAMERA 04	19,299.78	30,000.00	10,700.22	36%	0.01%	19,299.78	30,000.00	10,700.22	Jun-04	Jun-04	Nov-04	Jan-05		2004

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
116332	TY3 HYDROGEN GAS DRYER 04	65,061.58	26,200.00	(38,861.58)	-148%	0.05%	65,061.58	26,200.00	(38,861.58)	Apr-04	Apr-04	Apr-04	Jun-04		2004
116333	TY SUMP PUMP 04		26,000.00	26,000.00	100%	0.00%	-	26,000.00	26,000.00	Jul-04	Jul-04				2004
116334	TY3 PYRITE VALVES AUTO 04	3,939.47	18,500.00	14,560.53	79%	0.00%	3,939.47	18,500.00	14,560.53	Apr-04	Jun-04	May-04	Dec-04		2004
116335	TY3 STAIRS 04	7,421.55	10,000.00	2,578.45	26%	0.01%	7,421.55	10,000.00	2,578.45	May-04	May-04	Apr-04	Aug-04		2004
116336	TY3 ASH SLUICE ELEC VLV 04	7,822.33	6,500.00	(1,322.33)	-20%	0.01%	7,822.33	6,500.00	(1,322.33)	Mar-04	Mar-04	Oct-04	Oct-05		2004
116337	TY AIR SYS OIL SEP 04	5,273.19	6,000.01	726.82	12%	0.00%	5,273.19	6,000.01	726.82	Apr-04	Apr-04	Dec-04	Dec-04		2004
116338	TY FAX MACHINE 04	3,250.29	2,500.00	(750.29)	-30%	0.00%	3,250.29	2,500.00	(750.29)	Mar-04	Mar-04	Apr-04	Apr-04		2004
116339	TY ICE MACHINE 04	1,972.45	2,000.01	27.56	1%	0.00%	1,972.45	2,000.01	27.56	Feb-04	Feb-04	Apr-04	Apr-04		2004
116341	GH3 GENERATOR REWEDGE 03	(55,441.23)		55,441.23		-0.04%	(55,441.23)	-	55,441.23			Jul-04	Jul-04		2004
116353	ADJUST STRS GRP-GRS 138	883.19		(883.19)		0.00%	883.19	-	(883.19)			Jan-04	Mar-04		2004
116356	GH1&2 CONVEYOR ROOM VENTS 04	55,117.88	55,000.00	(117.88)	0%	0.04%	55,117.88	55,000.00	(117.88)	Jan-04	Dec-04	May-04	Jun-04		2004
116357	GH1-1 SEWAGE LIFT STATION 04	30,545.72	60,000.00	29,454.28	49%	0.02%	30,545.72	60,000.00	29,454.28	Jan-04	Dec-04	Sep-04	Dec-04		2004
116358	GH2 ASH LEVEL DETECTION 04	127,440.53	110,000.00	(17,440.53)	-16%	0.09%	127,440.53	110,000.00	(17,440.53)	Jan-04	Dec-04	Apr-04	Jun-04		2004
116359	GH2 BFP RECIRC VALVE REPL 04		100,000.00	100,000.00	100%	0.00%	-	100,000.00	100,000.00	Jan-04	Dec-04				2004
116360	GH2 CT CELL REBUILD 04	583,580.81	705,000.00	121,419.19	17%	0.43%	583,580.81	705,000.00	121,419.19	Jan-04	Dec-04	Jan-04	May-04		2004
116361	GH2 DIGITAL VOLTAGE REG 04	257,415.72	281,000.00	23,584.28	8%	0.19%	257,415.72	281,000.00	23,584.28	Jan-04	Dec-04	Feb-04	May-05		2004
116362	GH2 ESP HOT TO COLD CONV 04	(0.00)	2,000,000.00	2,000,000.00	100%	0.00%	(0.00)	2,000,000.00	2,000,000.00	Jan-04	Dec-04	May-04	Dec-04	Project cancelled due to uncertainty in environmental regulations in future	2004
116363	GH2 LPSW CTRL VLV REPL 04	19,478.63	20,000.00	521.37	3%	0.01%	19,478.63	20,000.00	521.37	Jan-04	Dec-04	Mar-04	Jun-04		2004
116364	GH2 MCB RECORDER REPL 04	30,302.66	30,000.00	(302.66)	-1%	0.02%	30,302.66	30,000.00	(302.66)	Jan-04	Dec-04	Mar-04	May-04		2004
116365	GH2 REHEAT DMW REPL 04	221,956.52	300,000.00	78,043.48	26%	0.16%	221,956.52	300,000.00	78,043.48	Jan-04	Dec-04	Apr-04	May-05		2004
116366	GH2 SUPERHEAT DMW REPL 04	198,910.71	300,000.00	101,089.29	34%	0.15%	198,910.71	300,000.00	101,089.29	Jan-04	Dec-04	Apr-04	May-05		2004
116367	GH3 BLOW DOWN TANK REPL 04	73,587.40	90,000.00	16,412.60	18%	0.05%	73,587.40	90,000.00	16,412.60	Jan-04	Dec-04	Mar-04	May-04		2004
116368	GH3 BOILER TUBE REPL 04	455,647.22	350,000.00	(105,647.22)	-30%	0.34%	455,647.22	350,000.00	(105,647.22)	Jan-04	Dec-04	Mar-04	Apr-05		2004
116369	GH3 CT CELL REBUILD 04	619,008.50	677,000.00	57,991.50	9%	0.46%	619,008.50	677,000.00	57,991.50	Jan-04	Dec-04	Apr-04	Dec-04		2004
116370	GH3 ESP ENERGY MGMT SYS 04	99,460.16	50,000.00	(49,460.16)	-99%	0.07%	99,460.16	50,000.00	(49,460.16)	Jan-04	Dec-04	Jul-04	Jan-05		2004
116371	GH3 REAR WW TUBE REPL 04	316,574.59	300,000.00	(16,574.59)	-6%	0.23%	316,574.59	300,000.00	(16,574.59)	Jan-04	Dec-04	Mar-04	May-05		2004
116372	GH3 RO MEMBRANE REPL 04	40,177.71	72,000.00	31,822.29	44%	0.03%	40,177.71	72,000.00	31,822.29	Jan-04	Dec-04	Dec-04	Dec-04		2004
116373	GH3&4 BROMINE BLDG MCC 04	30,749.91	60,000.00	29,250.09	49%	0.02%	30,749.91	60,000.00	29,250.09	Jan-04	Dec-05	Dec-04	Dec-05		2004
116374	GH3&4 OVERHEAD CRANE 04	79,797.38	80,000.00	202.62	0%	0.06%	79,797.38	80,000.00	202.62	Jan-04	Dec-04	Mar-04	Mar-05		2004
116375	GH3&4 SPARE AIR HTR DRIVE 04	92,643.47	160,000.01	67,356.54	42%	0.07%	92,643.47	160,000.01	67,356.54	Jan-04	Dec-04	Apr-04	Apr-04		2004
116378	GH4 BOILER TUBE REPL 04		350,000.00	350,000.00	100%	0.00%	-	350,000.00	350,000.00	Jan-04	Dec-04			Project cancelled and work completed under Ghent 4 SCR project (ECR recoverable)	2004
116379	GH4 CT CELL REBUILD 04	625,700.44	655,999.96	30,299.52	5%	0.46%	625,700.44	655,999.96	30,299.52	Jan-04	Dec-04	Oct-04	Dec-04		2004
116380	GH4 DAS REPL 04		1,100,000.02	1,100,000.02	100%	0.00%	-	1,100,000.02	1,100,000.02	Jan-04	Dec-04			Integrated into Controls Projects 119844,119846,119847, and 119848	2004
116384	Etown HCB relay replacement	603.79		(603.79)		0.00%	603.79	-	(603.79)			Jan-04	May-04		2004
116385	Hardin Co. HCB relay replace	1,049.16		(1,049.16)		0.00%	1,049.16	-	(1,049.16)			Jan-04	Mar-04		2004
116388	Pine Sub Wildlife 2004	26,443.52	24,944.83	(1,498.69)	-6%	0.02%	26,443.52	24,944.83	(1,498.69)	Jan-04	Dec-04	May-04	Nov-04		2004
116389	Science Hill Highway Proj 2004	268,547.39	303,686.43	35,139.04	12%	0.20%	268,547.39	303,686.43	35,139.04	Jan-04	Dec-04	May-04	Aug-08		2004
116390	PR13 Diagnostic Station-2004		23,500.00	23,500.00	100%	0.00%	-	23,500.00	23,500.00	Mar-04	Apr-04				2004
116391	Rp Waynesburg Transf 2004	46,534.27	200,665.50	154,131.23	77%	0.03%	46,534.27	200,665.50	154,131.23	Jan-04	Dec-04	Sep-04	Mar-05		2004
116392	SCM 2004 Pineville Misc Distr	86,848.79	29,404.14	(57,444.65)	-195%	0.06%	86,848.79	29,404.14	(57,444.65)	Jan-04	Dec-04	Jul-04	Mar-05		2004
116393	SCM 2004 Pineville Repair Misc	5,149.96	45,378.03	40,228.07	89%	0.00%	5,149.96	45,378.03	40,228.07	Jan-04	Dec-04	Mar-04	Jul-04		2004
116394	SCM 2004 Pine Purc Tools	8,272.84	9,360.00	1,087.16	12%	0.01%	8,272.84	9,360.00	1,087.16	Oct-04	Oct-04	Apr-04	Nov-04		2004
116395	Elizebethtown TB0469 Bushing	(1,620.63)		1,620.63		0.00%	(1,620.63)	-	1,620.63			Feb-04	Oct-04		2004
116398	Stonega Pole Replacement		90,752.28	90,752.28	100%	0.00%	-	90,752.28	90,752.28	Jan-04	Dec-04				2004
116399	LEBANON CIRCUIT WORK	15,251.99	31,460.06	16,208.07	52%	0.01%	15,251.99	31,460.06	16,208.07	Jan-04	Dec-04	Jul-04	Jul-07		2004
116400	BUENA VISTA CKT 2106	32,702.21	84,360.21	51,658.00	61%	0.02%	32,702.21	84,360.21	51,658.00	Jan-04	Jan-04	Jan-04	Feb-04		2004
116401	BUENA VISTA CKT 2104		85,499.77	85,499.77	100%	0.00%	-	85,499.77	85,499.77	Jan-04	Jan-04				2004
116402	Birchfield Pole Replacement	9,314.28	20,991.38	11,677.10	56%	0.01%	9,314.28	20,991.38	11,677.10	Mar-04	Mar-04	Jan-04	Mar-04		2004
116424	PC INFRASTRUCTURE KU	93,193.20	75,465.00	(17,728.20)	-23%	0.07%	93,193.20	75,465.00	(17,728.20)	Jan-04	Sep-04	Jan-04	Mar-05		2004
116425	CALL RECORDING		56,656.56	56,656.56	100%	0.00%	-	56,656.56	56,656.56	Apr-04	Jul-04				2004
116427	MOBILE MAPPING KU		849,994.72	849,994.72	100%	0.00%	-	849,994.72	849,994.72	Jan-04	Dec-04			Project cancelled due to decision to enhance Smallworld View.	2004
116428	WIRE SAG		32,647.76	32,647.76	100%	0.00%	-	32,647.76	32,647.76	Apr-04	Sep-04				2004
116429	STORMS UPGRADE	30,435.69	139,726.56	109,290.87	78%	0.02%	30,435.69	139,726.56	109,290.87	Jun-04	Nov-04	Feb-04	Oct-04		2004
116440	LON WATERWORKS RD REBUILD	100,358.56	109,938.00	9,579.44	9%	0.07%	100,358.56	109,938.00	9,579.44	May-04	May-04	Nov-04	Nov-06		2004
116441	COR REBUILD MOORE HILL RD	66,369.77	75,211.50	8,841.73	12%	0.05%	66,369.77	75,211.50	8,841.73	Mar-04	Mar-04	May-04	Aug-04		2004
116442	PIN REBUILD MELDRUM TO HUTCH	51,251.59	57,472.88	6,221.29	11%	0.04%	51,251.59	57,472.88	6,221.29	Jun-04	Jun-04	Oct-04	Nov-06		2004
116443	HLN STORES LIGHTING & HEAT	10,768.82	9,360.00	(1,408.82)	-15%	0.01%	10,768.82	9,360.00	(1,408.82)	Mar-04	Mar-04	Oct-04	Dec-04		2004
116444	PIN INSTALL SECURITY @ COMPLEX	48,248.75	52,650.00	4,401.25	8%	0.04%	48,248.75	52,650.00	4,401.25	Feb-04	Feb-04	Nov-04	Jul-05		2004
116445	HLN REBUILD HIGHSPL - LEJUNIOR	13,780.49	42,800.25	29,019.76	68%	0.01%	13,780.49	42,800.25	29,019.76	Sep-04	Dec-05	Dec-04	Jan-05		2004
116446	COR RECOND CKT 275	5,331.83	111,150.00	105,818.17	95%	0.00%	5,331.83	111,150.00	105,818.17	Jan-04	Jan-04	Jan-04	Jan-04		2004
116455	PERRYVILLE RENAISSANCE	(9,265.72)	(1.07)	9,264.65	-865855%	-0.01%	(9,265.72)	(1.07)	9,264.65	Jan-04	Dec-04	Mar-04	Nov-04		2004
116457	KY 52 HWY PROJ BEATTYVILLE		43,373.15	43,373.15	100%	0.00%	-	43,373.15	43,373.15	Jan-04	Dec-04				2004
116459	KY 89 HWY PROJ IRVINE		100,079.06	100,079.06	100%	0.00%	-	100,079.06	100,079.06	Jan-04	Dec-06				2004
116460	TATES CREEK RD HWY PROJ RIC	115,681.06	194,672.61	78,991.55	41%	0.09%	115,681.06	194,672.61	78,991.55	Jan-04	Dec-04	Mar-04	Aug-08		2004
116461	REDHOUSE CIRCUIT	109,186.45	214,858.55	105,672.10	49%	0.08%	109,186.45	214,858.55	105,672.10	Jan-04	Dec-04	Jan-04	Jul-04		2004
116462	RIC IND PARK 397		18,473.53	18,473.53	100%	0.00%	-	18,473.53	18,473.53	Jan-04	Dec-04				2004
116463	ECTON ROAD WINCHESTER		88,979.90	88,979.90	100%	0.00%	-	88,979.90	88,979.90	Jan-04	Dec-04				2004
116464	WINCHESTER IND PARK	120,884.23	105,239.52	(15,644.71)	-15%	0.09%	120,884.23	105,239.52	(15,644.71)	Jan-04	Dec-04	Aug-04	May-05		2004
116465	WINCHESTER STOREROOM ROOF		16,848.00	16,848.00	100%	0.00%	-	16,848.00	16,848.00	Apr-04	Apr-04				2004
116466	PURCHASE AIR COMPRESOR		10,530.00	10,530.00	100%	0.00%	-	10,530.00	10,530.00	Apr-04	Apr-06	Dec-06	Dec-06		2004
116470	KENTON STATION RD RECONDUCTOR		34,212.00	34,212.00	100%	0.00%	-	34,212.00	34,212.00	Mar-04	Dec-05	May-05	Oct-05		2004
116471	KY 519 HIGHWAY RELOCATION		132,732.00	132,732.00	100%	0.00%	-	132,732.00	132,732.00	Jun-04	Dec-05	Mar-05	Oct-08		2004
116475	Rodburn 138-69kV, 60MVA	371,157.99	930,000.00	558,842.01	60%	0.27%	371,157.99	930,000.00	558,842.01	Jan-04	Jun-04	May-04	Jan-05	The budget was prepared before the scope of the project was finalized.	2004

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
116479	Recond Shlbyvl-Simpsvl 69kV		531,999.96	531,999.96	100%	0.00%	-	531,999.96	531,999.96	Jan-04	Aug-04			Project cancelled due to system condition changes studied in the Transmission Expansion Plan (TEP).	2004
116480	Recond Shlbyvl-ShlbyvlEst 69kV		77,000.01	77,000.01	100%	0.00%	-	77,000.01	77,000.01	Jan-04	Jan-04				2004
116484	SCM Cent Wildlife Prot 2004	22,116.10	24,882.65	2,766.55	11%	0.02%	22,116.10	24,882.65	2,766.55	Jan-04	Dec-04	Mar-04	Jun-04		2004
116485	Upgrade Shun Pike Sub 2004	229,670.98	401,422.84	171,751.86	43%	0.17%	229,670.98	401,422.84	171,751.86	Jan-04	Dec-04	Jul-04	Aug-05		2004
116486	Install Winchester Indust 2004	449,794.02	600,451.80	150,657.78	25%	0.33%	449,794.02	600,451.80	150,657.78	Jan-04	Dec-04	Jun-04	Oct-06		2004
116487	Install Red House Breaker 2004	3,248.89	30,139.59	26,890.70	89%	0.00%	3,248.89	30,139.59	26,890.70	Jan-04	Dec-04	Jun-04	Jun-04		2004
116488	Upgrade Winch Water Works 2004	204,933.13	299,943.45	95,010.32	32%	0.15%	204,933.13	299,943.45	95,010.32	Jan-04	Dec-05	Oct-04	Sep-06		2004
116489	Rp Transf Red House Sub 2004	287,122.92	249,819.18	(37,303.74)	-15%	0.21%	287,122.92	249,819.18	(37,303.74)	Jan-04	Dec-04	Apr-04	Nov-04		2004
116490	Install Sub Georgetown 2004	293,130.71	506,803.44	213,672.73	42%	0.22%	293,130.71	506,803.44	213,672.73	Jan-04	Dec-05	Jan-04	Jun-07		2004
116491	SCM 2004 Central Sub Misc Dist	270,448.52	198,794.48	(71,654.04)	-36%	0.20%	270,448.52	198,794.48	(71,654.04)	Jan-04	Dec-04	Feb-04	Jul-06		2004
116492	SCM Centl Purc Test Equip 2004	12,075.55	17,550.00	5,474.45	31%	0.01%	12,075.55	17,550.00	5,474.45	Apr-04	Jun-04	Dec-04	Dec-04		2004
116493	SCM Cent Purc Tools 2004	11,073.83	15,210.00	4,136.17	27%	0.01%	11,073.83	15,210.00	4,136.17	Feb-04	Oct-04	Dec-04	Jun-06		2004
116494	SCM Earl Install Wildlife 2004	17,123.23	24,787.54	7,664.31	31%	0.01%	17,123.23	24,787.54	7,664.31	Jan-04	Dec-04	Jun-04	Dec-04		2004
116495	SCM Earl NESC Violations 2004	106,641.98	50,322.08	(56,319.90)	-112%	0.08%	106,641.98	50,322.08	(56,319.90)	Jan-04	Dec-04	Aug-04	Feb-05		2004
116496	SCM Earl Sub Batteries 2004	11,494.19	15,801.04	4,306.85	27%	0.01%	11,494.19	15,801.04	4,306.85	Jan-04	Dec-04	Oct-04	Dec-04		2004
116497	SCM Earl Sub Repairs 2004	20,138.20	80,861.35	60,723.15	75%	0.01%	20,138.20	80,861.35	60,723.15	Jan-04	Dec-04	Mar-04	Jan-05		2004
116498	SCM Earl Sentry Pole 2004	13,642.72	9,983.26	(3,659.46)	-37%	0.01%	13,642.72	9,983.26	(3,659.46)	Jan-04	Dec-04	Oct-04	Dec-04		2004
116499	SCM Earl Purc Tools 2004	12,176.08	10,530.00	(1,646.08)	-16%	0.01%	12,176.08	10,530.00	(1,646.08)	Jul-04	Jul-04	Oct-04	Dec-04		2004
116507	Connors Station Regulators	3,838.83	148,590.00	144,751.17	97%	0.00%	3,838.83	148,590.00	144,751.17	Feb-04	Jun-04	Oct-04	Oct-09		2004
116508	I-71 Relocation Work		7,816.41	7,816.41	100%	0.00%	-	7,816.41	7,816.41	Jan-04	Dec-04				2004
116548	Market Analysis Sys KU	31,664.41	70,000.00	38,335.59	55%	0.02%	31,664.41	70,000.00	38,335.59	Jan-04	Dec-04	Feb-04	Oct-04		2004
116549	MISO Departure and Decison Sup		350,087.80	350,087.80	100%	0.00%	-	350,087.80	350,087.80	Jan-04	Dec-04			Project to implement tool to retrieve, analyze, forecast LMP's, was not needed for MISO exit as originally thought.	2004
116550	Other System Enhancements		188,000.00	188,000.00	100%	0.00%	-	188,000.00	188,000.00	Jan-04	Dec-04				2004
116551	Enhance CSMS Ku		60,000.00	60,000.00	100%	0.00%	-	60,000.00	60,000.00	Jan-04	Dec-04				2004
116552	Misc Energy Marketing KU	4,113.06	19,000.00	14,886.94	78%	0.00%	4,113.06	19,000.00	14,886.94	Jan-04	Dec-04	May-04	Sep-06		2004
116554	KU-SL Equipment Upgrd 04	19,135.08	30,000.81	10,865.73	36%	0.01%	19,135.08	30,000.81	10,865.73	Mar-04	Sep-04	Oct-04	Oct-04		2004
116555	KU-SL Laboratory Balances 04	2,874.08	4,999.62	2,125.54	43%	0.00%	2,874.08	4,999.62	2,125.54	Oct-04	Oct-04	Apr-04	May-04		2004
116556	KU-SL Office Furniture 04		4,000.52	4,000.52	100%	0.00%	-	4,000.52	4,000.52	Apr-04	Apr-04				2004
116557	KU-SL HVAC Heat Pump Repl 04	1,668.55	10,000.27	8,331.72	83%	0.00%	1,668.55	10,000.27	8,331.72	Aug-04	Aug-04	Jun-04	Jan-05		2004
116558	KU-SL Gas Chromatograph 04	17,260.82	40,000.05	22,739.23	57%	0.01%	17,260.82	40,000.05	22,739.23	Jun-04	Jun-04	Dec-04	Dec-04		2004
116559	KU-SL CEMS RATA Trailer Relp	48,998.20	75,000.48	26,002.28	35%	0.04%	48,998.20	75,000.48	26,002.28	Apr-04	Apr-04	Jul-04	Jan-05		2004
116560	KU-SL Lab Van	29,355.72	35,000.43	5,644.71	16%	0.02%	29,355.72	35,000.43	5,644.71	Apr-04	Apr-04	Dec-04	Dec-04		2004
116561	KU-SL Asbestos Sampling Equip		16,000.02	16,000.02	100%	0.00%	-	16,000.02	16,000.02	Jun-04	Jun-04				2004
116562	KU-SL Bar Coding		10,000.27	10,000.27	100%	0.00%	-	10,000.27	10,000.27	Mar-04	Mar-04				2004
116563	KU-SL GR Sampling Sys Fuel	144,169.95	350,000.18	205,830.23	59%	0.11%	144,169.95	350,000.18	205,830.23	Nov-04	Nov-04	Dec-04	Mar-05		2004
116564	KU-GS Drafting Office Eq	8,761.56	98,000.38	89,238.82	91%	0.01%	8,761.56	98,000.38	89,238.82	Mar-04	May-04	Apr-04	Apr-04		2004
116565	KU-GS Misc. Testing Equip 04		10,000.27	10,000.27	100%	0.00%	-	10,000.27	10,000.27	Jun-04	Jun-04				2004
116603	CREDIT MANAGEMENT-KU		149,994.48	149,994.48	100%	0.00%	-	149,994.48	149,994.48	Jan-04	Dec-04				2004
116605	WITNESS SYSTEM_KU	27,332.48	49,998.96	22,666.48	45%	0.02%	27,332.48	49,998.96	22,666.48	Jan-04	Dec-04	Oct-04	Dec-04		2004
116607	21st CENTURY-KU	47,580.66	49,997.16	2,416.50	5%	0.04%	47,580.66	49,997.16	2,416.50	Jan-04	Dec-04	Jun-04	Dec-04		2004
116609	SBS COLLECTION_KU		39,999.96	39,999.96	100%	0.00%	-	39,999.96	39,999.96	Jan-04	Dec-04				2004
116611	SO FUNCTIONALITY_KU		1.00	1.00	100%	0.00%	-	1.00	1.00	Jan-04	Dec-04				2004
116613	CSS-SO WORKFLOW-KU		100,008.00	100,008.00	100%	0.00%	-	100,008.00	100,008.00	Jan-04	Dec-04				2004
116615	CIS HISTORY-KU		1.00	1.00	100%	0.00%	-	1.00	1.00	Jan-04	Dec-04				2004
116617	RATE CASE-KU		200,001.84	200,001.84	100%	0.00%	-	200,001.84	200,001.84	Jan-04	Dec-04				2004
116618	CAPITAL BUDGET-BUS OFF		99,990.00	99,990.00	100%	0.00%	-	99,990.00	99,990.00	Jan-04	Nov-05				2004
116621	QUARTERLY READS-KU		1.00	1.00	100%	0.00%	-	1.00	1.00	Jan-04	Dec-04				2004
116625	OVRLAP METERS-KU		28,500.00	28,500.00	100%	0.00%	-	28,500.00	28,500.00	Jan-04	Dec-04				2004
116630	ERT'S-AMR METERS_KU	128,090.18	125,004.00	(3,086.18)	-2%	0.09%	128,090.18	125,004.00	(3,086.18)	Jan-04	Dec-04	Aug-04	Nov-04		2004
116634	HIGH BRIDGE CIRCUIT WORK		50,624.94	50,624.94	100%	0.00%	-	50,624.94	50,624.94	Jan-04	Dec-04				2004
116635	TIME OF DAY METERING-KU		1.00	1.00	100%	0.00%	-	1.00	1.00	Jan-04	Dec-04				2004
116636	CODELL DR RECONDUCTOR		32,803.98	32,803.98	100%	0.00%	-	32,803.98	32,803.98	Jan-04	Dec-04				2004
116637	NICHOLASVILLE RD RECONDUCTOR	7,171.41	93,032.46	85,861.05	92%	0.01%	7,171.41	93,032.46	85,861.05	Jan-04	Dec-04	Jan-04	Feb-04		2004
116638	UK CKT RELOCATION	81,760.00	39,623.80	(42,136.20)	-106%	0.06%	81,760.00	39,623.80	(42,136.20)	Jan-04	Dec-04	Oct-04	Jul-05		2004
116639	GEORGETOWN 12KV CKT WORK	13,761.79	59,167.14	45,405.35	77%	0.01%	13,761.79	59,167.14	45,405.35	Jan-04	Dec-04	Jun-04	Apr-06		2004
116640	LEX OPS CTR ROOF	515,183.69	499,590.00	(15,593.69)	-3%	0.38%	515,183.69	499,590.00	(15,593.69)	Jan-04	Dec-04	Apr-04	Dec-04		2004
116641	MIDWAY TRANSF CONTAIN	8,638.65	5,265.00	(3,373.65)	-64%	0.01%	8,638.65	5,265.00	(3,373.65)	Jan-04	Dec-04	Dec-04	Dec-04		2004
116642	BIRD PROOF DOCK		8,190.00	8,190.00	100%	0.00%	-	8,190.00	8,190.00	Jan-04	Dec-04				2004
116644	GH1 PULVERIZER REBLD 04	375,315.25	239,998.24	(135,317.01)	-56%	0.28%	375,315.25	239,998.24	(135,317.01)	Jan-04	Dec-04	Mar-04	Oct-04		2004
116656	RP KU SUB TRANSFORMERS 2004	511,124.21	499,591.17	(11,533.04)	-2%	0.38%	511,124.21	499,591.17	(11,533.04)	Apr-04	Dec-04	Jan-04	Jun-05		2004
116658	Building	9,920.11	35,500.92	25,580.81	72%	0.01%	9,920.11	35,500.92	25,580.81	Jan-04	Dec-04	Jul-04	Jul-04		2004
116764	Brown N 138kV Bkr Chg	29,754.74		(29,754.74)		0.02%	29,754.74	-	(29,754.74)			Jan-04	Sep-04		2004
116765	Spare 161 and 138kV Bkrs	9,149.21		(9,149.21)		0.01%	9,149.21	-	(9,149.21)			Jan-04	Jun-04		2004
116767	IT 2004 Cap Alloc KU		4,795,442.07	4,795,442.07	100%	0.00%	-	4,795,442.07	4,795,442.07	Apr-04	Dec-04			Budget was incorrectly identified as a Capital Corp project and therefore is not included in this data set. Actuals are correctly attributed to the utility.	2004
116774	EMS Upgrade - 2004		390,000.00	390,000.00	100%	0.00%	-	390,000.00	390,000.00	Mar-04	Jul-04			Budget is developed at a higher level to encompass multiple projects and was either reallocated during the year to individual projects such as project 119749.	2004
116775	Control Rm Upgrades-2004		50,000.00	50,000.00	100%	0.00%	-	50,000.00	50,000.00	Apr-04	Nov-04				2004
116797	Higby Mill T-284	3,651.54		(3,651.54)		0.00%	3,651.54	-	(3,651.54)			Jun-04	Oct-04		2004
116799	BR1-1 ID FAN MTR RBLD 03	(2,823.69)		2,823.69		0.00%	(2,823.69)	-	2,823.69			Aug-04	Aug-04		2004
116801	BR1-1 BFP MTR REBUILD 03	(4,559.75)		4,559.75		0.00%	(4,559.75)	-	4,559.75			Jun-04	Jun-04		2004
116802	KDT-IT Projects-Capital	584,032.16	741,000.00	156,967.84	21%	0.43%	584,032.16	741,000.00	156,967.84	Jun-04	Jun-04	Jan-04	Dec-04		2004

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
116812	MARION COUNTY KY 49	19,567.90		(19,567.90)		0.01%	19,567.90	-	(19,567.90)			Aug-04	Oct-05		2004
116814	Arnold Bushing Replacement	993.92		(993.92)		0.00%	993.92	-	(993.92)			Mar-04	Mar-04		2004
116829	ELIHU-SEWELLTON P-2 POLES	394,844.38		(394,844.38)		0.29%	394,844.38	-	(394,844.38)			Jan-04	Sep-05	Pole replacement funded by K9	2004
116833	PIN KY DATA LINK MK RDY	18,831.71		(18,831.71)		0.01%	18,831.71	-	(18,831.71)			Jan-04	Aug-08		2004
116842	Lynch Sub Access Upgrade	19.58		(19.58)		0.00%	19.58	-	(19.58)			Jan-04	Jan-04		2004
116862	SMT KY1577 MONTICELLO ST	225,542.30		(225,542.30)		0.17%	225,542.30	-	(225,542.30)			May-04	Mar-09		2004
116876	BR1 DAS SYSTEM UPGR 03	(1,952.67)		1,952.67		0.00%	(1,952.67)	-	1,952.67			Feb-04	Oct-04		2004
116881	GR Fluid Drive Motor	(357.90)		357.90		0.00%	(357.90)	-	357.90			Jul-04	Jul-04		2004
116883	KRB-Budget Plan	24,868.22		(24,868.22)		0.02%	24,868.22	-	(24,868.22)			Jan-04	Aug-04		2004
116902	GH MAINT FORK TRUCK 03	(1,524.00)		1,524.00		0.00%	(1,524.00)	-	1,524.00			Jan-04	Jan-04		2004
116905	MOBILE GIS PILOT KU	(25,153.66)		25,153.66		-0.02%	(25,153.66)	-	25,153.66			Jan-04	Aug-04		2004
116910	CT6 C INSPECTION KU	3,666,275.40	3,671,635.00	5,359.60	0%	2.70%	3,666,275.40	3,671,635.00	5,359.60	Jan-04	Dec-04	Nov-04	Mar-06		2004
116915	2003 Stonega	443.89		(443.89)		0.00%	443.89	-	(443.89)			Feb-04	Feb-04		2004
116919	KY 8 RECONDUCTOR TO IVOR RD	47,743.26		(47,743.26)		0.04%	47,743.26	-	(47,743.26)			Jan-04	May-04		2004
116920	MSU - NASA TOWER	9,141.44		(9,141.44)		0.01%	9,141.44	-	(9,141.44)			Jan-04	Dec-04		2004
116923	CITY OF MOREHEAD 2ND STREET	958.32		(958.32)		0.00%	958.32	-	(958.32)			Jan-04	Jul-04		2004
116927	Brown North DFR	49,543.16		(49,543.16)		0.04%	49,543.16	-	(49,543.16)			Jan-04	Aug-04		2004
116928	Ghent DFR	69,151.75		(69,151.75)		0.05%	69,151.75	-	(69,151.75)			Jan-04	Jun-05		2004
116940	DX SYNC CHECK RELAY 03	1,154.10		(1,154.10)		0.00%	1,154.10	-	(1,154.10)			Mar-04	Mar-04		2004
116944	Amer Ave-Haefling69kv	1,663.73		(1,663.73)		0.00%	1,663.73	-	(1,663.73)			Jan-04	Sep-06		2004
116958	Tyrone - West Frankfort 138kv	1,123.50		(1,123.50)		0.00%	1,123.50	-	(1,123.50)			Apr-04	Apr-08		2004
116960	Rodburn-Morehead East 69KV	27,503.29		(27,503.29)		0.02%	27,503.29	-	(27,503.29)			Jan-04	Apr-04		2004
116965	Shwr/Eye Stat port wtr fd line	1,873.07		(1,873.07)		0.00%	1,873.07	-	(1,873.07)			Jan-04	Jan-04		2004
116968	Clk Co-Spencer 69KV Sys Par	71,356.94		(71,356.94)		0.05%	71,356.94	-	(71,356.94)			Jan-04	Jun-04		2004
116996	Ohio Co. HVIU Replace	4,648.45		(4,648.45)		0.00%	4,648.45	-	(4,648.45)			Jan-04	Dec-04		2004
117000	BEREA SWITCH	43,020.45		(43,020.45)		0.03%	43,020.45	-	(43,020.45)			Feb-04	May-04		2004
117001	VILEY #621 SUB BRK ADDITION	28,932.31		(28,932.31)		0.02%	28,932.31	-	(28,932.31)			Jan-04	Jul-04		2004
117002	INSTALL BRK LAWRENCEBURG #639	14,222.23		(14,222.23)		0.01%	14,222.23	-	(14,222.23)			Jan-04	Jul-04		2004
117005	INST STR 242A MORG-GRP 161	(12,800.00)		12,800.00		-0.01%	(12,800.00)	-	12,800.00			Aug-04	Aug-04		2004
117017	HLN US421 BARN BR - VA LINE	3,871.87		(3,871.87)		0.00%	3,871.87	-	(3,871.87)			Dec-04	Dec-09		2004
117020	KRB S B CREDIT	36,412.69		(36,412.69)		0.03%	36,412.69	-	(36,412.69)			Feb-04	Dec-04		2004
117022	Straight Crk Tap Repl Switch	27,640.71		(27,640.71)		0.02%	27,640.71	-	(27,640.71)			May-04	Apr-05		2004
117025	Decision Support Phase III KU	3,068.69		(3,068.69)		0.00%	3,068.69	-	(3,068.69)			Jan-04	Mar-04		2004
117028	MATRIX SECURITY SYSTEM	8,810.55		(8,810.55)		0.01%	8,810.55	-	(8,810.55)			Jun-04	Dec-04		2004
117033	Purchase GridGuard Software-KU	6,639.16		(6,639.16)		0.00%	6,639.16	-	(6,639.16)			Mar-04	Mar-04		2004
117037	BR1 1-2 BFP MOTOR REWIND 03	(6,361.54)		6,361.54		0.00%	(6,361.54)	-	6,361.54			Aug-04	Aug-04		2004
117040	PURCHASE BACKYARD MINI DERRICK	90,465.70		(90,465.70)		0.07%	90,465.70	-	(90,465.70)			Apr-04	Apr-04		2004
117052	KCD - SUPPLIER CAP - CERTIF.	37,895.31	42,001.40	4,106.09	10%	0.03%	37,895.31	42,001.40	4,106.09	Apr-04	Jul-04	May-04	Dec-04		2004
117062	Clk Co-Parker Seal 69KV	107,888.49		(107,888.49)		0.08%	107,888.49	-	(107,888.49)			Jan-04	Dec-04		2004
117064	CAMPBELLSVILLE FORKLIFT	294.03		(294.03)		0.00%	294.03	-	(294.03)			Jan-04	Mar-04		2004
117068	Monitoring Equipment	1,036.87		(1,036.87)		0.00%	1,036.87	-	(1,036.87)			Jan-04	Apr-04		2004
117091	GR Instrument Shop Tools	1,588.72		(1,588.72)		0.00%	1,588.72	-	(1,588.72)			Jan-04	Jan-04		2004
117099	Eville Storeroom Hwy relocate	23,386.97		(23,386.97)		0.02%	23,386.97	-	(23,386.97)			Apr-04	Nov-07		2004
117100	KCD - HR SERV HEADQ2 - WELLFIT	18,874.39	27,001.05	8,126.66	30%	0.01%	18,874.39	27,001.05	8,126.66	Jan-04	Mar-04	Jun-04	Oct-04		2004
117101	KCD - HRSERV HQ2 -IMPLEMENT PS		45,263.13	45,263.13	100%	0.00%	-	45,263.13	45,263.13	Oct-04	Dec-04				2004
117102	KCD - HR SERV HQ2 -CONTRACT DB	9,986.25	10,860.99	874.74	8%	0.01%	9,986.25	10,860.99	874.74	Jan-04	Mar-04	Mar-04	Sep-04		2004
117103	KCD HRSERV -HQ2 -DISAB MANAG		9,052.68	9,052.68	100%	0.00%	-	9,052.68	9,052.68	Jan-04	Mar-04				2004
117109	CORNING HBURG WILDLIFE PROT	(8,031.21)		8,031.21		-0.01%	(8,031.21)	-	8,031.21			Feb-04	Jan-05		2004
117114	PLS-CADD Software Purchase	128,717.65		(128,717.65)		0.09%	128,717.65	-	(128,717.65)			Apr-04	Jul-04		2004
117119	GH ASH POND EXPAN PIPING 03	489.62		(489.62)		0.00%	489.62	-	(489.62)			Jan-04	Jan-04		2004
117120	Greenville Wire Trailers	3,016.36		(3,016.36)		0.00%	3,016.36	-	(3,016.36)			Feb-04	Feb-04		2004
117128	Livingston Co RTU Replace	18,570.30		(18,570.30)		0.01%	18,570.30	-	(18,570.30)			Jan-04	Mar-04		2004
117129	Sweet Hollow-Farley 69kv	1,013.27		(1,013.27)		0.00%	1,013.27	-	(1,013.27)			Jan-04	Mar-04		2004
117139	Barlow	3,393.00		(3,393.00)		0.00%	3,393.00	-	(3,393.00)			Jan-04	Jan-04		2004
117145	KCS - ORACLE 11i Implement		1,722,001.48	1,722,001.48	100%	0.00%	-	1,722,001.48	1,722,001.48	Dec-04	Dec-04			Budget was recorded on this project, but actuals were recorded on project #113510.	2004
117146	KCS - OTHER CFO CAPITAL		250,000.00	250,000.00	100%	0.00%	-	250,000.00	250,000.00	Jan-04	Jun-04				2004
117147	T-437 H and X Bushing Replace	25,351.05		(25,351.05)		0.02%	25,351.05	-	(25,351.05)			Mar-04	Aug-04		2004
117150	Trimble County 2 KU	2,343,693.70	2,400,000.77	56,307.07	2%	1.72%	2,343,693.70	2,400,000.77	56,307.07	Jan-04	Dec-10	Mar-04	Dec-09		2004
117157	REPLACE OUTSIDE DOOR	10,073.70		(10,073.70)		0.01%	10,073.70	-	(10,073.70)			Sep-04	Sep-04		2004
117161	TC2 - KU	1,012,737.66		(1,012,737.66)		0.74%	1,012,737.66	-	(1,012,737.66)			Feb-04	Dec-04	To move Servco labor to specific construction projects.	2004
117162	GH ASH POND PIPE MAINT BOAT 03	(440.00)		440.00		0.00%	(440.00)	-	440.00			Jan-04	Jan-04		2004
117165	CT DSL ENHANCEMENTS 04	19,729.71		(19,729.71)		0.01%	19,729.71	-	(19,729.71)			Jan-04	Mar-04		2004
117167	KGN CT DSL Enhancements	19,729.71		(19,729.71)		0.01%	19,729.71	-	(19,729.71)			Jan-04	Mar-04		2004
117181	Rogersville TB0557 Breaker	37,749.63		(37,749.63)		0.03%	37,749.63	-	(37,749.63)			Jan-04	Apr-04		2004
117182	Hardinsburg RTU Replacement	18,026.59		(18,026.59)		0.01%	18,026.59	-	(18,026.59)			Feb-04	Apr-04		2004
117183	Livingsotn Co. Battery Replace	15,163.94		(15,163.94)		0.01%	15,163.94	-	(15,163.94)			Apr-04	Sep-04		2004
117184	Carntown Battery Replacement	12,594.26		(12,594.26)		0.01%	12,594.26	-	(12,594.26)			Apr-04	Nov-04		2004
117186	Crittenden Co Battery Replace	15,303.31		(15,303.31)		0.01%	15,303.31	-	(15,303.31)			Apr-04	May-04		2004
117187	Haefling Battery Replacement	14,512.84		(14,512.84)		0.01%	14,512.84	-	(14,512.84)			Apr-04	Nov-04		2004
117188	River Queen Battery Replacment	13,355.88		(13,355.88)		0.01%	13,355.88	-	(13,355.88)			Apr-04	Jun-04		2004
117189	Rogersville Battery Replace	12,247.18		(12,247.18)		0.01%	12,247.18	-	(12,247.18)			Apr-04	Oct-04		2004
117192	Clk Co-Spencer 69KV Line	72,478.09		(72,478.09)		0.05%	72,478.09	-	(72,478.09)			Jan-04	Nov-04		2004
117200	CT FUPLA TOOL 04	2,035.52		(2,035.52)		0.00%	2,035.52	-	(2,035.52)			Feb-04	Feb-04		2004
117201	CSS WINTERCARE	11,290.42		(11,290.42)		0.01%	11,290.42	-	(11,290.42)			Feb-04	May-04		2004

KENTUCKY UTILITIES
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Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
117205	Imb-Andover Relo Penn VA	160,682.35		(160,682.35)		0.12%	160,682.35	-	(160,682.35)			Mar-04	Sep-04		2004
117206	UFLS KU CO 2004 2005	151,688.99		(151,688.99)		0.11%	151,688.99	-	(151,688.99)	Jan-05	Dec-05	Mar-04	Jul-06		2004
117208	BR "H" BELT REPL 04	19,570.48		(19,570.48)		0.01%	19,570.48	-	(19,570.48)			Jan-04	Sep-04		2004
117211	Misc Shelbyville BTM	1,762.18		(1,762.18)		0.00%	1,762.18	-	(1,762.18)			Apr-04	Nov-05		2004
117212	INST CHAR COAL 34.5 TAP	8,008.45		(8,008.45)		0.01%	8,008.45	-	(8,008.45)			Apr-04	Sep-06		2004
117213	BR PH CRANE RADIOS 04	1,724.35		(1,724.35)		0.00%	1,724.35	-	(1,724.35)			Apr-04	Apr-04		2004
117214	TB0371BushingReplace	5,621.89		(5,621.89)		0.00%	5,621.89	-	(5,621.89)			Feb-04	Nov-04		2004
117216	KU STORMS - 1/25/04	29,304.40		(29,304.40)		0.02%	29,304.40	-	(29,304.40)			Jan-04	Mar-04		2004
117222	BR1-1 CRUSHER MOTOR 04	42,213.58		(42,213.58)		0.03%	42,213.58	-	(42,213.58)			May-04	Jul-04		2004
117223	2004 P1 GRP-GRS-CLOV 138	198,717.84		(198,717.84)		0.15%	198,717.84	-	(198,717.84)			May-04	Dec-04		2004
117224	RET 5 MI EAR-BAR 34KV	9.63		(9.63)		0.00%	9.63	-	(9.63)			Apr-04	Sep-06		2004
117226	Brown CT 714 Replacement	114,899.72		(114,899.72)		0.08%	114,899.72	-	(114,899.72)			Feb-04	Feb-05		2004
117228	BR2 CORNER A FIRE REP 04	25,228.66		(25,228.66)		0.02%	25,228.66	-	(25,228.66)			Feb-04	Dec-04		2004
117232	Ghent 904 Recloser Repl.	2,510.46		(2,510.46)		0.00%	2,510.46	-	(2,510.46)			Apr-04	May-04		2004
117233	Carr-E.Frkt 138KV P2 Proj	5,567.97		(5,567.97)		0.00%	5,567.97	-	(5,567.97)	Apr-05	Jul-05	Feb-04	Dec-07		2004
117234	Hytorc Hydraulic Wrench	6,565.66		(6,565.66)		0.00%	6,565.66	-	(6,565.66)			Apr-04	Apr-04		2004
117238	Carr-Clifty Crk 138KV P2	269.74		(269.74)		0.00%	269.74	-	(269.74)			Feb-04	Dec-07		2004
117239	Replace Bushing on TB0358	0.00		(0.00)		0.00%	0.00	-	(0.00)			Feb-04	Nov-04		2004
117241	RICHMOND - LAKE REBA	134,933.60		(134,933.60)		0.10%	134,933.60	-	(134,933.60)			May-04	May-05		2004
117247	Super Walmart Development	82,381.13		(82,381.13)		0.06%	82,381.13	-	(82,381.13)			Mar-04	Dec-04		2004
117250	Georgetown Heat	10,064.34		(10,064.34)		0.01%	10,064.34	-	(10,064.34)			Mar-04	Mar-04		2004
117252	BR2 OIS MONITOR REP 04	7,155.23		(7,155.23)		0.01%	7,155.23	-	(7,155.23)			Feb-04	Dec-04		2004
117255	Purchase Copier and Plotter	14,056.24		(14,056.24)		0.01%	14,056.24	-	(14,056.24)			May-04	Jul-04		2004
117260	KUPk-Wofrd Repl Carpenter Sw.	12,853.56		(12,853.56)		0.01%	12,853.56	-	(12,853.56)			Aug-04	Sep-04		2004
117271	Amer.Ave.-Haefling 69KV	62,581.12		(62,581.12)		0.05%	62,581.12	-	(62,581.12)			Feb-04	Mar-06		2004
117276	RTU Channel Additions	11,067.76		(11,067.76)		0.01%	11,067.76	-	(11,067.76)			Mar-04	Jul-04		2004
117278	GR Fire Hydrant Lines	52,287.22		(52,287.22)		0.04%	52,287.22	-	(52,287.22)			Mar-04	May-04		2004
117279	No. 2 Service Water Pump	20,890.00		(20,890.00)		0.02%	20,890.00	-	(20,890.00)			Apr-04	Mar-05		2004
117282	GR 1 & 2 Retirement	888.29		(888.29)		0.00%	888.29	-	(888.29)			Jun-04	Jun-04		2004
117284	CSS-Payment Pending_KU	16,020.16		(16,020.16)		0.01%	16,020.16	-	(16,020.16)			Apr-04	Oct-04		2004
117285	Winc Ind Sw & Tap @ Corp Dr.	17,914.43		(17,914.43)		0.01%	17,914.43	-	(17,914.43)			May-04	May-05		2004
117290	TY3 GSU H BUSHING REPL 04	22,196.93		(22,196.93)		0.02%	22,196.93	-	(22,196.93)			Mar-04	Dec-05		2004
117291	KY RIVER INSTALL MOS	41,856.35		(41,856.35)		0.03%	41,856.35	-	(41,856.35)			Apr-04	Nov-06		2004
117292	Ghent carrier replacements	26,449.11		(26,449.11)		0.02%	26,449.11	-	(26,449.11)			Mar-04	Oct-04		2004
117293	Kenton carrier replacements	8,598.78		(8,598.78)		0.01%	8,598.78	-	(8,598.78)			May-04	Aug-04		2004
117294	Ghent RTU Replacement	56,883.75		(56,883.75)		0.04%	56,883.75	-	(56,883.75)			Mar-04	Nov-04		2004
117295	Dorchester RTU Replacement	44,333.73		(44,333.73)		0.03%	44,333.73	-	(44,333.73)			Apr-04	Nov-04		2004
117298	Brown North 345kV recv replace	16,168.17		(16,168.17)		0.01%	16,168.17	-	(16,168.17)			Apr-04	Apr-05		2004
117299	WINCHESTER WATER WORKS	34,729.14		(34,729.14)		0.03%	34,729.14	-	(34,729.14)			Oct-04	Aug-08		2004
117300	BR1-3 PULV MOTOR RBLD 04	34,904.14		(34,904.14)		0.03%	34,904.14	-	(34,904.14)			Mar-04	May-04		2004
117302	BR1 PULVERIZER WRENCH 04	13,393.06		(13,393.06)		0.01%	13,393.06	-	(13,393.06)			Apr-04	Apr-04		2004
117309	Rate Case -KU	403,530.93		(403,530.93)		0.30%	403,530.93	-	(403,530.93)			May-04	Dec-04	Emergent work due to modifications to the customer information system that were required in order to provide additional information in support of the rate case. Based on timing of the rate case the project was not anticipated in the 2004 budget.	2004
117315	Hardin Co RTU Replacement	24,971.25		(24,971.25)		0.02%	24,971.25	-	(24,971.25)			Apr-04	Jul-04		2004
117316	KU-SL RATA Safety Equip	4,373.29		(4,373.29)		0.00%	4,373.29	-	(4,373.29)			Apr-04	Apr-04		2004
117319	SPCC Mods - KU Transmission	5,293.30		(5,293.30)		0.00%	5,293.30	-	(5,293.30)	Jan-06	Dec-09	Mar-04	Dec-09		2004
117325	GH DIESEL FUEL STORAGE TANK 04	85,444.59		(85,444.59)		0.06%	85,444.59	-	(85,444.59)			Jun-04	Nov-04		2004
117332	DO Benchmark Report	20,363.13		(20,363.13)		0.01%	20,363.13	-	(20,363.13)			Mar-04	Jul-04		2004
117333	Arnold-Evarts 69 kv P1 Pole	166.45		(166.45)		0.00%	166.45	-	(166.45)			Jun-04	Dec-07		2004
117348	GRPP 138kV Bkrs (4) Repl	119,878.16		(119,878.16)		0.09%	119,878.16	-	(119,878.16)			Apr-04	May-05		2004
117352	WINCHESTER STORES ROOF	12,365.73		(12,365.73)		0.01%	12,365.73	-	(12,365.73)			May-04	May-04		2004
117355	Replace Sonora Transformer	124,030.61		(124,030.61)		0.09%	124,030.61	-	(124,030.61)			May-04	Nov-04		2004
117357	BR1 BMS HMI DISPLAY 04	6,057.55		(6,057.55)		0.00%	6,057.55	-	(6,057.55)			Aug-04	Nov-04		2004
117362	Accrued Labor - KU	72,825.03		(72,825.03)		0.05%	72,825.03	-	(72,825.03)			Sep-04	Jan-09		2004
117363	GR No. 2 Oil Purifier	5,373.69		(5,373.69)		0.00%	5,373.69	-	(5,373.69)			Apr-04	Jul-04		2004
117373	TY 3 INTAKE TRASH BARS 04	48,279.13		(48,279.13)		0.04%	48,279.13	-	(48,279.13)			Dec-04	Dec-04		2004
117374	TY3 PRECIP RAP/VIB/CON UPGR 04	67,230.88		(67,230.88)		0.05%	67,230.88	-	(67,230.88)			Sep-04	Oct-05		2004
117378	Kenton-734 Bushing Repl.	19,072.36		(19,072.36)		0.01%	19,072.36	-	(19,072.36)			Apr-04	Nov-04		2004
117380	KCD - HR HEADQ2 BENEFITS SELF	41,079.22		(41,079.22)		0.03%	41,079.22	-	(41,079.22)			May-04	Dec-04		2004
117387	TY LADIES RESTRM/LKR RM 04	12,273.75		(12,273.75)		0.01%	12,273.75	-	(12,273.75)			Sep-04	Sep-05		2004
117388	TY3 PA SYSTEM UPGR 04	1,936.47		(1,936.47)		0.00%	1,936.47	-	(1,936.47)			Sep-04	Nov-04		2004
117389	CT6 GAS DET ANALYZER 04	14,757.51		(14,757.51)		0.01%	14,757.51	-	(14,757.51)			Jun-04	Jul-04		2004
117392	GH4 E HEATER TRAY REPL 04	131,914.69		(131,914.69)		0.10%	131,914.69	-	(131,914.69)			Nov-04	Jun-05		2004
117395	BR1 FLAME SCAN/AIR BLWR REP 04	69,453.60		(69,453.60)		0.05%	69,453.60	-	(69,453.60)			Sep-04	Jan-05		2004
117396	BR3 GLND STM COND RETUBE 04	8,612.50		(8,612.50)		0.01%	8,612.50	-	(8,612.50)			Jun-04	Jun-04		2004
117399	BR3 COOL TWR MTR/GRBX REPL 04	480,666.37		(480,666.37)		0.35%	480,666.37	-	(480,666.37)			Apr-04	Jun-04	Emergent work on motors & gearboxes funded from project 116257	2004
117401	BR PLAN OFFICE RADIOS 04	6,511.61		(6,511.61)		0.00%	6,511.61	-	(6,511.61)			Jun-04	Jun-04		2004
117406	PURCHASE WIRE REEL TRAILER	19,595.16		(19,595.16)		0.01%	19,595.16	-	(19,595.16)			Jul-04	Jul-04		2004
117407	PURCHASE WIRE STRING DOLLIES	3,283.75		(3,283.75)		0.00%	3,283.75	-	(3,283.75)			May-04	Nov-06		2004
117411	Bourbon Co Fairgrounds	(0.76)		0.76		0.00%	(0.76)	-	0.76			Jun-04	Jan-06		2004
117413	Replace Finchville Transformer	67,301.61		(67,301.61)		0.05%	67,301.61	-	(67,301.61)			Sep-04	May-05		2004
117417	KCD - StratSourc -Office Renov	6,296.07		(6,296.07)		0.00%	6,296.07	-	(6,296.07)			May-04	Aug-07		2004
117418	SEWER TAP RICHMOND STOREROOM	18,956.04		(18,956.04)		0.01%	18,956.04	-	(18,956.04)			May-04	Nov-04		2004

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
117421	EKPC E. Bernstadt Sub	15,496.50		(15,496.50)		0.01%	15,496.50	-	(15,496.50)			May-04	Aug-06		2004
117428	MISO Day2 - KU	27,236.08		(27,236.08)		0.02%	27,236.08	-	(27,236.08)			May-04	Sep-06		2004
117476	2004 P1 RIV QUEEN TAP 161	97,569.76		(97,569.76)		0.07%	97,569.76	-	(97,569.76)			Jul-04	Dec-04		2004
117480	GH1 BOILER SH DIV PANEL 2 04	101,519.07		(101,519.07)		0.07%	101,519.07	-	(101,519.07)	Jan-05	Dec-05	Oct-04	Jun-05		2004
117481	GH2 BOILER SH DIV PANEL 1 04	99,780.14		(99,780.14)		0.07%	99,780.14	-	(99,780.14)	Jan-05	Dec-05	Oct-04	Aug-05		2004
117484	OSI Software Upgrade	30,017.99		(30,017.99)		0.02%	30,017.99	-	(30,017.99)			Aug-04	Aug-04		2004
117486	GR 2004 Lawn Equipment	12,021.40		(12,021.40)		0.01%	12,021.40	-	(12,021.40)			Aug-04	Sep-04		2004
117548	KU Storm 5/19/04	6,172.20		(6,172.20)		0.00%	6,172.20	-	(6,172.20)			Jun-04	Sep-05		2004
117561	T-454 American Ave.	15,251.59		(15,251.59)		0.01%	15,251.59	-	(15,251.59)			May-04	Mar-05		2004
117568	Scott County Noise Barrier	9,282.56		(9,282.56)		0.01%	9,282.56	-	(9,282.56)			Jun-04	Aug-05		2004
117579	KU 04 Dist Cap Installations	884,263.89		(884,263.89)		0.65%	884,263.89	-	(884,263.89)			Sep-04	Aug-06	This project was funded by 111446.	2004
117607	REPLACE CONCRETE AT OFC ENTR	5,816.89		(5,816.89)		0.00%	5,816.89	-	(5,816.89)			Aug-04	Aug-04		2004
117617	GH 5B TRANSFORMER REWIND 04	97,357.25		(97,357.25)		0.07%	97,357.25	-	(97,357.25)			Jul-04	Oct-04		2004
117628	KU/ODP STORMS 5/26-27/04	334,671.49		(334,671.49)		0.25%	334,671.49	-	(334,671.49)			May-04	Dec-04	Budget is developed at a high level for weather events and reallocated to individual projects as major and minor weather events as they occur. In total, the full year variance on storms this year is $215K over budget.	2004
117635	Replace Fawkes Fence	45,014.90		(45,014.90)		0.03%	45,014.90	-	(45,014.90)			Sep-04	Jan-05		2004
117639	KU/ODP Storms 5/30/04	127,543.23		(127,543.23)		0.09%	127,543.23	-	(127,543.23)			Jun-04	Aug-04		2004
117670	GR A.E.D's	5,978.40		(5,978.40)		0.00%	5,978.40	-	(5,978.40)			Aug-04	Aug-04		2004
117681	Brown North RTU Replacement	43,902.10		(43,902.10)		0.03%	43,902.10	-	(43,902.10)			Aug-04	Apr-05		2004
117682	BR2 COOLING TWR FILL REPL 04	192,512.06		(192,512.06)		0.14%	192,512.06	-	(192,512.06)			Aug-04	Jun-05		2004
117693	Toms Creek 69 KV Relo	7,493.69		(7,493.69)		0.01%	7,493.69	-	(7,493.69)			Jun-04	Jan-08		2004
117695	KU Storms 6/12/04	7,533.46		(7,533.46)		0.01%	7,533.46	-	(7,533.46)			Jun-04	Jul-04		2004
117706	Carrollton House Replace	71,061.30		(71,061.30)		0.05%	71,061.30	-	(71,061.30)			Aug-04	Apr-05		2004
117707	UK Med Ctr 69 Bkr Change	154,645.58		(154,645.58)		0.11%	154,645.58	-	(154,645.58)			Aug-04	Mar-05		2004
117708	Brown CT 704 Replace	71,607.53		(71,607.53)		0.05%	71,607.53	-	(71,607.53)			Aug-04	Feb-05		2004
117712	DX CREST GATE FALL RESTRAIN 04	15,096.33		(15,096.33)		0.01%	15,096.33	-	(15,096.33)			Aug-04	Oct-04		2004
117734	Boone Ave 69kV 30MVAR Cap	73,119.16		(73,119.16)		0.05%	73,119.16	-	(73,119.16)			Sep-04	Nov-05		2004
117735	Leitchfld E 69kV 14.4MVAR Cap	102,899.20		(102,899.20)		0.08%	102,899.20	-	(102,899.20)			Sep-04	Sep-05		2004
117736	BR J CONV BELT REPLACE 04	29,934.15		(29,934.15)		0.02%	29,934.15	-	(29,934.15)			Aug-04	May-05		2004
117778	BR CARRYDECK CRANE REPL 04	95,151.19		(95,151.19)		0.07%	95,151.19	-	(95,151.19)	Mar-05	Nov-05	Dec-04	Dec-04		2004
117780	BR 2500 RECORDER REPL 04-06	62,487.30		(62,487.30)		0.05%	62,487.30	-	(62,487.30)	Mar-05	Nov-05	Dec-04	Mar-07		2004
117805	CARROLLTON	5,970.13		(5,970.13)		0.00%	5,970.13	-	(5,970.13)			Aug-04	Aug-04		2004
117806	2004 P2 GRAHAM-WICK 161	207,103.38		(207,103.38)		0.15%	207,103.38	-	(207,103.38)			Oct-04	Feb-05		2004
117808	Repl. Bushings on TB0197	5,819.65		(5,819.65)		0.00%	5,819.65	-	(5,819.65)			Jul-04	Jul-04		2004
117988	Science Hill Hwy 27 Relo	129.43		(129.43)		0.00%	129.43	-	(129.43)			Oct-04	Jun-09		2004
118082	GH POTABLE WATER CONVERSION 05	86,213.67		(86,213.67)		0.06%	86,213.67	-	(86,213.67)	Jan-05	Dec-05	Oct-04	Jan-05		2004
118086	GH1 BOILER BUCKSTAY UPGRADE O5	171,585.09		(171,585.09)		0.13%	171,585.09	-	(171,585.09)	Jan-05	Dec-05	Dec-04	Jul-05		2004
118097	GH2 2-1 AIR HTR BASKET REPL 05	31,733.81		(31,733.81)		0.02%	31,733.81	-	(31,733.81)	Jan-05	Dec-05	Dec-04	Jul-05		2004
118098	GH2 2-2 AIR HTR BASKET REPL 05	31,733.69		(31,733.69)		0.02%	31,733.69	-	(31,733.69)	Jan-05	Dec-05	Dec-04	Jul-05		2004
118102	GH1 REPL COAL PIPE W/CERAM 05	2,386.52		(2,386.52)		0.00%	2,386.52	-	(2,386.52)	Jan-05	Dec-05	Nov-04	Apr-05		2004
118116	GH JLG MAN-LIFT 05	49,315.18		(49,315.18)		0.04%	49,315.18	-	(49,315.18)	Jan-05	Dec-05	Dec-04	Dec-04		2004
118117	GH STORES TRUCK 05	37,498.71		(37,498.71)		0.03%	37,498.71	-	(37,498.71)	Jan-05	Dec-05	Dec-04	Dec-04		2004
118118	GH GENIE MAN-LIFT 05	6,588.44		(6,588.44)		0.00%	6,588.44	-	(6,588.44)	Jan-05	Dec-05	Dec-04	Dec-04		2004
118161	Storm 7/5/04	31,265.46		(31,265.46)		0.02%	31,265.46	-	(31,265.46)			Jul-04	Aug-04		2004
118165	SMT US27 SECTION 1	20,723.58		(20,723.58)		0.02%	20,723.58	-	(20,723.58)	Jan-05	Jan-05	Nov-04	Aug-08		2004
118190	RTU Parts for Brown	5,341.87		(5,341.87)		0.00%	5,341.87	-	(5,341.87)			Dec-04	Dec-04		2004
118194	Pisgah-604 Bushing Rpl	238.67		(238.67)		0.00%	238.67	-	(238.67)			Jul-04	Jun-05		2004
118233	KU STORMS 7/13/04	214,215.24		(214,215.24)		0.16%	214,215.24	-	(214,215.24)			Jul-04	Aug-04		2004
118235	GH3 PRIMARY SH TUBE REPL 05	535.00		(535.00)		0.00%	535.00	-	(535.00)	Jan-05	Dec-05	Oct-04	Apr-05		2004
118248	Bear Track Bushing Repl	1,572.39		(1,572.39)		0.00%	1,572.39	-	(1,572.39)			Jul-04	Aug-04		2004
118251	GH3 FGD	3,098.35		(3,098.35)		0.00%	3,098.35	-	(3,098.35)	Jan-05	Dec-10	Dec-04	Dec-09		2004
118259	ISCHEDULER - KU	17,440.94		(17,440.94)		0.01%	17,440.94	-	(17,440.94)			Sep-04	Jun-05		2004
118260	GR Expansion Joints	25,870.90		(25,870.90)		0.02%	25,870.90	-	(25,870.90)			Aug-04	Aug-04		2004
118261	Middletown-Finch ABS	32,515.40		(32,515.40)		0.02%	32,515.40	-	(32,515.40)			Sep-04	Feb-05		2004
118265	KU STORMS 7/22/04	30,655.88		(30,655.88)		0.02%	30,655.88	-	(30,655.88)			Jul-04	Apr-05		2004
118276	Hardin Co 138kV PT replacement	22,113.70		(22,113.70)		0.02%	22,113.70	-	(22,113.70)			Sep-04	Dec-04		2004
118277	Spare 138kV PTs	16,740.80		(16,740.80)		0.01%	16,740.80	-	(16,740.80)			Nov-04	Nov-04		2004
118303	GH COAL CRUSHER MOTOR REPL 04	115,422.58		(115,422.58)		0.08%	115,422.58	-	(115,422.58)			Dec-04	Dec-04		2004
118316	Upgrade High Bridge Sub	38,850.69		(38,850.69)		0.03%	38,850.69	-	(38,850.69)			Oct-04	Dec-04		2004
118353	Denham St Tap Install Switch	21,252.93		(21,252.93)		0.02%	21,252.93	-	(21,252.93)			Nov-04	Aug-05		2004
118370	Hardin Co 345kV recv repl	191.75		(191.75)		0.00%	191.75	-	(191.75)			Oct-04	Jan-08		2004
118373	Lebanon 714 transfer trip repl	8,909.75		(8,909.75)		0.01%	8,909.75	-	(8,909.75)			Aug-04	Sep-04		2004
118381	GR 4B Switchgear Repair	109,692.48		(109,692.48)		0.08%	109,692.48	-	(109,692.48)			Sep-04	Feb-05		2004
118382	GR #2 Reserve Transf Sec Leads	79,778.21		(79,778.21)		0.06%	79,778.21	-	(79,778.21)			Oct-04	Dec-04		2004
118383	GR4 Condenser Inlet Piping	106,481.12		(106,481.12)		0.08%	106,481.12	-	(106,481.12)			Oct-04	Jun-05		2004
118384	GR4 Condenser Disch Vlv	50,819.41		(50,819.41)		0.04%	50,819.41	-	(50,819.41)			Nov-04	Jun-05		2004
118385	Purchase Defibrillator	2,543.52		(2,543.52)		0.00%	2,543.52	-	(2,543.52)			Dec-04	Dec-04		2004
118397	CyberSecurity High Priority KU	59,307.47		(59,307.47)		0.04%	59,307.47	-	(59,307.47)			Oct-04	Feb-05		2004
118402	0098 SYS PARA RECOND OH - ROS	27,446.06		(27,446.06)		0.02%	27,446.06	-	(27,446.06)			Nov-04	Oct-07		2004
118403	Brown - Tyrone 138kv Line	55,231.12		(55,231.12)		0.04%	55,231.12	-	(55,231.12)			Nov-04	Feb-08		2004
118404	Tyrone - Frankfort 69kv Line	12,127.06		(12,127.06)		0.01%	12,127.06	-	(12,127.06)			Nov-04	Feb-08		2004
118405	Adams - Delaplain Tap 69kv	2,264.98		(2,264.98)		0.00%	2,264.98	-	(2,264.98)			Nov-04	Feb-06		2004
118408	KU - Storm 8/28 & 29/04	3,111.18		(3,111.18)		0.00%	3,111.18	-	(3,111.18)			Sep-04	Sep-04		2004
118409	KU - STORMS 9/17/04	5,315.00		(5,315.00)		0.00%	5,315.00	-	(5,315.00)			Sep-04	Nov-04		2004

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
118411	Purchase Radio Consoles	65,664.97		(65,664.97)		0.05%	65,664.97	-	(65,664.97)			Nov-04	Dec-04		2004
118413	Purch TVA RTU	23,832.88		(23,832.88)		0.02%	23,832.88	-	(23,832.88)			Nov-04	Nov-04		2004
118417	KU-SL ICP Spec Upgr	6,354.70		(6,354.70)		0.00%	6,354.70	-	(6,354.70)			Nov-04	Nov-04		2004
119001	ROOF-E'TOWN	58,065.00		(58,065.00)		0.04%	58,065.00	-	(58,065.00)			Dec-04	Dec-04		2004
119249	Purchase Firewall - KU	8,390.70		(8,390.70)		0.01%	8,390.70	-	(8,390.70)			Dec-04	Dec-04		2004
119256	PURCHASE 2 FAULT WIZARDS	21,411.02		(21,411.02)		0.02%	21,411.02	-	(21,411.02)			Dec-04	Dec-04		2004
119267	BR1 COAL FDR IN GATE REP 04	22,738.91		(22,738.91)		0.02%	22,738.91	-	(22,738.91)			Oct-04	Nov-04		2004
119270	UK Med Center Bus Increase	3.75		(3.75)		0.00%	3.75	-	(3.75)			Nov-04	Jan-06		2004
119272	GH BARGE UNLOADER CTRLS 04	134,235.84		(134,235.84)		0.10%	134,235.84	-	(134,235.84)			Dec-04	Jan-06		2004
119273	Replace Bushing on TB0469	1,624.99		(1,624.99)		0.00%	1,624.99	-	(1,624.99)			Sep-04	Oct-04		2004
119286	BR AERIAL WORK PLTFM REPL 04	5,845.63		(5,845.63)		0.00%	5,845.63	-	(5,845.63)			Dec-04	Jan-05		2004
119289	PLANT SAFETY TAGGING	9,250.90		(9,250.90)		0.01%	9,250.90	-	(9,250.90)			Sep-04	Jun-06		2004
119487	Repair Doors at Kenton Sub	10,666.92		(10,666.92)		0.01%	10,666.92	-	(10,666.92)			Dec-04	Mar-05		2004
119488	Madisonville N 12kv Conversion	220.11		(220.11)		0.00%	220.11	-	(220.11)			Nov-04	Mar-07		2004
119511	GHENT STATION CONTROLS PROJECT	382,890.12		(382,890.12)		0.28%	382,890.12	-	(382,890.12)			Nov-04	Sep-05	Integrated into Controls Projects 119844,119846,119847, and 119848	2004
119516	CT6 QUENCH BLDG EXT 04	2,779.05		(2,779.05)		0.00%	2,779.05	-	(2,779.05)			Dec-04	Apr-06		2004
119517	CT7 QUENCH BLDG EXT 04	902.98		(902.98)		0.00%	902.98	-	(902.98)			Dec-04	Apr-06		2004
119532	KGN IT SUPPORT SERVCO	56,284.94		(56,284.94)		0.04%	56,284.94	-	(56,284.94)			Oct-04	Dec-04		2004
119537	Forklifts Lexington	81,806.71		(81,806.71)		0.06%	81,806.71	-	(81,806.71)			Dec-04	Dec-04		2004
119556	TY EXCITER FAN/DAMPER 04	2,768.08		(2,768.08)		0.00%	2,768.08	-	(2,768.08)			Dec-04	Dec-04		2004
119587	BR2 MAIN TILT DRIVES 04	38,739.34		(38,739.34)		0.03%	38,739.34	-	(38,739.34)			Nov-04	Jan-05		2004
119621	KGN-BR6 C INSPECTION	233,438.34		(233,438.34)		0.17%	233,438.34	-	(233,438.34)			Oct-04	Jan-05		2004
119630	DANVILLE ROOF REPLACEMENT	96,792.86		(96,792.86)		0.07%	96,792.86	-	(96,792.86)			Dec-04	Dec-04		2004
119645	Alcalde PT Replacement	7,658.02		(7,658.02)		0.01%	7,658.02	-	(7,658.02)			Oct-04	Dec-05		2004
119646	KGN Project Eng ServCo	233,799.95		(233,799.95)		0.17%	233,799.95	-	(233,799.95)			Oct-04	Jan-05		2004
119653	GR Demineralizer Trains	287,426.63		(287,426.63)		0.21%	287,426.63	-	(287,426.63)			Dec-04	Oct-05		2004
119654	Frequency Transducers Addition	2,735.81		(2,735.81)		0.00%	2,735.81	-	(2,735.81)			Dec-04	Jan-06		2004
119657	EMS Consolidation - KU	386,307.83		(386,307.83)		0.28%	386,307.83	-	(386,307.83)	Jun-06	Jun-06	Dec-04	May-06	The need for this project was identified during 2004 after the 2004 budget was prepared.	2004
119659	KU SOx COMMON	313,655.07		(313,655.07)		0.23%	313,655.07	-	(313,655.07)			Oct-04	Sep-08	Engineering done before allocating to actual unit projects.	2004
119663	Construct New Bedford Sub	31.50		(31.50)		0.00%	31.50	-	(31.50)			Dec-04	Jul-06		2004
119664	T-003 H Bushing Replace	21,099.52		(21,099.52)		0.02%	21,099.52	-	(21,099.52)			Nov-04	Dec-05		2004
119674	BR D CONVEYOR BELT REPL 04	14,935.49		(14,935.49)		0.01%	14,935.49	-	(14,935.49)			Nov-04	Dec-04		2004
119679	4TH FLOOR WIRELESS	2,712.81		(2,712.81)		0.00%	2,712.81	-	(2,712.81)			Nov-04	Jun-05		2004
119680	BR FUEL OIL UNLOADING PAD 04	43,178.90		(43,178.90)		0.03%	43,178.90	-	(43,178.90)			Nov-04	Mar-05		2004
119695	KU Res Ctr Nesting	4,717.06		(4,717.06)		0.00%	4,717.06	-	(4,717.06)			Dec-04	Dec-04		2004
119696	Purchase of Dranetz Meters	12,135.94		(12,135.94)		0.01%	12,135.94	-	(12,135.94)			Dec-04	Dec-04		2004
119704	MV-90 xi Software	10,324.11		(10,324.11)		0.01%	10,324.11	-	(10,324.11)			Dec-04	Dec-04		2004
119705	Times 2 Filing KU	9,664.47		(9,664.47)		0.01%	9,664.47	-	(9,664.47)			Nov-04	Dec-04		2004
119707	TY Auger Fuel Sampler 04	143,147.45		(143,147.45)		0.11%	143,147.45	-	(143,147.45)			Dec-04	Mar-05		2004
119723	CALL CENTER RENOVATION	22,979.90		(22,979.90)		0.02%	22,979.90	-	(22,979.90)			Nov-04	Dec-05		2004
119733	IT 2004 Cap Alloc - KU	2,877,348.36		(2,877,348.36)		2.12%	2,877,348.36	-	(2,877,348.36)			Nov-04	Sep-05	Budget was incorrectly identified as a Capital Corp project and therefore is not included in this data set. Actuals are correctly attributed to the utility.	2004
119735	Inst Breaker Simpsonville	19,998.80		(19,998.80)		0.01%	19,998.80	-	(19,998.80)			Dec-04	Nov-05		2004
119741	Overlap Meters - KU	1,608.74		(1,608.74)		0.00%	1,608.74	-	(1,608.74)			Dec-04	Oct-05		2004
119749	Mapboard Wall Installation	422,579.68		(422,579.68)		0.31%	422,579.68	-	(422,579.68)			Dec-04	Feb-05	Project was identified after the 2004 budget was identified and was funded by project 116774.	2004
119750	System Security Training - KU	12,500.00		(12,500.00)		0.01%	12,500.00	-	(12,500.00)			Dec-04	Dec-04		2004
119758	GH 3J&4J CONVEYOR ROOF REPL 04	44,176.25		(44,176.25)		0.03%	44,176.25	-	(44,176.25)			Dec-04	Dec-04		2004
119786	KU Storms 11/24/04	7,002.26		(7,002.26)		0.01%	7,002.26	-	(7,002.26)			Nov-04	Sep-06		2004
119808	REPLACEMENT LOUDEN ROOF	153,724.13		(153,724.13)		0.11%	153,724.13	-	(153,724.13)			Dec-04	Dec-04		2004
119809	BARLOW ROOF REPLACEMENT	83,503.00		(83,503.00)		0.06%	83,503.00	-	(83,503.00)			Dec-04	Jul-05		2004
119814	BR2 GSU HV BUSHING REPL 04	12,504.36		(12,504.36)		0.01%	12,504.36	-	(12,504.36)			Dec-04	Jul-05		2004
119817	BR D CONVEYOR GEARBOX 04	9,239.17		(9,239.17)		0.01%	9,239.17	-	(9,239.17)			Dec-04	Nov-05		2004
119827	KU Storms 12/07/04	16,742.80		(16,742.80)		0.01%	16,742.80	-	(16,742.80)			Dec-04	Jan-05		2004
119839	RESCALC - KU	7,950.00		(7,950.00)		0.01%	7,950.00	-	(7,950.00)			Dec-04	Feb-05		2004
119851	KGN-Barcoding 2005	30,000.00		(30,000.00)		0.02%	30,000.00	-	(30,000.00)			Dec-04	Jan-06		2004
119866	KU ICE STORM 12-23-04	51,882.38		(51,882.38)		0.04%	51,882.38	-	(51,882.38)			Dec-04	Jul-05		2004
119868	Rate Case	8,146.00		(8,146.00)		0.01%	8,146.00	-	(8,146.00)			Dec-04	Jun-05		2004
119869	SUMMARY BILLING KU	8,160.00		(8,160.00)		0.01%	8,160.00	-	(8,160.00)			Dec-04	Dec-04		2004
119870	TOE KU	936.00		(936.00)		0.00%	936.00	-	(936.00)			Dec-04	Dec-04		2004
119880	PR13 DS670 Diagnostic Station	23,907.18		(23,907.18)		0.02%	23,907.18	-	(23,907.18)			Dec-04	Dec-04		2004
119894	Corp - Misc Capital - KU	44,970.52		(44,970.52)		0.03%	44,970.52	-	(44,970.52)			Dec-04	Mar-07		2004
119903	Clear A&G 12/04	333,470.41		(333,470.41)		0.25%	333,470.41	-	(333,470.41)			Dec-04	Dec-09	This project is used for the annual true-up activity and does not have a cooresponding budget amount.	2004
BLDG216	BUILDING & GROUNDS 216		4,678.83	4,678.83	100%	0.00%	-	4,678.83	4,678.83	Jan-04	Dec-04	Nov-07	May-08		2004
BLDG236	BUILDING & GROUNDS 236		7,020.00	7,020.00	100%	0.00%	-	7,020.00	7,020.00	Apr-04	Nov-04				2004
BLDG315	BUILDING & GROUNDS 315		10,530.00	10,530.00	100%	0.00%	-	10,530.00	10,530.00	Jan-04	Dec-05	Jun-08	Oct-09		2004
BTM156	Behind The Meter 156	(5,929.12)		5,929.12		0.00%	(5,929.12)	-	5,929.12			Jan-04	Dec-09		2004
BTM216	BEHIND THE METER 216	(10,766.24)		10,766.24		-0.01%	(10,766.24)	-	10,766.24			Jan-04	Dec-09		2004
BTM236	Behind the Meter 236	(387.38)		387.38		0.00%	(387.38)	-	387.38			Jan-04	Jun-09		2004
BTM256	BEHIND THE METER 256	13,825.13		(13,825.13)		0.01%	13,825.13	-	(13,825.13)			Jan-04	Jun-09		2004
BTM416	BEHIND THE METER	715.18		(715.18)		0.00%	715.18	-	(715.18)			Jan-04	Dec-07		2004
BTM426	BEHIND THE METER - 014260	(401.37)		401.37		0.00%	(401.37)	-	401.37			Jan-04	Dec-09		2004
DPWO	DPWO	130.78		(130.78)		0.00%	130.78	-	(130.78)			Mar-04	Mar-04		2004

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
ECAPRR156	Inst cap/reg/recl-Earlington	2,775.97	35,000.49	32,224.52	92%	0.00%	2,775.97	35,000.49	32,224.52	Jan-04	Dec-09	Dec-04	Apr-09		2004
ECAPRR216	Instl cap/reg/recl-Danville	4,449.83		(4,449.83)		0.00%	4,449.83	-	(4,449.83)	Jan-06	Dec-09	Mar-04	Dec-09		2004
ECAPRR236	Inst cap/reg/recl-Richmond	1,168.17		(1,168.17)		0.00%	1,168.17	-	(1,168.17)	Jan-07	Dec-09	Feb-04	Aug-09		2004
ECAPRR246	Inst cap/reg/recl-Etown	15,050.53	21,338.48	6,287.95	29%	0.01%	15,050.53	21,338.48	6,287.95	Jan-04	Dec-09	Feb-04	Dec-09		2004
ECAPRR256	Inst cap/reg/recl-Shelbyville	58,821.11	92,046.96	33,225.85	36%	0.04%	58,821.11	92,046.96	33,225.85	Jan-04	Dec-09	Jan-04	Dec-09		2004
ECAPRR315	Inst cap/reg/recl-Lexington	69,484.82	16,984.23	(52,500.59)	-309%	0.05%	69,484.82	16,984.23	(52,500.59)	Jan-04	Dec-09	Mar-04	Sep-09		2004
ECAPRR366	Inst cap/reg/recl-Maysville	26,337.77		(26,337.77)		0.02%	26,337.77	-	(26,337.77)	Feb-06	Sep-09	Jan-04	Nov-09		2004
ECAPRR416	Inst cap/reg/recl-Pineville	2,629.22		(2,629.22)		0.00%	2,629.22	-	(2,629.22)	Jan-07	Dec-09	Aug-04	Jan-09		2004
ECAPRR766	Inst cap/reg/recl-Norton	5,454.34	19,800.16	14,345.82	72%	0.00%	5,454.34	19,800.16	14,345.82	Jan-04	Dec-09	Jan-04	Aug-09		2004
FUSE156	Fuse Coord-Earlington	10,117.26		(10,117.26)		0.01%	10,117.26	-	(10,117.26)			Feb-04	Dec-09		2004
FUSE216	Fuse Coord-Danville	3,817.99		(3,817.99)		0.00%	3,817.99	-	(3,817.99)	Jan-08	Dec-08	Apr-04	Dec-09		2004
FUSE236	Fuse Coor-Richmond	708.08	10,051.28	9,343.20	93%	0.00%	708.08	10,051.28	9,343.20	Jan-04	Dec-04	Jan-04	Jun-08		2004
FUSE256	Fuse Coord-Shelbyville	4,474.25		(4,474.25)		0.00%	4,474.25	-	(4,474.25)			Jan-04	Dec-09		2004
FUSE366	Fuse Coord-Maysville	88.01		(88.01)		0.00%	88.01	-	(88.01)			Sep-04	Feb-05		2004
FUSE416	Fuse Coord-Pineville	109.45		(109.45)		0.00%	109.45	-	(109.45)			Oct-04	Aug-09		2004
FUSE426	Fuse Coord-London	121.12		(121.12)		0.00%	121.12	-	(121.12)			Sep-04	Sep-09		2004
FUSE766	Fuse Coord-Norton	109.15		(109.15)		0.00%	109.15	-	(109.15)			Aug-04	Aug-04		2004
K0000	CIS DATA	6,147.98		(6,147.98)		0.00%	6,147.98	-	(6,147.98)			Jan-04	Apr-09		2004
K5	RELOCATIONS TRANS LINES	136,241.06	38,583.38	(97,657.68)	-253%	0.10%	136,241.06	38,583.38	(97,657.68)	Jan-04	Dec-08	Jan-04	Jun-09		2004
K6	NEW FACILITIES TRANS LINE PWO	113,413.78	413,000.04	299,586.26	73%	0.08%	113,413.78	413,000.04	299,586.26	Jan-04	Dec-08	Jan-04	Sep-09		2004
K7	PARAMETER UPGRADE T LINE PWO	79,869.57	1,058,000.04	978,130.47	92%	0.06%	79,869.57	1,058,000.04	978,130.47	Jan-04	Dec-08	Jan-04	Sep-09	Prioritized to other projects - placeholders for Transmission Planning projects that ultimately were cancelled	2004
K8	STORM DAMAGE T-LINE PWO	533,113.58		(533,113.58)		0.39%	533,113.58	-	(533,113.58)	Jan-07	Dec-08	Jan-04	Dec-09	Storm restoration was not budgeted by Transmission in 2004.	2004
K9	PRIORITY REPL T-LINES PWO	1,802,143.49	2,667,166.63	865,023.14	32%	1.33%	1,802,143.49	2,667,166.63	865,023.14	Jan-04	Dec-08	Jan-04	Dec-09	Replaced fewer poles than originally planned.	2004
KUCAP105	KU Interco JE CR Offset - 105	(13,786.48)		13,786.48		-0.01%	(13,786.48)	-	13,786.48			Jan-04	Dec-04		2004
KUCAP111	KU Interco JE CR Offset - 111	(11,817,712.65)		11,817,712.65		-8.69%	(11,817,712.65)	-	11,817,712.65			Jan-04	Jan-05	This project is used for the annual true-up activity and does not have a cooresponding budget amount.	2004
KUCAP121	KU Interco JE CR Offset - 121	(1,082,486.85)		1,082,486.85		-0.80%	(1,082,486.85)	-	1,082,486.85			Jan-04	Jan-05	This project is used for the annual true-up activity and does not have a cooresponding budget amount.	2004
KUCAP122	KU Interco JE CR Offset - 122	(365,032.08)		365,032.08		-0.27%	(365,032.08)	-	365,032.08			Jan-04	Dec-04	This project is used for the annual true-up activity and does not have a cooresponding budget amount.	2004
LINLO156	LINE LOCATION - 011560	139.63		(139.63)		0.00%	139.63	-	(139.63)			Feb-04	Dec-07		2004
LINLOC216	Line Locating-Danville	28,059.59		(28,059.59)		0.02%	28,059.59	-	(28,059.59)			Jan-04	Jan-08		2004
LINLOC236	Line Locating-Richmond		2,701.40	2,701.40	100%	0.00%	-	2,701.40	2,701.40	Jan-04	Dec-05				2004
LINLOC416	Line Locating-Pineville	(58,711.92)		58,711.92		-0.04%	(58,711.92)	-	58,711.92			Jan-04	Jan-04		2004
MCAPR156	CAP/REG/RECL - 011560	1,972.10		(1,972.10)		0.00%	1,972.10	-	(1,972.10)	Jan-07	Dec-09	Jan-04	Dec-09		2004
MCAPR216	CAP/REG/RECL - 012160	230.22		(230.22)		0.00%	230.22	-	(230.22)	Jan-07	Dec-09	Sep-04	Nov-09		2004
MCAPR236	CAP/REG/RECL - 012360	1,346.12		(1,346.12)		0.00%	1,346.12	-	(1,346.12)	Jan-07	Dec-09	Jan-04	Nov-09		2004
MCAPR256	CAP/REG/RECL - 012560	558.56		(558.56)		0.00%	558.56	-	(558.56)	Jan-08	Dec-09	May-04	Oct-09		2004
MCAPR315	CAP/REG/RECL - 013150	10,650.48		(10,650.48)		0.01%	10,650.48	-	(10,650.48)	Jan-07	Dec-09	Jan-04	Nov-09		2004
MCAPR366	CAP/REG/RECL - 013660	23,129.79		(23,129.79)		0.02%	23,129.79	-	(23,129.79)	Jan-08	Dec-09	Jan-04	Dec-09		2004
MCAPR416	CAP/REG/RECL - 0146160	552.80		(552.80)		0.00%	552.80	-	(552.80)	Jan-07	Dec-08	Jul-04	Feb-08		2004
MCAPRR315	Cap/Reg/Recl Maint-Lexington	(0.00)		0.00		0.00%	(0.00)	-	0.00			Feb-04	Aug-04		2004
MTRPUR246	PURCHASE OF METERS 246	2,584.20		(2,584.20)		0.00%	2,584.20	-	(2,584.20)			Feb-04	Feb-04		2004
MTRPUR366	PURCHASE OF METERS 366	1.17		(1.17)		0.00%	1.17	-	(1.17)			Mar-04	Mar-04		2004
MTRPUR582	PURCHASE OF METERS	1,448,296.87	1,249,894.20	(198,402.67)	-16%	1.07%	1,448,296.87	1,249,894.20	(198,402.67)	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBCD156OH	New Bus Comm-Ovhd-Earlington	364,282.33	588,881.85	224,599.52	38%	0.27%	364,282.33	588,881.85	224,599.52	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBCD156UG	New Bus Comm-UG-Earlington	30,661.12	137,637.60	106,976.48	78%	0.02%	30,661.12	137,637.60	106,976.48	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBCD166	NEW BUSINESS COM 166	(6,139.48)		6,139.48		0.00%	(6,139.48)	-	6,139.48			Jan-04	Sep-09		2004
NBCD216	NEW BUSINESS COM 216	47,068.24		(47,068.24)		0.03%	47,068.24	-	(47,068.24)			Jan-04	Dec-09		2004
NBCD216OH	New Bus Comm-Ovhd-Danville	261,195.88	443,195.41	181,999.53	41%	0.19%	261,195.88	443,195.41	181,999.53	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBCD216UG	New Bus Comm-UG-Danville	159,349.52	156,778.59	(2,570.93)	-2%	0.12%	159,349.52	156,778.59	(2,570.93)	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBCD236	NEW BUSINESS COM 236	(16,407.70)		16,407.70		-0.01%	(16,407.70)	-	16,407.70			Feb-04	Sep-09		2004
NBCD236OH	New Bus Comm-Ovhd-Richmond	289,126.92	275,015.58	(14,111.34)	-5%	0.21%	289,126.92	275,015.58	(14,111.34)	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBCD236UG	New Bus Comm-UG-Richmond	107,606.97	78,322.63	(29,284.34)	-37%	0.08%	107,606.97	78,322.63	(29,284.34)	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBCD246	NEW BUSINESS COM 246	(9,103.17)		9,103.17		-0.01%	(9,103.17)	-	9,103.17			Jan-04	Sep-09		2004
NBCD246OH	New Bus Comm-Ovhd-Etown	260,367.51	222,573.76	(37,793.75)	-17%	0.19%	260,367.51	222,573.76	(37,793.75)	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBCD246UG	New Bus Comm-UG-Etown	125,009.08	101,034.57	(23,974.51)	-24%	0.09%	125,009.08	101,034.57	(23,974.51)	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBCD256	NEW BUSINESS COM 256	(59,850.43)		59,850.43		-0.04%	(59,850.43)	-	59,850.43			Jan-04	Sep-09		2004
NBCD256OH	New Bus Comm-Ovhd-Shelbyvl	250,882.62	106,467.17	(144,415.45)	-136%	0.18%	250,882.62	106,467.17	(144,415.45)	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBCD256UG	New Bus Comm-UG-Shelbyville	172,757.81	79,177.02	(93,580.79)	-118%	0.13%	172,757.81	79,177.02	(93,580.79)	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBCD315OH	New Bus Comm-Ovhd-Lexington	644,112.34	971,840.43	327,728.09	34%	0.47%	644,112.34	971,840.43	327,728.09	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - commercial. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2004
NBCD315UG	New Bus Comm-UG-Lexington	584,003.48	619,124.11	35,120.63	6%	0.43%	584,003.48	619,124.11	35,120.63	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBCD366	NEW BUSINESS COM 366	(27,653.49)		27,653.49		-0.02%	(27,653.49)	-	27,653.49	Jan-06	Dec-09	Jan-04	Sep-09		2004
NBCD366OH	New Bus Comm-Ovhd-Maysville	337,425.46	378,214.24	40,788.78	11%	0.25%	337,425.46	378,214.24	40,788.78	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBCD366UG	New Bus Comm-UG-Maysville	181,404.10	143,175.46	(38,228.64)	-27%	0.13%	181,404.10	143,175.46	(38,228.64)	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBCD416	NEW BUSINESS COM 416	(29,601.00)		29,601.00		-0.02%	(29,601.00)	-	29,601.00			Jul-04	Sep-09		2004
NBCD416OH	New Bus Comm-Ovhd-Pineville	107,899.83	216,829.54	108,929.71	50%	0.08%	107,899.83	216,829.54	108,929.71	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBCD416UG	New Bus Comm-UG-Pineville	38,417.06	34,386.72	(4,030.34)	-12%	0.03%	38,417.06	34,386.72	(4,030.34)	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBCD426	NEW BUSINESS COM 426	39,497.03		(39,497.03)		0.03%	39,497.03	-	(39,497.03)			Jan-04	Sep-09		2004
NBCD426OH	New Bus Comm-Ovhd-London	316,804.20	286,755.89	(30,048.31)	-10%	0.23%	316,804.20	286,755.89	(30,048.31)	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBCD426UG	New Bus Comm-UG-London	142,912.63	103,473.50	(39,439.13)	-38%	0.11%	142,912.63	103,473.50	(39,439.13)	Jan-04	Dec-09	Jan-04	Dec-09		2004

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Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
NBCD766	NEW BUSINESS COM 766	3,170.98		(3,170.98)		0.00%	3,170.98	-	(3,170.98)			Jan-04	Sep-09		2004
NBCD766OH	New Bus Comm-Ovhd-Norton	285,158.22	276,997.51	(8,160.71)	-3%	0.21%	285,158.22	276,997.51	(8,160.71)	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBCD766UG	New Bus Comm-UG-Norton	70,115.41	68,434.05	(1,681.36)	-2%	0.05%	70,115.41	68,434.05	(1,681.36)	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBID156OH	New Bus Ind-Ovhd-Earlington	60,072.49	225,429.28	165,356.79	73%	0.04%	60,072.49	225,429.28	165,356.79	Jan-04	Dec-09	Feb-04	Sep-09		2004
NBID166	NEW BUSINESS IND 166	(1,081.00)		1,081.00		0.00%	(1,081.00)	-	1,081.00			May-04	Aug-08		2004
NBID216	NEW BUSINESS IND 216	10,548.01		(10,548.01)		0.01%	10,548.01	-	(10,548.01)			Jan-04	Sep-09		2004
NBID216OH	New Bus Ind-Ovhd-Danville	121,533.01	145,844.89	24,311.88	17%	0.09%	121,533.01	145,844.89	24,311.88	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBID216UG	New Bus Ind-UG-Danville	11,098.39	13,187.26	2,088.87	16%	0.01%	11,098.39	13,187.26	2,088.87	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBID236OH	New Bus Ind-Ovhd-Richmond		33,078.83	33,078.83	100%	0.00%	-	33,078.83	33,078.83	Jan-04	Dec-09	Mar-05	May-09		2004
NBID236UG	New Bus Ind-UG-Richmond	6,845.02	33,759.34	26,914.32	80%	0.01%	6,845.02	33,759.34	26,914.32	Jan-04	Dec-09	Mar-04	Feb-07		2004
NBID246	NEW BUSINESS IND 246	(2,280.82)		2,280.82		0.00%	(2,280.82)	-	2,280.82			Apr-04	May-07		2004
NBID246OH	New Bus Ind-Ovhd-Etown	7,686.15	49,495.72	41,809.57	84%	0.01%	7,686.15	49,495.72	41,809.57	Jan-04	Dec-09	Jan-04	Aug-08		2004
NBID246UG	New Bus Ind-UG-Etown	46,406.60	64,152.10	17,745.50	28%	0.03%	46,406.60	64,152.10	17,745.50	Jan-04	Dec-06	Jan-04	Feb-06		2004
NBID256OH	New Bus Ind-Ovhd-Shelbyvl	6,780.65	28,995.65	22,215.00	77%	0.00%	6,780.65	28,995.65	22,215.00	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBID256UG	New Bus Ind-UG-Shelbyville	374.47	26,118.79	25,744.32	99%	0.00%	374.47	26,118.79	25,744.32	Jan-04	Dec-09	Oct-04	May-09		2004
NBID315OH	New Bus Ind-Ovhd-Lexington	80,414.43	106,032.30	25,617.87	24%	0.06%	80,414.43	106,032.30	25,617.87	Jan-04	Dec-07	Feb-04	Aug-08		2004
NBID315UG	New Bus Ind-UG-Lexington	(44,273.05)	62,292.52	106,565.57	171%	-0.03%	(44,273.05)	62,292.52	106,565.57	Jan-04	Dec-09	Jan-04	Mar-09		2004
NBID366UG	New Bus Ind-UG-Maysville	6,228.06		(6,228.06)		0.00%	6,228.06	-	(6,228.06)			Mar-04	Mar-04		2004
NBID426	NEW BUSINESS IND 426	302.42		(302.42)		0.00%	302.42	-	(302.42)			Feb-04	Sep-09		2004
NBID426OH	New Bus Ind-Ovhd-London	8,362.52		(8,362.52)		0.01%	8,362.52	-	(8,362.52)	Jan-09	Dec-09	Jan-04	Sep-09		2004
NBID426UG	New Bus Ind-UG-London	9,200.39		(9,200.39)		0.01%	9,200.39	-	(9,200.39)	Jan-09	Dec-09	Jan-04	Jun-09		2004
NBID766UG	New Bus Ind-UG-Norton	123.19		(123.19)		0.00%	123.19	-	(123.19)			Nov-04	Jun-06		2004
NBMP416	NEW BUSINESS MINE POWER 416	12,329.62		(12,329.62)		0.01%	12,329.62	-	(12,329.62)	Jun-06	Jul-06	Aug-04	Dec-04		2004
NBMP426	NEW BUSINESS MINE POWER 426	3,179.32		(3,179.32)		0.00%	3,179.32	-	(3,179.32)			Jul-04	Jun-08		2004
NBMP766	NEW BUSINESS MINE POWER 766	3,183.66		(3,183.66)		0.00%	3,183.66	-	(3,183.66)			Jun-04	Aug-08		2004
NBRD156	NEW BUSINESS RES 156	(8,605.46)		8,605.46		-0.01%	(8,605.46)	-	8,605.46			Jan-04	Sep-09		2004
NBRD156OH	New Bus Resid-Ovhd-Earlington	1,178,600.78	1,933,381.86	754,781.08	39%	0.87%	1,178,600.78	1,933,381.86	754,781.08	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - residential. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2004
NBRD156UG	New Bus Resid-UG-Earlington	210,020.87	179,584.57	(30,436.30)	-17%	0.15%	210,020.87	179,584.57	(30,436.30)	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBRD166	NEW BUSINESS RES 166	(11,467.24)		11,467.24		-0.01%	(11,467.24)	-	11,467.24			Jan-04	Sep-09		2004
NBRD216	NEW BUSINESS RES 216	(12,772.31)		12,772.31		-0.01%	(12,772.31)	-	12,772.31			Jan-04	Sep-09		2004
NBRD216OH	New Bus Resid-Ovhd-Danville	483,443.99	1,003,578.37	520,134.38	52%	0.36%	483,443.99	1,003,578.37	520,134.38	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - residential. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2004
NBRD216UG	New Bus Resid-UG-Danville	477,154.39	390,479.02	(86,675.37)	-22%	0.35%	477,154.39	390,479.02	(86,675.37)	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBRD236	NEW BUSINESS RES 236	(43,729.11)		43,729.11		-0.03%	(43,729.11)	-	43,729.11			Jan-04	Sep-09		2004
NBRD236OH	New Bus Resid-Ovhd-Richmond	258,980.04	403,623.53	144,643.49	36%	0.19%	258,980.04	403,623.53	144,643.49	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBRD236UG	New Bus Resid-UG-Richmond	198,183.86	598,187.38	400,003.52	67%	0.15%	198,183.86	598,187.38	400,003.52	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - residential. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2004
NBRD246	NEW BUSINESS RES 246	(57,004.70)		57,004.70		-0.04%	(57,004.70)	-	57,004.70			Jan-04	Sep-09		2004
NBRD246OH	New Bus Resid-Ovhd-Etown	231,738.58	437,226.56	205,487.98	47%	0.17%	231,738.58	437,226.56	205,487.98	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBRD246UG	New Bus Resid-UG-Etown	114,572.60	243,499.02	128,926.42	53%	0.08%	114,572.60	243,499.02	128,926.42	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBRD256	NEW BUSINES RES 256	(186,538.82)		186,538.82		-0.14%	(186,538.82)	-	186,538.82			Jan-04	Sep-09		2004
NBRD256OH	New Bus Resid-Ovhd-Shelbyvl	426,181.78	1,021,802.93	595,621.15	58%	0.31%	426,181.78	1,021,802.93	595,621.15	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - residential. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2004
NBRD256UG	New Bus Resid-UG-Shelbyville	260,333.23	374,284.84	113,951.61	30%	0.19%	260,333.23	374,284.84	113,951.61	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBRD315	NEW BUSINESS RES 315	2,200.67		(2,200.67)		0.00%	2,200.67	-	(2,200.67)			Feb-04	Sep-09		2004
NBRD315OH	New Bus Resid-Ovhd-Lexington	1,887,181.44	2,257,460.83	370,279.39	16%	1.39%	1,887,181.44	2,257,460.83	370,279.39	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - residential. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2004
NBRD315UG	New Bus Resid-UG-Lexington	2,923,435.89	2,880,336.25	(43,099.64)	-1%	2.15%	2,923,435.89	2,880,336.25	(43,099.64)	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBRD336	NEW BUSINESS RES 336	(862.80)		862.80		0.00%	(862.80)	-	862.80			Jan-04	Sep-09		2004
NBRD366	NEW BUSINESS RES 366	(28,367.58)		28,367.58		-0.02%	(28,367.58)	-	28,367.58	Jan-06	Dec-09	Jan-04	Sep-09		2004
NBRD366OH	New Bus Resid-Ovhd-Maysville	620,611.12	894,955.94	274,344.82	31%	0.46%	620,611.12	894,955.94	274,344.82	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBRD366UG	New Bus Resid-UG-Maysville	312,206.16	372,497.67	60,291.51	16%	0.23%	312,206.16	372,497.67	60,291.51	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBRD416	NEW BUSINESS RES 416	2,316.98		(2,316.98)		0.00%	2,316.98	-	(2,316.98)			Jan-04	Sep-09		2004
NBRD416OH	New Bus Resid-Ovhd-Pineville	478,984.58	575,522.22	96,537.64	17%	0.35%	478,984.58	575,522.22	96,537.64	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBRD416UG	New Bus Resid-UG-Pineville	70,182.23	138,467.74	68,285.51	49%	0.05%	70,182.23	138,467.74	68,285.51	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBRD426	NEW BUSINESS RES 426	40,192.89		(40,192.89)		0.03%	40,192.89	-	(40,192.89)			Jan-04	Sep-09		2004
NBRD426OH	New Bus Resid-Ovhd-London	324,317.55	578,122.41	253,804.86	44%	0.24%	324,317.55	578,122.41	253,804.86	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBRD426UG	New Bus Resid-UG-London	189,582.09	171,854.44	(17,727.65)	-10%	0.14%	189,582.09	171,854.44	(17,727.65)	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBRD766	NEW BUSINESS RES 766	3,719.01		(3,719.01)		0.00%	3,719.01	-	(3,719.01)			Jan-04	Sep-09		2004
NBRD766OH	New Bus Resid-Ovhd-Norton	769,135.07	803,803.35	34,668.28	4%	0.57%	769,135.07	803,803.35	34,668.28	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBRD766UG	New Bus Resid-UG-Norton	125,434.23	170,226.94	44,792.71	26%	0.09%	125,434.23	170,226.94	44,792.71	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBSB156OH	New Bus Subd-Ovhd-Earlington	9,881.07		(9,881.07)		0.01%	9,881.07	-	(9,881.07)	Jan-07	Dec-09	Jan-04	Oct-09		2004
NBSB156UG	New Bus Subd-UG-Earlington	20,197.27	95,806.72	75,609.45	79%	0.01%	20,197.27	95,806.72	75,609.45	Jan-04	Dec-09	Mar-04	Sep-09		2004
NBSB216OH	New Bus Subd-Ovhd-Danville	20,509.13		(20,509.13)		0.02%	20,509.13	-	(20,509.13)	Jan-06	Dec-09	Jan-04	Oct-09		2004

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
NBSB216UG	New Bus Subd-UG-Danville	(67,999.67)	3,945.12	71,944.79	1824%	-0.05%	(67,999.67)	3,945.12	71,944.79	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBSB236OH	New Bus Subd-Ovhd-Richmond	74,900.85	1,147.24	(73,753.61)	-6429%	0.06%	74,900.85	1,147.24	(73,753.61)	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBSB236UG	New Bus Subd-UG-Richmond	338,241.76	59,047.30	(279,194.46)	-473%	0.25%	338,241.76	59,047.30	(279,194.46)	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBSB246OH	New Bus Subd-Ovhd-Etown	61,922.27	50,991.12	(10,931.15)	-21%	0.05%	61,922.27	50,991.12	(10,931.15)	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBSB246UG	New Bus Subd-UG-Etown	94,068.06	130,157.38	36,089.32	28%	0.07%	94,068.06	130,157.38	36,089.32	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBSB256OH	New Bus Subd-Ovhd-Shelbyvl	78,601.24	80,969.41	2,368.17	3%	0.06%	78,601.24	80,969.41	2,368.17	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBSB256UG	New Bus Subd-UG-Shelbyville	568,843.86	551,454.75	(17,389.11)	-3%	0.42%	568,843.86	551,454.75	(17,389.11)	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBSB366OH	New Bus Subd-OH-Maysville	7,143.66		(7,143.66)		0.01%	7,143.66	-	(7,143.66)			Mar-04	Oct-04		2004
NBSB366UG	New Bus Subd-UG-Maysville	5,536.26		(5,536.26)		0.00%	5,536.26	-	(5,536.26)	Jan-07	Dec-09	Mar-04	Aug-08		2004
NBSB416OH	New Bus Subd-Ovhd-Pineville	132.31		(132.31)		0.00%	132.31	-	(132.31)			Oct-04	Dec-09		2004
NBSB416UG	New Bus Subd-UG-Pineville	14,438.35		(14,438.35)		0.01%	14,438.35	-	(14,438.35)	Jan-07	Dec-08	Jan-04	Dec-09		2004
NBSB426OH	New Bus Subd-Ovhd-London	6,774.90		(6,774.90)		0.00%	6,774.90	-	(6,774.90)	Jan-08	Dec-09	Jan-04	Dec-09		2004
NBSB426UG	New Bus Subd-UG-London	2,932.30		(2,932.30)		0.00%	2,932.30	-	(2,932.30)	Jan-07	Dec-09	May-04	Sep-09		2004
NBSB766OH	New Bus Subd-Ovhd-Norton	66.49		(66.49)		0.00%	66.49	-	(66.49)			May-04	Jun-08		2004
NBSB766UG	New Bus Subd-UG-Norton	119.67		(119.67)		0.00%	119.67	-	(119.67)	Jan-07	Dec-07	Jun-04	Nov-09		2004
NBSV156OH	New Elect Serv-Ovhd-Earlington	357,847.91	313,959.12	(43,888.79)	-14%	0.26%	357,847.91	313,959.12	(43,888.79)	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBSV156UG	New Bus Serv-UG-Earlington	340,610.07	204,513.80	(136,096.27)	-67%	0.25%	340,610.07	204,513.80	(136,096.27)	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBSV166OH	Greenville New Elect Serv-Ovhd	773.46		(773.46)		0.00%	773.46	-	(773.46)			Oct-04	Nov-06		2004
NBSV216OH	New Elect Serv-Ovhd-Danville	225,168.90	129,728.21	(95,440.69)	-74%	0.17%	225,168.90	129,728.21	(95,440.69)	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBSV216UG	New Bus Serv-UG-Danville	313,429.44	204,082.65	(109,346.79)	-54%	0.23%	313,429.44	204,082.65	(109,346.79)	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBSV236OH	New Electric Serv-Overhead	258,147.55	283,397.13	25,249.58	9%	0.19%	258,147.55	283,397.13	25,249.58	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBSV236UG	New Bus Serv-UG-Richmond	529,492.57	491,539.84	(37,952.73)	-8%	0.39%	529,492.57	491,539.84	(37,952.73)	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBSV246OH	New Elect Services-Overhead	411,888.33	228,357.89	(183,530.44)	-80%	0.30%	411,888.33	228,357.89	(183,530.44)	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBSV246UG	New Bus Serv-UG-Etown	392,323.56	185,499.54	(206,824.02)	-111%	0.29%	392,323.56	185,499.54	(206,824.02)	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBSV256OH	New Elect Serv-Ovhd-Shelbyvl	208,725.75	226,362.31	17,636.56	8%	0.15%	208,725.75	226,362.31	17,636.56	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBSV256UG	New Bus Serv-UG-Shelbyville	417,207.36	297,756.05	(119,451.31)	-40%	0.31%	417,207.36	297,756.05	(119,451.31)	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBSV315OH	New Elect Serv-Ovhd-Lexington	500,784.13	524,286.08	23,501.95	4%	0.37%	500,784.13	524,286.08	23,501.95	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBSV315UG	New Bus Serv-UG-Lexington	1,686,011.63	1,278,828.81	(407,182.82)	-32%	1.24%	1,686,011.63	1,278,828.81	(407,182.82)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - services. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2004
NBSV366OH	New Elect Serv-Ovhd-Maysville	244,125.00	284,255.16	40,130.16	14%	0.18%	244,125.00	284,255.16	40,130.16	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBSV366UG	New Bus Serv-UG-Maysville	349,495.12	226,968.25	(122,526.87)	-54%	0.26%	349,495.12	226,968.25	(122,526.87)	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBSV416OH	New Elect Serv-Ovhd-Pineville	199,908.59	128,724.54	(71,184.05)	-55%	0.15%	199,908.59	128,724.54	(71,184.05)	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBSV416UG	New Bus Serv-UG-Pineville	60,411.71	80,135.40	19,723.69	25%	0.04%	60,411.71	80,135.40	19,723.69	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBSV426OH	New Elect Serv-Ovhd-London	107,547.82	228,368.78	120,820.96	53%	0.08%	107,547.82	228,368.78	120,820.96	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBSV426UG	New Bus Serv-UG-London	163,177.72	134,026.19	(29,151.53)	-22%	0.12%	163,177.72	134,026.19	(29,151.53)	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBSV766OH	New Elect Serv-Ovhd-Norton	236,059.24	169,617.55	(66,441.69)	-39%	0.17%	236,059.24	169,617.55	(66,441.69)	Jan-04	Dec-09	Jan-04	Dec-09		2004
NBSV766UG	New Bus Serv-UG-Norton	105,982.39	98,671.46	(7,310.93)	-7%	0.08%	105,982.39	98,671.46	(7,310.93)	Jan-04	Dec-09	Jan-04	Dec-09		2004
NRINS156	NON-REG REL INSP - 011560	228.90		(228.90)		0.00%	228.90	-	(228.90)			Mar-04	Dec-09		2004
PBWK156OH	Pub Wrk Reloc-OH-Earlington	13,212.90	174,949.73	161,736.83	92%	0.01%	13,212.90	174,949.73	161,736.83	Jul-04	Dec-09	Jan-04	May-09		2004
PBWK216OH	Pub Wrk Reloc-OH-Danville	50,636.43	40,784.37	(9,852.06)	-24%	0.04%	50,636.43	40,784.37	(9,852.06)	Jan-04	Dec-09	Jan-04	Nov-09		2004
PBWK236OH	Pub Works Relc-OH-Richmond	6,285.12	12,307.06	6,021.94	49%	0.00%	6,285.12	12,307.06	6,021.94	Jan-04	Dec-09	Jan-04	Dec-09		2004
PBWK246OH	Pub Wrk Relc-OH-Etown	61,086.90	42,762.36	(18,324.54)	-43%	0.04%	61,086.90	42,762.36	(18,324.54)	Jan-04	Dec-09	Jan-04	Oct-09		2004
PBWK246UG	Pub Wrk Reloc-UG-Etown	357.94		(357.94)		0.00%	357.94	-	(357.94)	Jan-08	Dec-08	Nov-04	Aug-09		2004
PBWK256OH	Pub Wrk Reloc-OH-Shelbyvl	31,971.21	49,048.50	17,077.29	35%	0.02%	31,971.21	49,048.50	17,077.29	Jan-04	Dec-09	Jan-04	Dec-09		2004
PBWK256UG	Pub Wrk Reloc-UG-Shelbyville	1,177.23		(1,177.23)		0.00%	1,177.23	-	(1,177.23)	Jun-08	Jul-08	May-04	Aug-08		2004
PBWK315OH	Pub Wrk Reloc-OH-Lexington	163,775.09	516,513.50	352,738.41	68%	0.12%	163,775.09	516,513.50	352,738.41	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with public works projects. Annual budgets are based on historical investment rates and known highway project schedules.	2004
PBWK315UG	Pub Wrk Reloc-UG-Lexington		10,324.32	10,324.32	100%	0.00%	-	10,324.32	10,324.32	Jan-04	Dec-09	Apr-06	Oct-09		2004
PBWK366OH	Pub Wrk Reloc-OH-Maysville	(20,084.55)		20,084.55		-0.01%	(20,084.55)	-	20,084.55	Jan-07	Dec-09	Jan-04	Nov-09		2004
PBWK416OH	Pub Wrk Reloc-OH-Pineville	1,452.68	7,284.93	5,832.25	80%	0.00%	1,452.68	7,284.93	5,832.25	Jan-04	Dec-09	Jan-04	Dec-09		2004
PBWK426OH	Pub Wrk Reloc-OH-London	37,528.54	83,063.44	45,534.90	55%	0.03%	37,528.54	83,063.44	45,534.90	Jan-04	Dec-09	Jan-04	Jun-09		2004
PBWK426UG	Pub Wrk Reloc-UG-London	225.39		(225.39)		0.00%	225.39	-	(225.39)	Jan-08	Dec-09	Dec-04	Aug-08		2004
PBWK766OH	Pub Wrk Reloc-OH-Norton	104,715.33	320,373.42	215,658.09	67%	0.08%	104,715.33	320,373.42	215,658.09	Jan-04	Dec-09	Jan-04	Dec-09		2004
PBWK766UG	Pub Wrk Reloc-UG-Norton	129.54	28,220.32	28,090.78	100%	0.00%	129.54	28,220.32	28,090.78	Jan-04	Dec-08	Oct-04	Aug-08		2004
PMINSP156	PM INSPECTION 156	-		-		0.00%	-	-	-			Feb-04	Aug-04		2004
PMINSP256	PM INSPECTION 256	(1,615.11)		1,615.11		0.00%	(1,615.11)	-	1,615.11			Feb-04	Aug-04		2004
POLD216	OUTDOOR LIGHTING 216	86,473.11		(86,473.11)		0.06%	86,473.11	-	(86,473.11)	Jan-05	Dec-09	Jan-04	Dec-09		2004
POLD236	OUTDOOR LIGHTING 236	346.60		(346.60)		0.00%	346.60	-	(346.60)	Jan-07	Dec-09	Jan-04	Dec-09		2004
POLD246	OUTDOOR LIGHTING 246	18,302.00	55,188.02	36,886.02	67%	0.01%	18,302.00	55,188.02	36,886.02	Jan-04	Dec-09	Jan-04	Dec-09		2004
POLD256	OUTDOOR LIGHTING 256	13,224.82	73,735.14	60,510.32	82%	0.01%	13,224.82	73,735.14	60,510.32	Jan-04	Dec-09	Mar-04	Dec-09		2004
POLD315	OUTDOOR LIGHTING 315	348,441.18	569,144.86	220,703.68	39%	0.26%	348,441.18	569,144.86	220,703.68	Jan-04	Dec-09	Jan-04	Dec-09		2004
POLD766	OUTDOOR LIGHTING 766	19,761.15		(19,761.15)		0.01%	19,761.15	-	(19,761.15)	Jan-07	Dec-09	Jan-04	Dec-09		2004
RCST156	RELOCATIONS CUST REQUEST 156	17,510.48	35,180.00	17,669.52	50%	0.01%	17,510.48	35,180.00	17,669.52	Jan-04	Dec-09	Jan-04	Dec-09		2004
RCST216	RELOCATIONS CUST REQUEST 216	46,615.91	26,649.62	(19,966.29)	-75%	0.03%	46,615.91	26,649.62	(19,966.29)	Jan-04	Dec-09	Jan-04	Dec-09		2004
RCST236	RELOCATIONS CUST REQUEST 236	59,650.35	25,566.89	(34,083.46)	-133%	0.04%	59,650.35	25,566.89	(34,083.46)	Jan-04	Dec-09	Jan-04	Dec-09		2004
RCST246	RELOCATIONS CUST REQUEST 246	(1,550.77)	55,466.20	57,016.97	103%	0.00%	(1,550.77)	55,466.20	57,016.97	Jan-04	Dec-09	Jan-04	Dec-09		2004
RCST256	RELOCATIONS CUST REQUEST 256	84,957.78	44,528.97	(40,428.81)	-91%	0.06%	84,957.78	44,528.97	(40,428.81)	Jan-04	Dec-09	Jan-04	Dec-09		2004
RCST315	RELOCATIONS CUST REQUEST 315	230,467.44	134,368.86	(96,098.58)	-72%	0.17%	230,467.44	134,368.86	(96,098.58)	Jan-04	Dec-09	Jan-04	Dec-09		2004
RCST366	RELOCATIONS CUST REQUEST 366	56,838.02	31,545.68	(25,292.34)	-80%	0.04%	56,838.02	31,545.68	(25,292.34)	Jan-04	Dec-09	Jan-04	Dec-09		2004
RCST416	RELOCATIONS CUST REQUEST 416	64,839.42	19,552.92	(45,286.50)	-232%	0.05%	64,839.42	19,552.92	(45,286.50)	Jan-04	Dec-09	Jan-04	Dec-09		2004
RCST426	RELOCATIONS CUST REQUEST 426	29,115.51	19,898.88	(9,216.63)	-46%	0.02%	29,115.51	19,898.88	(9,216.63)	Jan-04	Dec-09	Jan-04	Dec-09		2004
RCST766	RELOCATIONS CUST REQUEST 766	112,747.07	16,976.88	(95,770.19)	-564%	0.08%	112,747.07	16,976.88	(95,770.19)	Jan-04	Dec-09	Jan-04	Dec-09		2004

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RDDD156	DAMAGE DEFECTIVE DIST 156	8,032.51		(8,032.51)		0.01%	8,032.51	-	(8,032.51)			Jul-04	Sep-09		2004
RDDD156OH	Rep Def Equip-OH-Earlington	252,866.00	150,014.70	(102,851.30)	-69%	0.19%	252,866.00	150,014.70	(102,851.30)	Jan-04	Dec-09	Jan-04	Dec-09		2004
RDDD156UG	Rep Def Equip-UG-Earlington	11,845.03		(11,845.03)		0.01%	11,845.03	-	(11,845.03)	Jan-06	Dec-09	Feb-04	Dec-09		2004
RDDD216	DAMAGE DEFECTIVE DIST 216	6,632.04		(6,632.04)		0.00%	6,632.04	-	(6,632.04)	Jan-05	Dec-05	Jan-04	Dec-09		2004
RDDD216OH	Rep Def Equip-OH-Danville	105,375.20	169,008.65	63,633.45	38%	0.08%	105,375.20	169,008.65	63,633.45	Jan-04	Dec-09	Jan-04	Dec-09		2004
RDDD216UG	Rep Def Equip-UG-Danville	9,496.72		(9,496.72)		0.01%	9,496.72	-	(9,496.72)	Jan-06	Dec-09	Jan-04	Dec-09		2004
RDDD236	DAMAGE DEFECTIVE DIST 236	695.51		(695.51)		0.00%	695.51	-	(695.51)			Feb-04	Sep-09		2004
RDDD236OH	Rep Def Equip-OH-Richmond	97,716.55	157,357.77	59,641.22	38%	0.07%	97,716.55	157,357.77	59,641.22	Jan-04	Dec-09	Jan-04	Dec-09		2004
RDDD236UG	Rep Def Equip-UG-Richmond	8,719.51	21,014.25	12,294.74	59%	0.01%	8,719.51	21,014.25	12,294.74	Apr-04	Dec-09	Jan-04	Dec-09		2004
RDDD246OH	Rep Def Equip-OH-Etown	40,781.58	69,297.26	28,515.68	41%	0.03%	40,781.58	69,297.26	28,515.68	Jan-04	Dec-09	Jan-04	Dec-09		2004
RDDD246UG	Rep Def Equip-UG-Etown	138.12		(138.12)		0.00%	138.12	-	(138.12)	Jan-07	Dec-09	Apr-04	Dec-09		2004
RDDD256OH	Rep Def Equip-OH-Shelbyvl	78,695.86	70,420.05	(8,275.81)	-12%	0.06%	78,695.86	70,420.05	(8,275.81)	Jan-04	Dec-09	Jan-04	Dec-09		2004
RDDD256UG	Rep Def Equip-UG-Shelbyville	12,870.26	16,675.07	3,804.81	23%	0.01%	12,870.26	16,675.07	3,804.81	Jan-04	Dec-09	Feb-04	Dec-09		2004
RDDD315	DAMAGE DEFECTIVE DIST 315	9,768.02		(9,768.02)		0.01%	9,768.02	-	(9,768.02)			Jan-04	Sep-09		2004
RDDD315OH	Rep Def Equip-OH-Lexington	354,539.32	246,741.31	(107,798.01)	-44%	0.26%	354,539.32	246,741.31	(107,798.01)	Jan-04	Dec-09	Jan-04	Dec-09		2004
RDDD315UG	Rep Def Equip-UG-Lexington	131,502.34	100,942.47	(30,559.87)	-30%	0.10%	131,502.34	100,942.47	(30,559.87)	Jan-04	Dec-09	Jan-04	Dec-09		2004
RDDD366OH	Rep Def Equip-OH-Maysville	115,203.14	77,212.02	(37,991.12)	-49%	0.08%	115,203.14	77,212.02	(37,991.12)	Jan-04	Dec-09	Jan-04	Dec-09		2004
RDDD366UG	Rep Def Equip-UG-Maysville	7,827.40	11,377.44	3,550.04	31%	0.01%	7,827.40	11,377.44	3,550.04	Jan-04	Dec-09	Jan-04	Dec-09		2004
RDDD416OH	Rep Def Equip-OH-Pineville	15,844.68	16,151.18	306.50	2%	0.01%	15,844.68	16,151.18	306.50	Jan-04	Dec-09	Jan-04	Dec-09		2004
RDDD426OH	Rep Def Equip-OH-London	42,839.35	12,683.64	(30,155.71)	-238%	0.03%	42,839.35	12,683.64	(30,155.71)	Jan-04	Dec-09	Jan-04	Dec-09		2004
RDDD426UG	Rep Def Equip-UG-London	3,021.36		(3,021.36)		0.00%	3,021.36	-	(3,021.36)	Jan-07	Dec-09	Jan-04	Nov-09		2004
RDDD766	DAMAGE DEFECTIVE DIST 766	10,452.61		(10,452.61)		0.01%	10,452.61	-	(10,452.61)			Jan-04	Sep-09		2004
RDDD766OH	Rep Def Equip-OH-Norton	29,375.46	69,115.86	39,740.40	57%	0.02%	29,375.46	69,115.86	39,740.40	Jan-04	Dec-09	Jan-04	Dec-09		2004
RDDD766UG	Rep Def Equip-UG-Norton	39.29		(39.29)		0.00%	39.29	-	(39.29)	Jan-05	Dec-09	Apr-04	Jan-09		2004
RDPOLD156	REP/REPL DEF POL'S 156	7,682.36		(7,682.36)		0.01%	7,682.36	-	(7,682.36)	Jan-07	Dec-09	Jan-04	Dec-09		2004
RDPOLD216	REP/REPL DEF POL'S 216	7,344.92		(7,344.92)		0.01%	7,344.92	-	(7,344.92)	Jan-05	Dec-09	Jan-04	Dec-09		2004
RDPOLD236	REP/REP DEF POL'S	795.21		(795.21)		0.00%	795.21	-	(795.21)	Jan-07	Dec-09	Jan-04	Dec-09		2004
RDPOLD246	REP/REPL DEF POL'S	242.70		(242.70)		0.00%	242.70	-	(242.70)	Jan-07	Dec-09	Jan-04	Dec-09		2004
RDPOLD256	REP/REPL DEF POL'S 256	13,570.34		(13,570.34)		0.01%	13,570.34	-	(13,570.34)	Apr-05	Dec-09	Jan-04	Dec-09		2004
RDPOLD315	REP/REPL DEF POL'S 315	47,018.71	13,011.00	(34,007.71)	-261%	0.03%	47,018.71	13,011.00	(34,007.71)	Jan-04	Dec-09	Jan-04	Dec-09		2004
RDPOLD366	REP/REPL DEF POL'S 366	5,379.67		(5,379.67)		0.00%	5,379.67	-	(5,379.67)	Jan-07	Dec-09	May-04	Dec-09		2004
RDPOLD416	REP/REPL DEF POL'S 416	13,774.42		(13,774.42)		0.01%	13,774.42	-	(13,774.42)	Jan-07	Dec-09	Jan-04	Dec-09		2004
RDPOLD426	REP/REPL DEF POL'S 426	28,525.51		(28,525.51)		0.02%	28,525.51	-	(28,525.51)	Jan-07	Dec-09	Jan-04	Dec-09		2004
RDPOLD766	REP/REPL DEF POL'S 766	398.72		(398.72)		0.00%	398.72	-	(398.72)	Jan-07	Dec-09	Apr-04	Dec-09		2004
RDPOLE156	Pole repair/replacement 156	92,746.61		(92,746.61)		0.07%	92,746.61	-	(92,746.61)	Jan-05	Dec-09	Jan-04	Dec-09		2004
RDPOLE216	Pole repair/replacement 216	16,174.85		(16,174.85)		0.01%	16,174.85	-	(16,174.85)	Jan-06	Dec-09	Jan-04	Dec-09		2004
RDPOLE236	Pole repair/replacement 236	23,555.41	10,507.13	(13,048.28)	-124%	0.02%	23,555.41	10,507.13	(13,048.28)	Apr-04	Dec-09	Jan-04	Dec-09		2004
RDPOLE246	Pole repair/replacement 246	115,035.12	60,840.00	(54,195.12)	-89%	0.08%	115,035.12	60,840.00	(54,195.12)	Jan-04	Dec-09	Jan-04	Dec-09		2004
RDPOLE256	Pole repair/replacement 256	68,224.97	28,178.96	(40,046.01)	-142%	0.05%	68,224.97	28,178.96	(40,046.01)	Jan-04	Dec-09	Jan-04	Dec-09		2004
RDPOLE315	Pole repair/replacement 315	120,293.52	100,161.10	(20,132.42)	-20%	0.09%	120,293.52	100,161.10	(20,132.42)	Jan-04	Dec-09	Jan-04	Dec-09		2004
RDPOLE366	Pole repair/replacement 366	73,457.27	25,145.82	(48,311.45)	-192%	0.05%	73,457.27	25,145.82	(48,311.45)	Jan-04	Dec-09	Jan-04	Dec-09		2004
RDPOLE416	Pole repair/replacement 416	75,030.61	16,151.18	(58,879.43)	-365%	0.06%	75,030.61	16,151.18	(58,879.43)	Jan-04	Dec-09	Jan-04	Dec-09		2004
RDPOLE426	Repair defective poles 426	61,184.46	14,780.54	(46,403.92)	-314%	0.05%	61,184.46	14,780.54	(46,403.92)	Jan-04	Dec-09	Jan-04	Dec-09		2004
RDPOLE766	Pole repair/replacement 766	7,427.39		(7,427.39)		0.01%	7,427.39	-	(7,427.39)	Jan-06	Dec-09	Jan-04	Dec-09		2004
RDSTLT156	REP REPL DEF ST LIGHTS 156	38,761.31	25,098.90	(13,662.41)	-54%	0.03%	38,761.31	25,098.90	(13,662.41)	Jan-04	Dec-09	Jan-04	Dec-09		2004
RDSTLT216	REP REPL DEF ST LIGHTS 216	20,307.13	48,081.50	27,774.37	58%	0.01%	20,307.13	48,081.50	27,774.37	Jan-04	Dec-09	Jan-04	Dec-09		2004
RDSTLT236	REP REPL DEF ST LIGHTS 236	70,265.37	93,885.62	23,620.25	25%	0.05%	70,265.37	93,885.62	23,620.25	Jan-04	Dec-09	Jan-04	Dec-09		2004
RDSTLT246	REP REPL DEF ST LIGHTS 246	24,291.38	20,305.94	(3,985.44)	-20%	0.02%	24,291.38	20,305.94	(3,985.44)	Jan-04	Dec-09	Jan-04	Dec-09		2004
RDSTLT256	REP REPL DEF ST LIGHTS 256	35,331.85	22,004.56	(13,327.29)	-61%	0.03%	35,331.85	22,004.56	(13,327.29)	Jan-04	Dec-09	Jan-04	Dec-09		2004
RDSTLT315	REP REPL ST LIGHTS 315	121,678.11	125,175.30	3,497.19	3%	0.09%	121,678.11	125,175.30	3,497.19	Jan-04	Dec-09	Jan-04	Dec-09		2004
RDSTLT366	REP REPL DEF ST LIGHTS 366	44,079.49	21,257.13	(22,822.36)	-107%	0.03%	44,079.49	21,257.13	(22,822.36)	Jan-04	Dec-09	Jan-04	Dec-09		2004
RDSTLT416	REP REPL DEF ST LIGHTS 416	18,860.68	80,494.53	61,633.85	77%	0.01%	18,860.68	80,494.53	61,633.85	Jan-04	Dec-09	Jan-04	Dec-09		2004
RDSTLT426	REP REPL DEF ST LIGHTS 426	28,924.44	42,278.72	13,354.28	32%	0.02%	28,924.44	42,278.72	13,354.28	Jan-04	Dec-09	Jan-04	Dec-09		2004
RDSTLT766	REP REPL DEF ST LIGHTS 766	14,487.38	31,383.24	16,895.86	54%	0.01%	14,487.38	31,383.24	16,895.86	Jan-04	Dec-09	Jan-04	Dec-09		2004
RELD156	DIST RELIABILITY 156	156,268.51		(156,268.51)		0.11%	156,268.51	-	(156,268.51)			Jan-04	Dec-09		2004
RELD156OH	Cir Hard Reliab OH - 011560	172,059.69	75,029.00	(97,030.69)	-129%	0.13%	172,059.69	75,029.00	(97,030.69)	Jan-04	Dec-09	Jan-04	Nov-09		2004
RELD156UG	Cir Hard Reliab UG - 011560	3,551.13		(3,551.13)		0.00%	3,551.13	-	(3,551.13)			Jun-04	May-09		2004
RELD216	DIST RELIABILITY 216		69,297.34	69,297.34	100%	0.00%	-	69,297.34	69,297.34	Jan-04	Dec-04	Jun-08	Dec-09		2004
RELD216OH	Cir Hard Reliab OH - 012160	69,621.90		(69,621.90)		0.05%	69,621.90	-	(69,621.90)	Jan-06	Dec-09	Jan-04	Dec-09		2004
RELD216UG	Cir Hard Reliab UG - 012160	315.32		(315.32)		0.00%	315.32	-	(315.32)			Jun-04	Aug-09		2004
RELD236	DIST RELIABILITY 236	6,878.35		(6,878.35)		0.01%	6,878.35	-	(6,878.35)			Feb-04	Sep-09		2004
RELD236OH	Cir Hard Reliab OH - 012360	21,202.76	40,732.66	19,529.90	48%	0.02%	21,202.76	40,732.66	19,529.90	Jan-04	Dec-09	Feb-04	Dec-09		2004
RELD236UG	Cir Hard Reliab UG - 012360	1,219.36		(1,219.36)		0.00%	1,219.36	-	(1,219.36)			Jul-04	Aug-08		2004
RELD246	DIST RELIABILITY 246	7,608.92		(7,608.92)		0.01%	7,608.92	-	(7,608.92)			Feb-04	Sep-09		2004
RELD246OH	Cir Hard Reliab OH - 012460	2,650.87	15,399.84	12,748.97	83%	0.00%	2,650.87	15,399.84	12,748.97	Jan-04	Dec-09	Aug-04	Dec-09		2004
RELD256OH	Cir Hard Reliab OH - 012560	108,225.91	53,014.56	(55,211.35)	-104%	0.08%	108,225.91	53,014.56	(55,211.35)	Jan-04	Dec-09	Jan-04	Dec-09		2004
RELD256UG	Cir Hard Reliab UG - 012560	1,541.27		(1,541.27)		0.00%	1,541.27	-	(1,541.27)			Sep-04	May-09		2004
RELD315	DIST RELIABILITY 315	7.02		(7.02)		0.00%	7.02	-	(7.02)			Feb-04	Sep-09		2004
RELD315OH	Cir Hard Reliab OH - 013150	154,958.08	32,470.68	(122,487.40)	-377%	0.11%	154,958.08	32,470.68	(122,487.40)	Jan-04	Dec-09	Jan-04	Dec-09		2004
RELD315UG	Cir Hard Reliab UG - 013150	13,048.39	4,078.83	(8,969.56)	-220%	0.01%	13,048.39	4,078.83	(8,969.56)	Jan-04	Dec-04	Jan-04	Aug-08		2004
RELD366	DIST RELIABILITY 366	31,669.32	11,326.50	(20,342.82)	-180%	0.02%	31,669.32	11,326.50	(20,342.82)	Jan-04	Nov-04	Apr-04	Oct-06		2004
RELD366OH	Cir Hard Reliab OH - 013660	45,535.60	39,115.72	(6,419.88)	-16%	0.03%	45,535.60	39,115.72	(6,419.88)	Jan-04	Dec-09	Jan-04	Dec-09		2004
RELD416OH	Cir Hard Reliab OH - 014160	15,452.15	2,925.32	(12,526.83)	-428%	0.01%	15,452.15	2,925.32	(12,526.83)	Jan-04	Dec-09	Jan-04	Dec-09		2004
RELD426	DIST RELIABILITY 426	2,229.02		(2,229.02)		0.00%	2,229.02	-	(2,229.02)			Apr-04	Sep-09		2004
RELD426OH	Cir Hard Reliability OH	31,246.48	2,977.28	(28,269.20)	-949%	0.02%	31,246.48	2,977.28	(28,269.20)	Jan-04	Dec-09	Jan-04	Nov-09		2004

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
RELD766OH	Cir Hard Reliab OH - 017660	41,297.20	117,751.26	76,454.06	65%	0.03%	41,297.20	117,751.26	76,454.06	Jan-04	Dec-09	Jan-04	Sep-09		2004
RELD766UG	Cir Hard Reliab UG - 017660		22,586.16	22,586.16	100%	0.00%	-	22,586.16	22,586.16	Jan-04	Dec-04	Jan-05	Jul-08		2004
RNTPD156	REP THRD PARTY DAM 156	4,695.36	77,327.68	72,632.32	94%	0.00%	4,695.36	77,327.68	72,632.32	Jan-04	Dec-09	Jan-04	Dec-09		2004
RNTPD216	REP THRD PARTY DAM 216	35,794.17	14,737.09	(21,057.08)	-143%	0.03%	35,794.17	14,737.09	(21,057.08)	Jan-04	Dec-09	Jan-04	Dec-09		2004
RNTPD236	REP THRD PRTY DAM 236	77,931.15	34,060.37	(43,870.78)	-129%	0.06%	77,931.15	34,060.37	(43,870.78)	Jan-04	Dec-09	Jan-04	Dec-09		2004
RNTPD246	REP THRD PARTY DAM 246	8,175.00	33,397.50	25,222.50	76%	0.01%	8,175.00	33,397.50	25,222.50	Jan-04	Dec-09	Jan-04	Dec-09		2004
RNTPD256	REP THRD PARTY DAM 256	73,352.40	29,314.26	(44,038.14)	-150%	0.05%	73,352.40	29,314.26	(44,038.14)	Jan-04	Dec-09	Jan-04	Dec-09		2004
RNTPD315	REP THRD PARTY DAM 315	239,646.34	6,825.96	(232,820.38)	-3411%	0.18%	239,646.34	6,825.96	(232,820.38)	Jan-04	Dec-09	Jan-04	Dec-09		2004
RNTPD366	REP THRD PARTY DAM 366	45,750.73	51,053.46	5,302.73	10%	0.03%	45,750.73	51,053.46	5,302.73	Jan-04	Dec-09	Jan-04	Dec-09		2004
RNTPD416	REP THRD PARTY DAM 416		14,697.12	14,697.12	100%	0.00%	-	14,697.12	14,697.12	Jan-04	Dec-09	Jul-07	Dec-09		2004
RNTPD426	REP THRD PARTY DAM 426	14,502.06	10,682.76	(3,819.30)	-36%	0.01%	14,502.06	10,682.76	(3,819.30)	Jan-04	Dec-09	Jan-04	Dec-09		2004
RNTPD766	REP THRD PARTY DAM 766	13,123.62		(13,123.62)		0.01%	13,123.62	-	(13,123.62)	Jan-05	Dec-09	Jan-04	Dec-09		2004
RTRB256	RES INVEST TROUBLE 256	359.64		(359.64)		0.00%	359.64	-	(359.64)			Nov-04	Nov-04		2004
STLT156	STREET LIGHTING 156	180,580.05	243,981.84	63,401.79	26%	0.13%	180,580.05	243,981.84	63,401.79	Jan-04	Dec-09	Jan-04	Dec-09		2004
STLT216	STREET LIGHTING 216	249,015.62	359,625.88	110,610.26	31%	0.18%	249,015.62	359,625.88	110,610.26	Jan-04	Dec-09	Jan-04	Dec-09		2004
STLT236	STREET LIGHTING 236	253,168.41	472,920.85	219,752.44	46%	0.19%	253,168.41	472,920.85	219,752.44	Jan-04	Dec-09	Jan-04	Dec-09		2004
STLT246	STREET LIGHTING 246	168,414.12	255,477.57	87,063.45	34%	0.12%	168,414.12	255,477.57	87,063.45	Jan-04	Dec-09	Jan-04	Dec-09		2004
STLT256	STREET LIGHTING 256	208,165.09	147,051.39	(61,113.70)	-42%	0.15%	208,165.09	147,051.39	(61,113.70)	Jan-04	Dec-09	Jan-04	Dec-09		2004
STLT315	STREET LIGHTING 315	683,372.46	1,087,879.41	404,506.95	37%	0.50%	683,372.46	1,087,879.41	404,506.95	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with new business - street lighting. Annual budgets are based on historical investment rates for new business - street lights.	2004
STLT366	STREET LIGHTING 366	194,243.45	433,345.16	239,101.71	55%	0.14%	194,243.45	433,345.16	239,101.71	Jan-04	Dec-09	Jan-04	Dec-09		2004
STLT416	STREET LIGHTING 416	122,040.95	218,857.74	96,816.79	44%	0.09%	122,040.95	218,857.74	96,816.79	Jan-04	Dec-09	Jan-04	Dec-09		2004
STLT426	STREET LIGHTING 426	169,280.46	311,250.68	141,970.22	46%	0.12%	169,280.46	311,250.68	141,970.22	Jan-04	Dec-09	Jan-04	Dec-09		2004
STLT766	STREET LIGHTING 766	106,017.63	401,419.36	295,401.73	74%	0.08%	106,017.63	401,419.36	295,401.73	Jan-04	Dec-09	Jan-04	Dec-09		2004
SWITC156	SWITCHES - 011560	74.13		(74.13)		0.00%	74.13	-	(74.13)			Mar-04	Aug-06		2004
SWITC216	SWITCHES-012160	6,708.94		(6,708.94)		0.00%	6,708.94	-	(6,708.94)			Mar-04	Aug-09		2004
SWITC416	SWITCHES - 014160	1,492.03		(1,492.03)		0.00%	1,492.03	-	(1,492.03)			Jan-04	Dec-09		2004
SWITC766	SWITCHES - 017660	540.18		(540.18)		0.00%	540.18	-	(540.18)			Mar-04	Aug-09		2004
SWITCH216	Switching T/D-Danville	(6,017.70)		6,017.70		0.00%	(6,017.70)	-	6,017.70			Jan-04	Aug-04		2004
SWITCH236	SWITCHES-Richmond		4,052.15	4,052.15	100%	0.00%	-	4,052.15	4,052.15	Jan-04	Dec-04				2004
SYSENH156	Sys Enhanc-Exist Cust-Earlngtn	58,528.17	55,047.32	(3,480.85)	-6%	0.04%	58,528.17	55,047.32	(3,480.85)	Jan-04	Dec-09	Jan-04	Dec-09		2004
SYSENH216	Sys Enhan-Exist Cust-Danville	88,130.48		(88,130.48)		0.06%	88,130.48	-	(88,130.48)	Jan-05	Dec-09	Jan-04	Dec-09		2004
SYSENH236	Sys Enh-New Cust-Richmond	98,550.76	77,006.75	(21,544.01)	-28%	0.07%	98,550.76	77,006.75	(21,544.01)	Jan-04	Dec-09	Jan-04	Dec-09		2004
SYSENH246	Sys Enh-Exist Cust-Etown	67,594.04	63,098.76	(4,495.28)	-7%	0.05%	67,594.04	63,098.76	(4,495.28)	Jan-04	Dec-09	Jan-04	Dec-09		2004
SYSENH256	Sys Enhanc-Exist Cust-Shelbyvl	76,273.32	51,195.39	(25,077.93)	-49%	0.06%	76,273.32	51,195.39	(25,077.93)	Jan-04	Dec-09	Jan-04	Dec-09		2004
SYSENH315	Sys Enhan-Exist Cust-Lex	329,670.71		(329,670.71)		0.24%	329,670.71	-	(329,670.71)	Jan-07	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for System Enhance work. Annual budgets are based on historical investment rates, and key economic indicators for customer growth. Funds provided from other enhance projects.	2004
SYSENH366	Sys Enhan-Exist Cust-Maysville	49,230.93		(49,230.93)		0.04%	49,230.93	-	(49,230.93)	Jan-05	Dec-09	Jan-04	Dec-09		2004
SYSENH416	Sys Enhan-Exist Cust-Pineville	80,589.81	29,294.78	(51,295.03)	-175%	0.06%	80,589.81	29,294.78	(51,295.03)	Jan-04	Dec-09	Jan-04	Dec-09		2004
SYSENH426	Sys Enhan-Exist Cust-London	25,082.36		(25,082.36)		0.02%	25,082.36	-	(25,082.36)	Jan-05	Dec-09	Jan-04	Dec-09		2004
SYSENH766	Sys Enhan-Exist Cust-Norton	35,256.03	43,945.61	8,689.58	20%	0.03%	35,256.03	43,945.61	8,689.58	Jan-04	Dec-09	Jan-04	Nov-09		2004
TBRD156OH	Trouble Orders OH - 011560	4,275.04		(4,275.04)		0.00%	4,275.04	-	(4,275.04)	Jan-08	Dec-08	Feb-04	Jul-09		2004
TBRD156UG	Trouble Orders UG - 011560	67.07		(67.07)		0.00%	67.07	-	(67.07)			Sep-04	Jun-08		2004
TBRD216OH	Trouble Orders OH - 012160	2,036.50	24,941.76	22,905.26	92%	0.00%	2,036.50	24,941.76	22,905.26	Jan-04	Dec-09	Mar-04	Dec-09		2004
TBRD236OH	Trouble Orders OH - 012360	8,512.83		(8,512.83)		0.01%	8,512.83	-	(8,512.83)	Jan-09	Dec-09	Jun-04	Nov-09		2004
TBRD246OH	Trouble Orders OH - 012460	61,886.23	75,061.37	13,175.14	18%	0.05%	61,886.23	75,061.37	13,175.14	Jan-04	Dec-09	Jan-04	Dec-09		2004
TBRD246UG	Trouble Orders UG - 012460	522.60	5,133.18	4,610.58	90%	0.00%	522.60	5,133.18	4,610.58	Jan-04	Dec-04	Aug-04	Jul-06		2004
TBRD256OH	Trouble Orders OH - 012560	41,740.59	51,422.72	9,682.13	19%	0.03%	41,740.59	51,422.72	9,682.13	Jan-04	Dec-08	Jan-04	Dec-09		2004
TBRD256UG	Trouble Orders UG - 012560	3,892.63	7,529.87	3,637.24	48%	0.00%	3,892.63	7,529.87	3,637.24	Jan-04	Dec-05	Jan-04	Oct-09		2004
TBRD315OH	Trouble Orders OH - 013150		12,992.07	12,992.07	100%	0.00%	-	12,992.07	12,992.07	Jan-04	Dec-09	Mar-06	Aug-09		2004
TBRD366OH	Trouble Orders OH - 013660	3,046.62		(3,046.62)		0.00%	3,046.62	-	(3,046.62)	Jan-09	Dec-09	May-04	Dec-09		2004
TBRD416OH	Trouble Orders OH - 014160	15,677.66	20,383.96	4,706.30	23%	0.01%	15,677.66	20,383.96	4,706.30	Jan-04	Dec-09	Feb-04	Dec-09		2004
TBRD426OH	Trouble Orders Overhead	3,553.37	15,326.44	11,773.07	77%	0.00%	3,553.37	15,326.44	11,773.07	Jan-04	Dec-09	Mar-04	Dec-09		2004
TBRD766OH	Trouble Orders OH - 017660	13,396.88		(13,396.88)		0.01%	13,396.88	-	(13,396.88)	Jan-05	Dec-09	Jan-04	Dec-09		2004
TBRD766UG	Trouble Orders UG - 017660	838.73		(838.73)		0.00%	838.73	-	(838.73)			Jan-04	Mar-09		2004
TLEQ156	TOOLS AND EQ 156	16,322.06	5,031.00	(11,291.06)	-224%	0.01%	16,322.06	5,031.00	(11,291.06)	May-04	Dec-09	Jan-04	Dec-09		2004
TLEQ216	TOOLS AND EQ 216	7,083.99	17,550.00	10,466.01	60%	0.01%	7,083.99	17,550.00	10,466.01	Jan-04	Feb-09	Aug-04	Oct-09		2004
TLEQ236	TOOLS AND EQ 236	3,398.37	4,914.00	1,515.63	31%	0.00%	3,398.37	4,914.00	1,515.63	Apr-04	May-09	May-04	Dec-09		2004
TLEQ246	TOOLS AND EQ 246	47,416.01	10,062.00	(37,354.01)	-371%	0.03%	47,416.01	10,062.00	(37,354.01)	Jan-04	Oct-09	Jan-04	Dec-09		2004
TLEQ256	TOOLS AND EQ 256	28,597.23	10,062.00	(18,535.23)	-184%	0.02%	28,597.23	10,062.00	(18,535.23)	Jan-04	Dec-09	Jan-04	Aug-09		2004
TLEQ315	TOOLS AND EQ 315	20,091.24	135,720.00	115,628.76	85%	0.01%	20,091.24	135,720.00	115,628.76	Jan-04	Dec-09	Apr-04	Dec-09		2004
TLEQ366	TOOLS AND EQ 366	49,235.78	15,210.00	(34,025.78)	-224%	0.04%	49,235.78	15,210.00	(34,025.78)	Mar-04	Jun-09	Jan-04	Dec-09		2004
TLEQ416	TOOLS AND EQ 416	4,259.34	2,500.29	(1,759.05)	-70%	0.00%	4,259.34	2,500.29	(1,759.05)	Feb-04	Oct-09	Feb-04	Dec-09		2004
TLEQ426	TOOLS AND EQ 426	3,488.07	2,500.29	(987.78)	-40%	0.00%	3,488.07	2,500.29	(987.78)	Jan-04	Jan-09	Jan-04	Oct-09		2004
TLEQ766	TOOLS AND EQ 766	3,699.37	11,700.00	8,000.63	68%	0.00%	3,699.37	11,700.00	8,000.63	Jan-04	Nov-09	Sep-04	Dec-09		2004
TRBORD156	TROUBLE ORDERS 156	93,239.61	45,175.08	(48,064.53)	-106%	0.07%	93,239.61	45,175.08	(48,064.53)	Jan-04	Dec-09	Jan-04	Dec-09		2004
TRBORD216	TROUBLE ORDERS 216	44,763.26		(44,763.26)		0.03%	44,763.26	-	(44,763.26)			Jan-04	Dec-09		2004
TRBORD236	TROUBLE ORDERS 236	13,086.55	35,708.58	22,622.03	63%	0.01%	13,086.55	35,708.58	22,622.03	Jan-04	Dec-08	Jan-04	Dec-09		2004
TRBORD256	TROUBLE ORDERS 256	1,378.15		(1,378.15)		0.00%	1,378.15	-	(1,378.15)			Jun-04	Feb-09		2004
TRBORD308	Trouble Orders 308	68,897.26		(68,897.26)		0.05%	68,897.26	-	(68,897.26)			Mar-04	Mar-06		2004
TRBORD315	TROUBLE ORDERS 315	8,037.73		(8,037.73)		0.01%	8,037.73	-	(8,037.73)			Mar-04	Dec-09		2004
TRBORD366	TROUBLE ORDERS 366	4,125.71	62,775.68	58,649.97	93%	0.00%	4,125.71	62,775.68	58,649.97	Jan-04	Dec-08	Feb-04	Dec-09		2004

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Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
TRBORD426	TROUBLE ORDERS 426	4,052.69		(4,052.69)		0.00%	4,052.69	-	(4,052.69)			Jan-04	Feb-04		2004
V7156	OH CONDUCTOR AND DVC49	(619.20)		619.20		0.00%	(619.20)	-	619.20			Jan-04	Jan-04		2004
XFRM156	Transformer labor 156	10,521.27		(10,521.27)		0.01%	10,521.27	-	(10,521.27)	Jan-06	Dec-09	Jan-04	Dec-09		2004
XFRM216	Transformer labor 216	16,143.01	35,316.45	19,173.44	54%	0.01%	16,143.01	35,316.45	19,173.44	Jan-04	Dec-09	Jan-04	Dec-09		2004
XFRM236	Transformer labor 236	109,157.43	50,321.70	(58,835.73)	-117%	0.08%	109,157.43	50,321.70	(58,835.73)	Jan-04	Dec-09	Jan-04	Dec-09		2004
XFRM246	Transformer labor 246	45,359.75	104,458.48	59,098.73	57%	0.03%	45,359.75	104,458.48	59,098.73	Jan-04	Dec-09	Jan-04	Dec-09		2004
XFRM256	Transformer labor 256	62,889.42	135,484.72	72,595.30	54%	0.05%	62,889.42	135,484.72	72,595.30	Jan-04	Dec-09	Jan-04	Dec-09		2004
XFRM315	Transformer labor 315	213,148.43	225,617.66	12,469.23	6%	0.16%	213,148.43	225,617.66	12,469.23	Jan-04	Dec-09	Jan-04	Dec-09		2004
XFRM366	Transformer labor 366	56,817.37	244,171.56	187,354.19	77%	0.04%	56,817.37	244,171.56	187,354.19	Jan-04	Dec-09	Jan-04	Dec-09		2004
XFRM416	Transformer labor 416	24,020.01	55,571.85	31,551.84	57%	0.02%	24,020.01	55,571.85	31,551.84	Jan-04	Dec-09	Jan-04	Dec-09		2004
XFRM426	Transformer labor 426	16,461.52	83,236.17	66,774.65	80%	0.01%	16,461.52	83,236.17	66,774.65	Jan-04	Dec-09	Jan-04	Dec-09		2004
XFRM766	Transformer labor 766	39,700.88	50,830.53	11,129.65	22%	0.03%	39,700.88	50,830.53	11,129.65	Jan-04	Dec-09	Jan-04	Nov-09		2004
		109,158,782.13	**135,942,120.83**	**26,783,338.70**											**2004 Tota**
20361	GEO TRANSFER COMM EQUIP	(1,019.29)		1,019.29		0.00%	(1,019.29)	-	1,019.29			Sep-04	Sep-05		2005
22537	KENTON 708 & 718 BKR CHG	(670.35)		670.35		0.00%	(670.35)	-	670.35			Sep-04	Oct-06		2005
24740	TREE TRIMMING	25.00		(25.00)		0.00%	25.00	-	(25.00)			Sep-05	Sep-05		2005
25167	TELEDATA AMR IMPLEMENT	339.20		(339.20)		0.00%	339.20	-	(339.20)			Jun-05	Nov-06		2005
106939	PMD HWY 421 RELOC	2,294.37		(2,294.37)		0.00%	2,294.37	-	(2,294.37)			Mar-04	Sep-05		2005
107011	Property Tax System	(247.44)		247.44		0.00%	(247.44)	-	247.44			Mar-04	Sep-05		2005
109128	GHENT-N.A.S. 345 KV CNST	13,445.02		(13,445.02)		0.01%	13,445.02	-	(13,445.02)			Jan-05	Jan-05		2005
109443	LK7 RETIREMENT 01-05	(69,459.62)		69,459.62		-0.07%	(69,459.62)	-	69,459.62			Jul-04	Aug-06		2005
109589	69kv UG Feasability Study (UK)	(22,000.00)		22,000.00		-0.02%	(22,000.00)	-	22,000.00			Sep-05	Sep-05		2005
109887	GLENN LAKE ESTATES SUBDIVISION	2,054.22		(2,054.22)		0.00%	2,054.22	-	(2,054.22)			Dec-05	Jul-07		2005
111140	Barcoding	25.61		(25.61)		0.00%	25.61	-	(25.61)			Jul-04	Oct-05		2005
111425	Pineville-Storm Restoration	10,275.73		(10,275.73)		0.01%	10,275.73	-	(10,275.73)			Jul-04	Aug-08		2005
111426	London-Storm Restoration	13,601.28		(13,601.28)		0.01%	13,601.28	-	(13,601.28)			Apr-04	Dec-08		2005
111427	Earlington-Storm Restoration	8,391.06		(8,391.06)		0.01%	8,391.06	-	(8,391.06)			Feb-04	Nov-08		2005
111429	Danville-Storm Restoration	7,015.68		(7,015.68)		0.01%	7,015.68	-	(7,015.68)			Jul-04	Oct-08		2005
111430	Etown-Storm Restoration	32,021.24		(32,021.24)		0.03%	32,021.24	-	(32,021.24)			Jun-04	Jan-09		2005
111431	Shelbyville-Storm Restoration	5,636.19		(5,636.19)		0.01%	5,636.19	-	(5,636.19)			Mar-04	Dec-08		2005
111432	Maysville-Storm Restoration	5,492.26		(5,492.26)		0.01%	5,492.26	-	(5,492.26)			Mar-04	Jan-09		2005
111433	Lexington-Storm Restoration	14,441.40		(14,441.40)		0.01%	14,441.40	-	(14,441.40)			May-04	Dec-08		2005
111434	Richmond-Storm Restoration	5,566.13		(5,566.13)		0.01%	5,566.13	-	(5,566.13)			Apr-04	Jan-09		2005
111446	KT Misc Capital Expenditures	1,245.44	2,215,011.72	2,213,766.28	100%	0.00%	1,245.44	2,215,011.72	2,213,766.28	Jan-04	Dec-08	Feb-04	Nov-09	Budget was developed at a higher level to encompass multiple projects and reallocated to individual projects. This project funded 119937 as well as numerous small projects.	2005
111599	REYNOLDS AT TARGET RELOCATION	(67,792.71)		67,792.71		-0.06%	(67,792.71)	-	67,792.71			Aug-04	Jun-05		2005
111733	Ghent 2 FGD System	(594.13)		594.13		0.00%	(594.13)	-	594.13			Apr-05	Apr-05		2005
112655	KU GEMINI	631.90		(631.90)		0.00%	631.90	-	(631.90)			Jan-04	May-05		2005
112742	Relocate Fence Lake Reba Sub	422.96		(422.96)		0.00%	422.96	-	(422.96)			Jul-04	Nov-07		2005
112743	VERSAILLES CENTER UPTOWN	(255.45)		255.45		0.00%	(255.45)	-	255.45			Feb-05	Feb-05		2005
113121	014940-Misc Dist Subs	(0.00)		0.00		0.00%	(0.00)	-	0.00			Jan-04	Nov-05		2005
113305	KU DIST LINE TRANSFORMERS	5,773,311.54	5,042,490.00	(730,821.54)	-14%	5.49%	5,773,311.54	5,042,490.00	(730,821.54)	Jan-04	Dec-09	Jan-04	Dec-09	Project variance due to high usage in Lexington area as a result of load growth.	2005
113493	Storm Damage III		500,904.10	500,904.10	100%	0.00%	-	500,904.10	500,904.10	Jan-04	Dec-06			Budget is developed at a high level for weather events and reallocated to individual projects as major and minor weather events as they occur. In total, the full year variance on storms this year is $487K over budget.	2005
113735	CT Construction TC Pipeline KU	37,472.19	57,000.00	19,527.81	34%	0.04%	37,472.19	57,000.00	19,527.81	Dec-05	Dec-05	Feb-04	Nov-05		2005
113742	NAS 138kV CT Replacement	92,364.15		(92,364.15)		0.09%	92,364.15	-	(92,364.15)			Jan-05	Aug-05		2005
113775	Arnld-Drchtr Blk Mtn 161kV	9,081.97		(9,081.97)		0.01%	9,081.97	-	(9,081.97)			Jan-05	Jun-09		2005
113815	PARIS PIKE PHASE 4	(294,476.60)		294,476.60		-0.28%	(294,476.60)	-	294,476.60			Feb-04	Aug-08		2005
113844	E32 HWY PROJECT		125,892.93	125,892.93	100%	0.00%	-	125,892.93	125,892.93	Jan-05	Dec-05	Jan-04	Jan-08		2005
113925	U.K. ROSE U.G. DIP	(27,099.82)		27,099.82		-0.03%	(27,099.82)	-	27,099.82			Mar-05	Mar-05		2005
114108	KU Franchise	404.00		(404.00)		0.00%	404.00	-	(404.00)			Aug-04	Oct-07		2005
114280	Miller-Murphys 69 KV P2's	11,288.25		(11,288.25)		0.01%	11,288.25	-	(11,288.25)			Jul-04	Oct-05		2005
114613	HAMBURG TOWNHOMES	2,859.06		(2,859.06)		0.00%	2,859.06	-	(2,859.06)			Apr-04	Dec-07		2005
114755	GH1 FGD TOWER SPRAY PIPING 03	138,197.38		(138,197.38)		0.13%	138,197.38	-	(138,197.38)			Apr-05	Apr-05		2005
114757	GH1 REPL COAL PIPE W/CERAM 03	(75,707.03)		75,707.03		-0.07%	(75,707.03)	-	75,707.03			Jan-04	Apr-05		2005
114807	PC and Printer Infrastr.	3,169.38		(3,169.38)		0.00%	3,169.38	-	(3,169.38)			Feb-05	Feb-05		2005
114828	New Univ of KY Sub 2003	11,332.22		(11,332.22)		0.01%	11,332.22	-	(11,332.22)	Jan-04	Jan-06	Jan-04	May-05		2005
114831	SCM Cent Misc Sub Repairs	0.00		(0.00)		0.00%	0.00	-	(0.00)			Jan-04	Oct-05		2005
114890	KGN-Drawing Mgmt System	43,103.10		(43,103.10)		0.04%	43,103.10	-	(43,103.10)	Jan-04	Dec-04	Sep-04	Mar-05		2005
115051	BLDG - CAP	(2,360.73)		2,360.73		0.00%	(2,360.73)	-	2,360.73			Feb-04	Feb-06		2005
115105	Highway 52 relocation	(31,512.40)		31,512.40		-0.03%	(31,512.40)	-	31,512.40	Jan-04	Dec-04	Jan-04	Nov-07		2005
115206	PR13 Gas Comp Tie & Ctrl S/W	19,123.07		(19,123.07)		0.02%	19,123.07	-	(19,123.07)			Aug-04	Feb-05		2005
115331	Shelby City Tap 69kv	(10,723.07)		10,723.07		-0.01%	(10,723.07)	-	10,723.07			Jun-04	Aug-05		2005
115400	Finchville - Middletown 69kv	12,863.05		(12,863.05)		0.01%	12,863.05	-	(12,863.05)			Feb-04	Jun-05		2005
115466	TC CT7 Construction KU	401,456.13		(401,456.13)		0.38%	401,456.13	-	(401,456.13)	Jan-04	Dec-04	Jan-04	Apr-06	Trimble County Combustion Turbines placed in service in 2004. Carryover spend into 2005 not budgeted	2005
115468	TC CT8 Construction KU	10,744.37		(10,744.37)		0.01%	10,744.37	-	(10,744.37)	Jan-04	Dec-04	Jan-04	Apr-06		2005
115470	TC CT9 Construction KU	10,473.49		(10,473.49)		0.01%	10,473.49	-	(10,473.49)	Jan-04	Dec-04	Jan-04	Apr-06		2005
115472	TC CT10 Construction KU	10,660.71		(10,660.71)		0.01%	10,660.71	-	(10,660.71)	Jan-04	Dec-04	Jan-04	Apr-06		2005
115474	TC CT Substation KU	258,599.50	126,000.00	(132,599.50)	-105%	0.25%	258,599.50	126,000.00	(132,599.50)	Jan-04	Dec-05	Jan-04	Aug-06		2005
115597	Misc Carrollton BTM	(8,981.61)		8,981.61		-0.01%	(8,981.61)	-	8,981.61			Oct-05	Oct-05		2005
115634	American Ave.-Haefling 138 KV	31,137.51		(31,137.51)		0.03%	31,137.51	-	(31,137.51)	Nov-04	Dec-04	Apr-04	Jul-05		2005

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
115635	American Ave.-Haefling 69kV.	(57,627.93)		57,627.93		-0.05%	(57,627.93)	-	57,627.93			Apr-04	Aug-05		2005
115693	Paris 138-69kv, 150 MVA	900,325.36	106,999.92	(793,325.44)	-741%	0.86%	900,325.36	106,999.92	(793,325.44)	Dec-04	Jun-06	Jun-05	Sep-07	The 2005 budget assumed that materials would be purchased during 2006.	2005
115737	ghent-kenton138kv hwy relc	(13,827.05)		13,827.05		-0.01%	(13,827.05)	-	13,827.05			Jun-04	Mar-09		2005
115744	GH MOBILE WORK PLATFORM 03		13,000.00	13,000.00	100%	0.00%	-	13,000.00	13,000.00	Jan-05	Dec-05	Dec-04	Dec-04		2005
115769	Carrollton-Warsaw 69kv	(163,800.69)		163,800.69		-0.16%	(163,800.69)	-	163,800.69			Jan-04	Mar-09		2005
115798	KGN-TC CT 7-10	-		-		0.00%	-	-	-			Jan-04	Jan-05		2005
115807	Shelby City tap recond	9,007.57		(9,007.57)		0.01%	9,007.57	-	(9,007.57)			Jul-04	Aug-05		2005
115843	computer software purch.	90.09		(90.09)		0.00%	90.09	-	(90.09)			Mar-04	Feb-05		2005
115853	TY3 HP TURBINE SEALS 03	(23,493.12)		23,493.12		-0.02%	(23,493.12)	-	23,493.12			Jun-05	Jun-05		2005
115968	DX LOCK 7 RETIREMENT 03-04	(6,815.87)		6,815.87		-0.01%	(6,815.87)	-	6,815.87			May-04	May-05		2005
115978	Elihu-Somerset North 69KV	39,774.88		(39,774.88)		0.04%	39,774.88	-	(39,774.88)			Jan-04	Nov-07		2005
116073	GR Blr 5 Controls Upgrade	(11,419.79)		11,419.79		-0.01%	(11,419.79)	-	11,419.79	Jan-04	Dec-04	Jan-04	Jul-05		2005
116078	GR Water Induction Protection	-		-		0.00%	-	-	-	Jan-04	Dec-04	May-04	Sep-05		2005
116079	GR Boiler 5 Sootblowers	(300.72)		300.72		0.00%	(300.72)	-	300.72	Jan-04	Dec-04	Apr-04	Feb-05		2005
116080	GR Plant Lighting Upgrades	(13,198.64)		13,198.64		-0.01%	(13,198.64)	-	13,198.64	Jan-04	Dec-04	Mar-04	Jun-05		2005
116083	GR Overhead Crane Control Repl	(2,763.81)		2,763.81		0.00%	(2,763.81)	-	2,763.81	Jan-04	Dec-04	Jun-05	Jun-05		2005
116113	GR Feedwater Chem. Feed Autom.	152.43		(152.43)		0.00%	152.43	-	(152.43)	Jan-04	Dec-04	May-04	Jan-05		2005
116223	2003 computer hardware purch.	(52.47)		52.47		0.00%	(52.47)	-	52.47			Aug-04	Nov-05		2005
116259	BR3 CONTROLS UPGR 04-06	2,267,484.83	2,250,000.00	(17,484.83)	-1%	2.16%	2,267,484.83	2,250,000.00	(17,484.83)	Mar-04	Jun-06	Aug-04	Jun-07		2005
116261	BR1 VACUUM BRKR CONV 04-05	296,761.07	344,000.00	47,238.93	14%	0.28%	296,761.07	344,000.00	47,238.93	Sep-04	Nov-05	Sep-04	Oct-06		2005
116263	BR3 SH PLATEN/HDR REPL 04-05	1,126,985.97	1,746,000.00	619,014.03	35%	1.07%	1,126,985.97	1,746,000.00	619,014.03	Mar-04	Nov-05	Aug-04	Sep-05	Material payments were made in 2004	2005
116264	GH CY SAMPLE SYS AIR DRYER 04	3,365.44		(3,365.44)		0.00%	3,365.44	-	(3,365.44)	Jan-04	Dec-04	Sep-04	Jan-05		2005
116267	BR3 DUCTWORK & PRECIP ABATE 04	(85,214.87)		85,214.87		-0.08%	(85,214.87)	-	85,214.87	Mar-04	May-04	Mar-04	Apr-05		2005
116268	BR CY DUST CNTRL SYS REPL 04	97,209.56		(97,209.56)		0.09%	97,209.56	-	(97,209.56)	Apr-04	May-04	Dec-04	Oct-05		2005
116269	BR1 2.3KV CABLE REPL 04-05		140,000.00	140,000.00	100%	0.00%	-	140,000.00	140,000.00	Jul-04	Nov-05				2005
116271	BR3 TURBINE OIL FILTRN 04	1,128.80		(1,128.80)		0.00%	1,128.80	-	(1,128.80)	Mar-04	Mar-04	Dec-04	Jan-05		2005
116275	GH CONVEYOR BELT REPL 04	(62.62)		62.62		0.00%	(62.62)	-	62.62	Jan-04	Dec-04	Apr-04	Oct-05		2005
116290	GH1 FLAME SCANNER CNTRLS 04	(18,522.82)		18,522.82		-0.02%	(18,522.82)	-	18,522.82	Jan-04	Dec-04	Jan-04	May-05		2005
116291	BR2 PRECIP CNTRLS UPGR 04	(1,005.77)		1,005.77		0.00%	(1,005.77)	-	1,005.77	May-04	May-04	Apr-04	Mar-05		2005
116293	BR1 ELEVATOR CAB REPL 04	(2,250.80)		2,250.80		0.00%	(2,250.80)	-	2,250.80	Sep-04	Sep-04	Dec-04	Mar-05		2005
116294	BR COMPUTER EQUIP 04	920.23		(920.23)		0.00%	920.23	-	(920.23)	Apr-04	Aug-04	Apr-04	Apr-05		2005
116304	BR3 CONV ROOM CRANE EXT 04	19,265.68		(19,265.68)		0.02%	19,265.68	-	(19,265.68)	Apr-04	Apr-04	Oct-04	Jun-05		2005
116312	BR3 MAJOR DUCT REPL 04	(59,953.00)		59,953.00		-0.06%	(59,953.00)	-	59,953.00	Oct-04	Nov-04	Apr-04	May-05		2005
116326	TY3 PA FLOW METERS 04	50,208.52		(50,208.52)		0.05%	50,208.52	-	(50,208.52)	Apr-04	May-04	Jun-04	Jan-07		2005
116329	TY CONTROL AIR COMP 04	24,981.22		(24,981.22)		0.02%	24,981.22	-	(24,981.22)	Jun-04	Jun-04	Dec-04	Jul-05		2005
116331	TY CLOSED CIRC CAMERA 04	-		-		0.00%	-	-	-	Jun-04	Jun-04	Nov-04	Jan-05		2005
116336	TY3 ASH SLUICE ELEC VLV 04	(1,348.32)		1,348.32		0.00%	(1,348.32)	-	1,348.32	Mar-04	Mar-04	Oct-04	Oct-05		2005
116355	GH1 UNDER TURBINE FIRE PROT 04	371,204.09	285,000.01	(86,204.08)	-30%	0.35%	371,204.09	285,000.01	(86,204.08)	Jan-05	Dec-05	Jul-05	Dec-05		2005
116361	GH2 DIGITAL VOLTAGE REG 04	(17,512.48)		17,512.48		-0.02%	(17,512.48)	-	17,512.48	Jan-04	Dec-04	Feb-04	May-05		2005
116365	GH2 REHEAT DMW REPL 04	(69,667.87)		69,667.87		-0.07%	(69,667.87)	-	69,667.87	Jan-04	Dec-04	Apr-04	May-05		2005
116366	GH2 SUPERHEAT DMW REPL 04	(71,174.07)		71,174.07		-0.07%	(71,174.07)	-	71,174.07	Jan-04	Dec-04	Apr-04	May-05		2005
116368	GH3 BOILER TUBE REPL 04	(67,045.23)		67,045.23		-0.06%	(67,045.23)	-	67,045.23	Jan-04	Dec-04	Mar-04	Apr-05		2005
116370	GH3 ESP ENERGY MGMT SYS 04	25.74		(25.74)		0.00%	25.74	-	(25.74)	Jan-04	Dec-04	Jul-04	Jan-05		2005
116371	GH3 REAR WW TUBE REPL 04	(52,964.32)		52,964.32		-0.05%	(52,964.32)	-	52,964.32	Jan-04	Dec-04	Mar-04	May-05		2005
116373	GH3&4 BROMINE BLDG MCC 04	22,959.06	59,999.99	37,040.93	62%	0.02%	22,959.06	59,999.99	37,040.93	Jan-04	Dec-05	Dec-04	Dec-05		2005
116374	GH3&4 OVERHEAD CRANE 04	265.02		(265.02)		0.00%	265.02	-	(265.02)	Jan-04	Dec-04	Mar-04	Mar-05		2005
116389	Science Hill Highway Proj 2004	(192,349.61)		192,349.61		-0.18%	(192,349.61)	-	192,349.61	Jan-04	Dec-04	May-04	Aug-08		2005
116391	Rp Waynesburg Transf 2004	88,288.30		(88,288.30)		0.08%	88,288.30	-	(88,288.30)	Jan-04	Dec-04	Sep-04	Mar-05		2005
116392	SCM 2004 Pineville Misc Distr	13,625.00		(13,625.00)		0.01%	13,625.00	-	(13,625.00)	Jan-04	Dec-04	Jul-04	Mar-05		2005
116424	PC INFRASTRUCTURE KU	2,235.18		(2,235.18)		0.00%	2,235.18	-	(2,235.18)	Jan-04	Sep-04	Jan-04	Mar-05		2005
116440	LON WATERWORKS RD REBUILD	32,480.84		(32,480.84)		0.03%	32,480.84	-	(32,480.84)	May-04	May-04	Nov-04	Nov-06		2005
116442	PIN REBUILD MELDRUM TO HUTCH	4,769.67		(4,769.67)		0.00%	4,769.67	-	(4,769.67)	Jun-04	Jun-04	Oct-04	Nov-06		2005
116444	PIN INSTALL SECURITY @ COMPLEX	7,674.63		(7,674.63)		0.01%	7,674.63	-	(7,674.63)	Feb-04	Feb-04	Nov-04	Jul-05		2005
116445	HLN REBUILD HIGHSPL - LEJUNIOR	5,114.42	22,933.36	17,818.94	78%	0.00%	5,114.42	22,933.36	17,818.94	Sep-04	Dec-05	Dec-04	Jan-05		2005
116459	KY 89 HWY PROJ IRVINE		105,130.00	105,130.00	100%	0.00%	-	105,130.00	105,130.00	Jan-04	Dec-06				2005
116460	TATES CREEK RD HWY PROJ RIC	183,607.27		(183,607.27)		0.17%	183,607.27	-	(183,607.27)	Jan-04	Dec-04	Mar-04	Aug-08		2005
116464	WINCHESTER IND PARK	25,750.83		(25,750.83)		0.02%	25,750.83	-	(25,750.83)	Jan-04	Dec-04	Aug-04	May-05		2005
116466	PURCHASE AIR COMPRESOR		9,990.00	9,990.00	100%	0.00%	-	9,990.00	9,990.00	Apr-04	Apr-06	Dec-06	Dec-06		2005
116470	KENTON STATION RD RECONDUCTOR	110,849.92	47,971.55	(62,878.37)	-131%	0.11%	110,849.92	47,971.55	(62,878.37)	Mar-04	Dec-05	May-05	Oct-05		2005
116471	KY 519 HIGHWAY RELOCATION	132,751.03	102,245.00	(30,506.03)	-30%	0.13%	132,751.03	102,245.00	(30,506.03)	Jun-04	Dec-05	Mar-05	Oct-08		2005
116475	Rodburn 138-69kV, 60MVA	1,652.63		(1,652.63)		0.00%	1,652.63	-	(1,652.63)	Jan-04	Jun-04	May-04	Jan-05		2005
116481	Louden Ave-Bryant Rd 69kV line		400,000.68	400,000.68	100%	0.00%	-	400,000.68	400,000.68	Oct-05	Dec-05			Project cancelled due to system condition changes studied in the Transmission Expansion Plan (TEP).	2005
116485	Upgrade Shun Pike Sub 2004	(170,879.78)		170,879.78		-0.16%	(170,879.78)	-	170,879.78	Jan-04	Dec-04	Jul-04	Aug-05		2005
116486	Install Winchester Indust 2004	74,113.70		(74,113.70)		0.07%	74,113.70	-	(74,113.70)	Jan-04	Dec-04	Jun-04	Oct-06		2005
116488	Upgrade Winch Water Works 2004	323,361.05	297,180.54	(26,180.51)	-9%	0.31%	323,361.05	297,180.54	(26,180.51)	Jan-04	Dec-05	Oct-04	Sep-06		2005
116490	Install Sub Georgetown 2004	237,511.80	121,021.07	(116,490.73)	-96%	0.23%	237,511.80	121,021.07	(116,490.73)	Jan-04	Dec-05	Jan-04	Jun-07		2005
116491	SCM 2004 Central Sub Misc Dist	13,418.04		(13,418.04)		0.01%	13,418.04	-	(13,418.04)	Jan-04	Dec-04	Feb-04	Jul-06		2005
116493	SCM Cent Purc Tools 2004	6,718.95		(6,718.95)		0.01%	6,718.95	-	(6,718.95)	Feb-04	Oct-04	Dec-04	Jun-06		2005
116495	SCM Earl NESC Violations 2004	536.09		(536.09)		0.00%	536.09	-	(536.09)	Jan-04	Dec-04	Aug-04	Feb-05		2005
116497	SCM Earl Sub Repairs 2004	47.53		(47.53)		0.00%	47.53	-	(47.53)	Jan-04	Dec-04	Mar-04	Jan-05		2005
116507	Connors Station Regulators	15,330.92		(15,330.92)		0.01%	15,330.92	-	(15,330.92)	Feb-04	Jun-04	Oct-04	Oct-09		2005
116557	KU-SL HVAC Heat Pump Repl 04	(1,668.55)		1,668.55		0.00%	(1,668.55)	-	1,668.55	Aug-04	Aug-04	Jun-04	Jan-05		2005
116559	KU-SL CEMS RATA Trailer Relp	3,846.87		(3,846.87)		0.00%	3,846.87	-	(3,846.87)	Apr-04	Apr-04	Jul-04	Jan-05		2005
116563	KU-SL GR Sampling Sys Fuel	41,767.31		(41,767.31)		0.04%	41,767.31	-	(41,767.31)	Nov-04	Nov-04	Dec-04	Mar-05		2005

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
116618	CAPITAL BUDGET-BUS OFF		49,995.00	49,995.00	100%	0.00%	-	49,995.00	49,995.00	Jan-04	Nov-05				2005
116638	UK CKT RELOCATION	(21,320.50)		21,320.50		-0.02%	(21,320.50)	-	21,320.50	Jan-04	Dec-04	Oct-04	Jul-05		2005
116639	GEORGETOWN 12KV CKT WORK	21,041.42		(21,041.42)		0.02%	21,041.42	-	(21,041.42)	Jan-04	Dec-04	Jun-04	Apr-06		2005
116656	RP KU SUB TRANSFORMERS 2004	17,524.89		(17,524.89)		0.02%	17,524.89	-	(17,524.89)	Apr-04	Dec-04	Jan-04	Jun-05		2005
116812	MARION COUNTY KY 49	(12,722.39)		12,722.39		-0.01%	(12,722.39)	-	12,722.39			Aug-04	Oct-05		2005
116829	ELIHU-SEWELLTON P-2 POLES	57,918.78		(57,918.78)		0.06%	57,918.78	-	(57,918.78)			Jan-04	Sep-05		2005
116862	SMT KY1577 MONTICELLO ST	52,136.51		(52,136.51)		0.05%	52,136.51	-	(52,136.51)			May-04	Mar-09		2005
116875	Fruit of Loom 2500 kVA	(2,526.05)		2,526.05		0.00%	(2,526.05)	-	2,526.05			May-05	Feb-06		2005
116890	WMB US25W HWY WIDENING PROJECT	67,638.51	32,860.00	(34,778.51)	-106%	0.06%	67,638.51	32,860.00	(34,778.51)	Jan-05	Jan-05	Apr-05	Dec-07		2005
116900	Bluegrass Station 225 kVA	(3,257.18)		3,257.18		0.00%	(3,257.18)	-	3,257.18			Oct-05	Jan-06		2005
116910	CT6 C INSPECTION KU	114,114.66		(114,114.66)		0.11%	114,114.66	-	(114,114.66)	Jan-04	Dec-04	Nov-04	Mar-06		2005
116928	Ghent DFR	2,661.78		(2,661.78)		0.00%	2,661.78	-	(2,661.78)			Jan-04	Jun-05		2005
117017	HLN US421 BARN BR - VA LINE	71,608.20		(71,608.20)		0.07%	71,608.20	-	(71,608.20)			Dec-04	Dec-09		2005
117022	Straight Crk Tap Repl Switch	57,234.00		(57,234.00)		0.05%	57,234.00	-	(57,234.00)			May-04	Apr-05		2005
117109	CORNING HBURG WILDLIFE PROT	1,314.61		(1,314.61)		0.00%	1,314.61	-	(1,314.61)			Feb-04	Jan-05		2005
117150	Trimble County 2 KU	2,877,948.44	1,806,930.00	(1,071,018.44)	-59%	2.74%	2,877,948.44	1,806,930.00	(1,071,018.44)	Jan-04	Dec-10	Mar-04	Dec-09	Budget was allocated different Company split than actuals.	2005
117206	UFLS KU CO 2004 2005	119,851.51	85,611.97	(34,239.54)	-40%	0.11%	119,851.51	85,611.97	(34,239.54)	Jan-05	Dec-05	Mar-04	Jul-06		2005
117211	Misc Shelbyville BTM	(1,762.18)		1,762.18		0.00%	(1,762.18)	-	1,762.18			Apr-04	Nov-05		2005
117226	Brown CT 714 Replacement	(12,441.59)		12,441.59		-0.01%	(12,441.59)	-	12,441.59			Feb-04	Feb-05		2005
117233	Carr-E.Frkt 138KV P2 Proj		725,001.84	725,001.84	100%	0.00%	-	725,001.84	725,001.84	Apr-05	Jul-05	Feb-04	Dec-07	Reprioritized and cancelled due to greater need for a different pole replacement.	2005
117241	RICHMOND - LAKE REBA	18,944.95		(18,944.95)		0.02%	18,944.95	-	(18,944.95)			May-04	May-05		2005
117243	RELOC GRP-EARN 161 (HWY 431)	552.67		(552.67)		0.00%	552.67	-	(552.67)			Mar-05	Mar-09		2005
117244	RELOC GRP-HILLSIDE 69(HWY 431)	815.98		(815.98)		0.00%	815.98	-	(815.98)			Mar-05	Mar-09		2005
117271	Amer.Ave.-Haefling 69KV	13,605.24		(13,605.24)		0.01%	13,605.24	-	(13,605.24)			Feb-04	Mar-06		2005
117279	No. 2 Service Water Pump	2,131.31		(2,131.31)		0.00%	2,131.31	-	(2,131.31)			Apr-04	Mar-05		2005
117285	Winc Ind Sw & Tap @ Corp Dr.	36,761.31		(36,761.31)		0.03%	36,761.31	-	(36,761.31)			May-04	May-05		2005
117287	Winc. Water Works 69KV Sub Tap	8,069.40		(8,069.40)		0.01%	8,069.40	-	(8,069.40)			Apr-05	Jan-06		2005
117290	TY3 GSU H BUSHING REPL 04	2,688.37		(2,688.37)		0.00%	2,688.37	-	(2,688.37)			Mar-04	Dec-05		2005
117291	KY RIVER INSTALL MOS	(42,315.41)		42,315.41		-0.04%	(42,315.41)	-	42,315.41			Apr-04	Nov-06		2005
117298	Brown North 345kV recv replace	2,676.53		(2,676.53)		0.00%	2,676.53	-	(2,676.53)			Apr-04	Apr-05		2005
117299	WINCHESTER WATER WORKS	113,570.12		(113,570.12)		0.11%	113,570.12	-	(113,570.12)			Oct-04	Aug-08		2005
117319	SPCC Mods - KU Transmission	130,606.30		(130,606.30)		0.12%	130,606.30	-	(130,606.30)	Jan-06	Dec-09	Mar-04	Dec-09		2005
117348	GRPP 138kV Bkrs (4) Repl	4,131.80		(4,131.80)		0.00%	4,131.80	-	(4,131.80)			Apr-04	May-05		2005
117362	Accrued Labor - KU	(57,094.84)		57,094.84		-0.05%	(57,094.84)	-	57,094.84			Sep-04	Jan-09		2005
117374	TY3 PRECIP RAP/VIB/CON UPGR 04	(1,123.60)		1,123.60		0.00%	(1,123.60)	-	1,123.60			Sep-04	Oct-05		2005
117387	TY LADIES RESTRM/LKR RM 04	42,718.51		(42,718.51)		0.04%	42,718.51	-	(42,718.51)			Sep-04	Sep-05		2005
117392	GH4 E HEATER TRAY REPL 04	(3,470.52)		3,470.52		0.00%	(3,470.52)	-	3,470.52			Nov-04	Jun-05		2005
117395	BR1 FLAME SCAN/AIR BLWR REP 04	51.46		(51.46)		0.00%	51.46	-	(51.46)			Sep-04	Jan-05		2005
117413	Replace Finchville Transformer	8,331.63		(8,331.63)		0.01%	8,331.63	-	(8,331.63)			Sep-04	May-05		2005
117421	EKPC E. Bernstadt Sub	(15,496.50)		15,496.50		-0.01%	(15,496.50)	-	15,496.50			May-04	Aug-06		2005
117435	2005 GR Asbestos Abatement		181,000.84	181,000.84	100%	0.00%	-	181,000.84	181,000.84	Jan-05	Dec-05				2005
117436	2005 GR Unit 4 Controls Upgr		300,002.01	300,002.01	100%	0.00%	-	300,002.01	300,002.01	Jan-05	Dec-05			Project cancelled in 2005 as it was completed in 2004, under project 116073 (GR Boiler 5 controls upgrade)	2005
117437	2005 GR Breaker Refurbishment		100,001.70	100,001.70	100%	0.00%	-	100,001.70	100,001.70	Jan-05	Dec-05				2005
117439	2005 GR Wall Blower Sootblower		180,000.99	180,000.99	100%	0.00%	-	180,000.99	180,000.99	Jan-05	Dec-05				2005
117441	GR Coal Hndlg Scraper	322,136.00	300,000.96	(22,135.04)	-7%	0.31%	322,136.00	300,000.96	(22,135.04)	Jan-05	Dec-05	May-05	May-05		2005
117442	GR Lab Inst Upgr	29,943.82	34,999.56	5,055.74	14%	0.03%	29,943.82	34,999.56	5,055.74	Jan-05	Dec-05	Feb-05	Mar-05		2005
117480	GH1 BOILER SH DIV PANEL 2 04	72,212.86	200,000.30	127,787.44	64%	0.07%	72,212.86	200,000.30	127,787.44	Jan-05	Dec-05	Oct-04	Jun-05		2005
117481	GH2 BOILER SH DIV PANEL 1 04	73,079.93	200,000.30	126,920.37	63%	0.07%	73,079.93	200,000.30	126,920.37	Jan-05	Dec-05	Oct-04	Aug-05		2005
117548	KU Storm 5/19/04	(6,172.20)		6,172.20		-0.01%	(6,172.20)	-	6,172.20			Jun-04	Sep-05		2005
117561	T-454 American Ave.	2,876.11		(2,876.11)		0.00%	2,876.11	-	(2,876.11)			May-04	Mar-05		2005
117568	Scott County Noise Barrier	102,408.65		(102,408.65)		0.10%	102,408.65	-	(102,408.65)			Jun-04	Aug-05		2005
117579	KU 04 Dist Cap Installations	(0.00)		0.00		0.00%	(0.00)	-	0.00			Sep-04	Aug-06		2005
117626	GR2005 4-1 Pulv OH	273,573.82	179,999.96	(93,573.86)	-52%	0.26%	273,573.82	179,999.96	(93,573.86)	Jan-05	Dec-05	Mar-05	Aug-05		2005
117627	GR B4 Dead Air Sp Ref	117,806.93	160,000.66	42,193.73	26%	0.11%	117,806.93	160,000.66	42,193.73	Jan-05	Dec-05	May-05	Jul-05		2005
117635	Replace Fawkes Fence	1,795.99		(1,795.99)		0.00%	1,795.99	-	(1,795.99)			Sep-04	Jan-05		2005
117669	RELOC U.S. HWY 60 PROJ	40,014.75		(40,014.75)		0.04%	40,014.75	-	(40,014.75)			Apr-05	Aug-08		2005
117681	Brown North RTU Replacement	(245.95)		245.95		0.00%	(245.95)	-	245.95			Aug-04	Apr-05		2005
117682	BR2 COOLING TWR FILL REPL 04	(42,318.68)		42,318.68		-0.04%	(42,318.68)	-	42,318.68			Aug-04	Jun-05		2005
117706	Carrollton House Replace	(12,742.62)		12,742.62		-0.01%	(12,742.62)	-	12,742.62			Aug-04	Apr-05		2005
117707	UK Med Ctr 69 Bkr Change	79.00		(79.00)		0.00%	79.00	-	(79.00)			Aug-04	Mar-05		2005
117708	Brown CT 704 Replace	12,441.59		(12,441.59)		0.01%	12,441.59	-	(12,441.59)			Aug-04	Feb-05		2005
117711	Amer Ave-Haefling 69KV Switch	(9,609.71)		9,609.71		-0.01%	(9,609.71)	-	9,609.71			Mar-05	Nov-05		2005
117715	ERT'S KU 2005	85,774.69	124,997.60	39,222.91	31%	0.08%	85,774.69	124,997.60	39,222.91	Feb-05	Nov-05	Oct-05	Oct-05		2005
117717	KME AMR READING	5,567.29	24,999.60	19,432.31	78%	0.01%	5,567.29	24,999.60	19,432.31	Apr-05	Apr-05	Sep-05	Jan-07		2005
117720	KRB NO USAGE	48,683.51	50,000.00	1,316.49	3%	0.05%	48,683.51	50,000.00	1,316.49	Jan-05	Oct-05	Jul-05	Apr-06		2005
117722	KRB CIS UPGRADE		50,000.00	50,000.00	100%	0.00%	-	50,000.00	50,000.00	Feb-05	Nov-05				2005
117724	KRB AVENUE CUSTOMER		50,000.00	50,000.00	100%	0.00%	-	50,000.00	50,000.00	Apr-05	Aug-05				2005
117726	KRB E WORKFORCE	39,264.07	50,000.00	10,735.93	21%	0.04%	39,264.07	50,000.00	10,735.93	Mar-05	Oct-05	Dec-05	Dec-05		2005
117728	KRB CMS EXPLORER		125,000.00	125,000.00	100%	0.00%	-	125,000.00	125,000.00	Feb-05	Sep-05				2005
117730	KRP NORTEL CTI	12,659.82	25,000.00	12,340.18	49%	0.01%	12,659.82	25,000.00	12,340.18	Jan-05	Aug-05	Sep-05	Dec-05		2005
117732	KRB AVAYA INTERACTIVE	105,722.49	125,000.00	19,277.51	15%	0.10%	105,722.49	125,000.00	19,277.51	Jan-05	Oct-05	Sep-05	Jan-06		2005
117734	Boone Ave 69kV 30MVAR Cap	71,137.35		(71,137.35)		0.07%	71,137.35	-	(71,137.35)			Sep-04	Nov-05		2005
117735	Leitchfld E 69kV 14.4MVAR Cap	72,342.99		(72,342.99)		0.07%	72,342.99	-	(72,342.99)			Sep-04	Sep-05		2005

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117736	BR J CONV BELT REPLACE 04	(19,652.37)		19,652.37		-0.02%	(19,652.37)	-	19,652.37			Aug-04	May-05		2005
117759	FAC MAINT TOOLS - KU	7,891.72	10,000.00	2,108.28	21%	0.01%	7,891.72	10,000.00	2,108.28	Apr-05	Dec-05	Feb-05	Dec-05		2005
117760	SOUNDMASKING - KU		78,000.00	78,000.00	100%	0.00%	-	78,000.00	78,000.00	Apr-05	Dec-05				2005
117761	REPLACE LIEBERT -DATA CTR	45,867.13	60,000.00	14,132.87	24%	0.04%	45,867.13	60,000.00	14,132.87	Jul-05	Jul-05	Aug-05	Jun-06		2005
117762	HVAC AUTOMATION - KU	161,215.30	205,000.01	43,784.71	21%	0.15%	161,215.30	205,000.01	43,784.71	Aug-05	Oct-05	Feb-05	May-06		2005
117763	UPGRADE ELEVATORS - KU	182,747.18	250,000.00	67,252.82	27%	0.17%	182,747.18	250,000.00	67,252.82	Jul-05	Sep-05	Oct-05	Mar-06		2005
117764	CHAIR REPLACEMENT - ERGONOMICS	103,341.37	100,000.00	(3,341.37)	-3%	0.10%	103,341.37	100,000.00	(3,341.37)	Jun-05	Jun-05	Jun-05	Jun-05		2005
117765	HEIGHTENED SECURITY EQUIP-ONEQ	11,108.55	10,000.01	(1,108.54)	-11%	0.01%	11,108.55	10,000.01	(1,108.54)	May-05	May-05	Dec-05	Dec-05		2005
117766	BR ASH POND EXP ENG 05-07		50,000.00	50,000.00	100%	0.00%	-	50,000.00	50,000.00	Jan-05	Nov-05				2005
117767	BR1 PA FAN IMPLR REPL 05-06	24,237.73	25,000.00	762.27	3%	0.02%	24,237.73	25,000.00	762.27	Mar-05	Aug-06	Dec-05	Mar-07		2005
117768	BR3-1 SB AIR COMP REPL 05	162,068.25	382,000.00	219,931.75	58%	0.15%	162,068.25	382,000.00	219,931.75	Mar-05	Nov-05	Dec-05	Sep-07		2005
117769	BR 3-2 SB AIR COMP REPL 05	162,068.25	250,000.00	87,931.75	35%	0.15%	162,068.25	250,000.00	87,931.75	Mar-05	Nov-05	Dec-05	Mar-07		2005
117770	BR1 LP TURB RTR REPL 05-06		600,000.00	600,000.00	100%	0.00%	-	600,000.00	600,000.00	Mar-05	Nov-05			Project cancelled after further testing on rotor	2005
117771	BR3 RH deSH ATTEMP REPL 05	73,286.76	85,000.00	11,713.24	14%	0.07%	73,286.76	85,000.00	11,713.24	Mar-05	Nov-05	Apr-05	Jul-05		2005
117772	BR3 LWR SLOPE TUBE REPL 05	233,525.95	364,000.00	130,474.05	36%	0.22%	233,525.95	364,000.00	130,474.05	Mar-05	Nov-05	May-05	Dec-06		2005
117773	BR3 TURBINE SEALS 05	176,292.09	325,000.00	148,707.91	46%	0.17%	176,292.09	325,000.00	148,707.91	Mar-05	Nov-05	Feb-05	Dec-05		2005
117774	BR3 TURBINE CNTL UPGR 05-06		340,000.00	340,000.00	100%	0.00%	-	340,000.00	340,000.00	Mar-05	Dec-07	Aug-06	Jul-09	Project delayed to 2006 & 2007	2005
117775	BR1 BFP RECIRC VLV REPL 05	40,755.33	62,000.00	21,244.67	34%	0.04%	40,755.33	62,000.00	21,244.67	Mar-05	Nov-05	Oct-05	Mar-06		2005
117776	BR3 480V XFORMER REPL 05		135,000.00	135,000.00	100%	0.00%	-	135,000.00	135,000.00	Mar-05	Nov-05				2005
117777	BR MOTOR RBLD/REPL 04-09	72,320.40	150,000.00	77,679.60	52%	0.07%	72,320.40	150,000.00	77,679.60	Mar-05	Nov-05	Feb-05	Oct-05		2005
117778	BR CARRYDECK CRANE REPL 04		86,000.00	86,000.00	100%	0.00%	-	86,000.00	86,000.00	Mar-05	Nov-05	Dec-04	Dec-04		2005
117779	BR HON RECORDER REPL 05		38,000.00	38,000.00	100%	0.00%	-	38,000.00	38,000.00	Mar-05	Nov-05				2005
117780	BR 2500 RECORDER REPL 04-06	9,305.02	60,000.00	50,694.98	84%	0.01%	9,305.02	60,000.00	50,694.98	Mar-05	Nov-05	Dec-04	Mar-07		2005
117781	BR E/I TEST EQUIPMENT 05	19,804.39	20,000.00	195.61	1%	0.02%	19,804.39	20,000.00	195.61	Mar-05	Nov-05	Mar-05	Mar-05		2005
117782	BR3 HP HTR DRN PMP VSP DR 05		30,000.00	30,000.00	100%	0.00%	-	30,000.00	30,000.00	Mar-05	Nov-05				2005
117783	BR1&2 TURB VIB MON UPGR 05		155,000.00	155,000.00	100%	0.00%	-	155,000.00	155,000.00	Mar-05	Nov-05				2005
117784	BR2 OIS/EWS STN UPGR 05		392,000.00	392,000.00	100%	0.00%	-	392,000.00	392,000.00	Mar-05	Nov-05			Project delayed to 2006	2005
117785	BR2 COOL TWR PLC CNTL UPGR 05		28,000.00	28,000.00	100%	0.00%	-	28,000.00	28,000.00	Mar-05	Nov-05				2005
117786	BR3 COOL TWR MTR SOFT ST 05		60,000.00	60,000.00	100%	0.00%	-	60,000.00	60,000.00	Mar-05	Nov-05				2005
117787	BR MN OFFICE HVAC REPL 05	14,326.30	275,000.00	260,673.70	95%	0.01%	14,326.30	275,000.00	260,673.70	Feb-05	Nov-05	Jul-05	Mar-07		2005
117788	BR3 OIL SEPARATOR SPARE PMP 05	84,146.58	75,000.00	(9,146.58)	-12%	0.08%	84,146.58	75,000.00	(9,146.58)	Mar-05	Nov-05	May-05	Jun-05		2005
117789	BR TOOLS REPLACEMENT 05-09	55,276.86	50,000.00	(5,276.86)	-11%	0.05%	55,276.86	50,000.00	(5,276.86)	Mar-05	Nov-05	Apr-05	Feb-07		2005
117790	BR THERMOGRAPHY CAMERA 05		65,000.00	65,000.00	100%	0.00%	-	65,000.00	65,000.00	Mar-05	Nov-05	Apr-06	Apr-06		2005
117791	BR3 FURNACE CAMERA REPL 05	17,315.22	17,000.00	(315.22)	-2%	0.02%	17,315.22	17,000.00	(315.22)	Feb-05	Nov-05	Apr-05	May-05		2005
117792	BR2 FURNACE CAMERA REPL 05	238.06	17,000.00	16,761.94	99%	0.00%	238.06	17,000.00	16,761.94	Feb-05	Nov-05	Apr-05	Mar-07		2005
117793	BR COMPUTER EQUIPMENT 05	28,138.19	21,000.00	(7,138.19)	-34%	0.03%	28,138.19	21,000.00	(7,138.19)	Feb-05	Nov-05	Feb-05	Apr-06		2005
117794	BR SECURITY CAMERAS 05	30,664.89	30,000.00	(664.89)	-2%	0.03%	30,664.89	30,000.00	(664.89)	Mar-05	Nov-05	Mar-05	Jan-06		2005
117795	BR OFFICE WINDOW REPL 05	50,406.00	50,000.00	(406.00)	-1%	0.05%	50,406.00	50,000.00	(406.00)	Mar-05	Nov-05	Nov-05	Mar-06		2005
117796	BR CY RECLAIM GRATING REPL 05	78,623.06	75,000.00	(3,623.06)	-5%	0.07%	78,623.06	75,000.00	(3,623.06)	Mar-05	Nov-05	May-05	Sep-05		2005
117797	BR C CONVEYOR LIGHTING REPL 05	4,381.15	25,000.00	20,618.85	82%	0.00%	4,381.15	25,000.00	20,618.85	Mar-05	Nov-05	Aug-05	Feb-07		2005
117798	BR SNOW REMOVAL EQUIP 05	9,402.12	7,000.00	(2,402.12)	-34%	0.01%	9,402.12	7,000.00	(2,402.12)	Mar-05	Nov-05	Nov-05	Jan-06		2005
117803	DX JOHNSON VLV REPL 05	403,922.94	1,000,000.00	596,077.06	60%	0.38%	403,922.94	1,000,000.00	596,077.06	Jan-05	Jun-05	Sep-05	Mar-07	Project delayed due to work required to repair valve (carried in to 2006)	2005
117806	2004 P2 GRAHAM-WICK 161	1,692.08		(1,692.08)		0.00%	1,692.08	-	(1,692.08)			Oct-04	Feb-05		2005
117807	CT7 C INSPECTION 05	3,472,675.76	3,936,000.00	463,324.24	12%	3.30%	3,472,675.76	3,936,000.00	463,324.24	Oct-05	Nov-05	Feb-05	Feb-06	Project cost was lower due to condition assessment which reduced scope	2005
117809	CT FUEL OIL SALT MITGTN 05		385,020.00	385,020.00	100%	0.00%	-	385,020.00	385,020.00	May-05	Jun-05			Project cancelled due to Potassium / Sodium limits being raised by equipment manufacturer.	2005
117810	CT6 & 7 QUENCH WTR SYS ENC 05		128,340.00	128,340.00	100%	0.00%	-	128,340.00	128,340.00	Jun-05	Jul-05				2005
117811	CT GT DEMIN POLISHER 05	720,244.68	838,000.00	117,755.32	14%	0.69%	720,244.68	838,000.00	117,755.32	May-05	Jul-05	Aug-05	Mar-06		2005
117812	CT AIR INLET PREFILTERS 05	15,395.22	16,560.00	1,164.78	7%	0.01%	15,395.22	16,560.00	1,164.78	May-05	May-05	Dec-05	Dec-05		2005
117813	CT GAS FLOW MEASURE DEV 05		27,000.00	27,000.00	100%	0.00%	-	27,000.00	27,000.00	Jun-05	Jun-05				2005
117816	TY3 2.3 KV BUS RBLD 05-06	195,134.12	200,000.00	4,865.88	2%	0.19%	195,134.12	200,000.00	4,865.88	Jan-05	Apr-06	Dec-05	Dec-06		2005
117818	TY3 PRECIPITATOR AVC 05		55,000.00	55,000.00	100%	0.00%	-	55,000.00	55,000.00	Jan-05	Dec-05				2005
117819	TY3 CLINKER GRINDER REPL 05	64,954.74	47,000.00	(17,954.74)	-38%	0.06%	64,954.74	47,000.00	(17,954.74)	Jan-05	Dec-05	May-05	Jul-05		2005
117820	TY3 TURBINE OIL PURIFIER 05	46,440.70	55,000.00	8,559.30	16%	0.04%	46,440.70	55,000.00	8,559.30	Jan-05	Dec-05	May-05	Nov-05		2005
117821	TY3 LIGHTING REPL 05	17,785.61	27,000.00	9,214.39	34%	0.02%	17,785.61	27,000.00	9,214.39	Jan-05	Dec-05	Jun-05	Sep-05		2005
117822	TY3 ELEC DRUM GAGE GLS 05	24,341.83	25,000.00	658.17	3%	0.02%	24,341.83	25,000.00	658.17	Jan-05	Dec-05	Jun-05	Nov-05		2005
117823	TY3 ID FAN COOLER AUTO 05	10,970.83	11,000.00	29.17	0%	0.01%	10,970.83	11,000.00	29.17	Jan-05	Dec-05	Jun-05	Oct-05		2005
117824	TY3 TURBINE OIL COOLER CON 05	23,700.07	15,000.00	(8,700.07)	-58%	0.02%	23,700.07	15,000.00	(8,700.07)	Jan-05	Dec-05	Jun-05	Jun-05		2005
117825	TY MISC DRAIN PMP REPL (2) 05	10,537.40	30,000.00	19,462.60	65%	0.01%	10,537.40	30,000.00	19,462.60	Jan-05	Dec-05	Aug-05	Oct-05		2005
117826	TY MILL LUBE OIL PURIFIER 05	5,261.02	5,000.00	(261.02)	-5%	0.01%	5,261.02	5,000.00	(261.02)	Jan-05	Dec-05	May-05	May-05		2005
117827	TY MISC MOTOR RBLDS 05-09	66,245.85	70,000.00	3,754.15	5%	0.06%	66,245.85	70,000.00	3,754.15	Jan-05	Dec-05	Aug-05	Dec-05		2005
117829	TY TURBINE RM ROOF 05		90,000.00	90,000.00	100%	0.00%	-	90,000.00	90,000.00	Jan-05	Dec-05	Jun-06	Aug-06		2005
117830	TY BOILER ROOM ROOF 05		50,000.00	50,000.00	100%	0.00%	-	50,000.00	50,000.00	Jan-05	Dec-05	May-06	Feb-07		2005
117831	TY IMPACT WRENCH 05	9,706.95	9,000.00	(706.95)	-8%	0.01%	9,706.95	9,000.00	(706.95)	Jan-05	Dec-05	Aug-05	Aug-05		2005
117832	TY RADIOS 05	4,961.79	5,000.00	38.21	1%	0.00%	4,961.79	5,000.00	38.21	Jan-05	Dec-05	Apr-05	Apr-05		2005
117833	TY CY B BELT SOFT START 05	6,728.07	23,000.00	16,271.93	71%	0.01%	6,728.07	23,000.00	16,271.93	Jan-05	Dec-05	Aug-05	Apr-06		2005
117834	TY COAL HNDLG HIGH VAC 05	37,246.40	30,000.00	(7,246.40)	-24%	0.04%	37,246.40	30,000.00	(7,246.40)	Jan-05	Dec-05	Apr-05	Dec-05		2005
117835	TY MISC TOOLS/TEST EQUIP 05-09	14,606.04	15,000.00	393.96	3%	0.01%	14,606.04	15,000.00	393.96	Jan-05	Dec-05	Apr-05	Oct-05		2005
117836	TY ABATEMENT 05-06	31,442.35	60,000.00	28,557.65	48%	0.03%	31,442.35	60,000.00	28,557.65	Jan-05	Dec-05	Aug-05	Sep-05		2005
117859	KU CENTRICITY UPGRADE V6.5	119,103.06	124,320.00	5,216.94	4%	0.11%	119,103.06	124,320.00	5,216.94	Jan-05	Dec-05	Apr-05	Dec-05		2005
117860	KU SMALLWORLD 4 UPGRADE	487,695.84	412,920.00	(74,775.84)	-18%	0.46%	487,695.84	412,920.00	(74,775.84)	Jan-05	Mar-06	May-05	Jul-06		2005
117861	KU STORMS UPGRADE V3.5	51,892.12	62,160.00	10,267.88	17%	0.05%	51,892.12	62,160.00	10,267.88	Jan-05	Dec-05	Aug-05	Jan-06		2005
117862	KU PC AND PRINTER INFRASTRUCT	181,225.84	199,800.00	18,574.16	9%	0.17%	181,225.84	199,800.00	18,574.16	Jan-05	Dec-05	Jan-05	Mar-06		2005
117863	KU RADIO UPGRADE		499,500.00	499,500.00	100%	0.00%	-	499,500.00	499,500.00	Jan-05	Nov-06			Project cancelled.	2005
117864	KU BALANCED SCORECARD AUTO		74,370.00	74,370.00	100%	0.00%	-	74,370.00	74,370.00	Jan-05	Mar-06				2005

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
117865	KU BUDGET ALLOCATION DATABASE		37,740.00	37,740.00	100%	0.00%	-	37,740.00	37,740.00	Jan-05	Dec-05				2005
117866	KU DO REPORT ENHANCEMENTS	33,463.89	37,740.00	4,276.11	11%	0.03%	33,463.89	37,740.00	4,276.11	Jan-05	Dec-05	Aug-05	Jan-06		2005
117867	KU FIELD DATA COLLECTION	37,452.33	124,320.00	86,867.67	70%	0.04%	37,452.33	124,320.00	86,867.67	Jan-05	Dec-05	Sep-05	Aug-06		2005
117868	KU GPS TRACKING		125,430.00	125,430.00	100%	0.00%	-	125,430.00	125,430.00	Jan-05	Dec-05				2005
117870	KDI-GEMINI (REPL 116802)		50,000.00	50,000.00	100%	0.00%	-	50,000.00	50,000.00	Jan-05	Dec-05				2005
117871	LAN TO ROUND		16,021.20	16,021.20	100%	0.00%	-	16,021.20	16,021.20	Jun-05	Aug-05				2005
117872	SALVISA EXIT CKT		5,550.50	5,550.50	100%	0.00%	-	5,550.50	5,550.50	Jun-05	Jun-05	Aug-06	Oct-07		2005
117874	CRAB ORCHARD RECONDUCTOR		64,390.00	64,390.00	100%	0.00%	-	64,390.00	64,390.00	Jan-05	Jun-05				2005
117875	Inst Guard Fence		12,793.69	12,793.69	100%	0.00%	-	12,793.69	12,793.69	Jan-05	Dec-05				2005
117877	Rp Carlisle 4kv Transf		49,868.36	49,868.36	100%	0.00%	-	49,868.36	49,868.36	Jan-05	Dec-05				2005
117878	Rp Crab Orchard Transf	30,918.72	85,223.61	54,304.89	64%	0.03%	30,918.72	85,223.61	54,304.89	Jan-05	Dec-05	Aug-05	Sep-07		2005
117879	Inst Etown Area Substation	319.89	299,700.00	299,380.11	100%	0.00%	319.89	299,700.00	299,380.11	Mar-05	Dec-06	Dec-05	Dec-07		2005
117889	Brown-Tyrone 138 KV P1 Poles	19,335.97		(19,335.97)		0.02%	19,335.97	-	(19,335.97)			Mar-05	Dec-07		2005
117892	Inst Breaker Kenton Sub	14,863.50	15,152.09	288.59	2%	0.01%	14,863.50	15,152.09	288.59	Jan-05	Dec-05	Feb-05	Oct-05		2005
117893	Add Transf Paris Area Sub		275,367.87	275,367.87	100%	0.00%	-	275,367.87	275,367.87	Jan-05	Dec-05				2005
117894	Inst Richmond Area Sub	22,602.44	299,700.00	277,097.56	92%	0.02%	22,602.44	299,700.00	277,097.56	Oct-05	Dec-06	Aug-05	Aug-07		2005
117895	Rp Salvisa Transf	28,067.02	220,311.48	192,244.46	87%	0.03%	28,067.02	220,311.48	192,244.46	Jan-05	Dec-05	Jul-05	Dec-06		2005
117896	Inst Simpsonville Area Sub	398,984.48	98,790.00	(300,194.48)	-304%	0.38%	398,984.48	98,790.00	(300,194.48)	Aug-05	Aug-05	Mar-05	Aug-06	Emergent work due to upgrades to Simpsonville Sub. due to load growth.	2005
117898	Rp Taylorsville Sub		366,144.28	366,144.28	100%	0.00%	-	366,144.28	366,144.28	Jan-05	Dec-07	Sep-06	Feb-08	Project cancelled for 2005 due to deferral to 2006.	2005
117901	SCM 2005 Cent Rp Bushings	31,646.76	35,889.20	4,242.44	12%	0.03%	31,646.76	35,889.20	4,242.44	Jan-05	Dec-05	Jun-05	Jan-06		2005
117902	SCM 2005 Cent Sub Misc	241,617.94	197,947.22	(43,670.72)	-22%	0.23%	241,617.94	197,947.22	(43,670.72)	Jan-05	Dec-05	Feb-05	Aug-07		2005
117903	SCM 2005 Cent Purc Tools	17,881.58	25,530.00	7,648.42	30%	0.02%	17,881.58	25,530.00	7,648.42	Jan-05	Dec-05	Dec-05	Dec-05		2005
117905	Rp Greasy Crk Transf		205,714.83	205,714.83	100%	0.00%	-	205,714.83	205,714.83	Jan-05	Dec-05				2005
117942	FINCHVILLE 2504 PHASE ADDITION	60,464.78	70,710.59	10,245.81	14%	0.06%	60,464.78	70,710.59	10,245.81	Jan-05	Dec-05	Jan-05	Apr-07		2005
117974	Rp KU Sub Transformers 2005	852,013.99	400,710.00	(451,303.99)	-113%	0.81%	852,013.99	400,710.00	(451,303.99)	Jul-05	Dec-05	Jan-05	Feb-06	Emergent work due to higher KU transformer failures than originally budgeted.	2005
117975	Retire Crossroads Sub	14,242.73		(14,242.73)		0.01%	14,242.73	-	(14,242.73)			Nov-05	Jan-06		2005
117976	Rp Diamond Transformer		10,353.31	10,353.31	100%	0.00%	-	10,353.31	10,353.31	Jan-05	Dec-05				2005
117977	Add Sub Transf Dycusburg	20,149.52	20,956.62	807.10	4%	0.02%	20,149.52	20,956.62	807.10	Jan-05	Dec-05	Nov-05	Dec-05		2005
117978	Constr Sub Dept Stor Bldg		110,174.94	110,174.94	100%	0.00%	-	110,174.94	110,174.94	Jan-05	Dec-05				2005
117979	SCM Earl NESC Viola 2005	47,534.82	54,926.05	7,391.23	13%	0.05%	47,534.82	54,926.05	7,391.23	Jan-05	Dec-05	Nov-05	Dec-09		2005
117980	SCM Earl Subs Batt 2005	9,733.49	18,236.62	8,503.13	47%	0.01%	9,733.49	18,236.62	8,503.13	Jan-05	Dec-05	Nov-05	Feb-06		2005
117982	SCM Earl Sub Repairs 2005	110,586.77	149,934.80	39,348.03	26%	0.11%	110,586.77	149,934.80	39,348.03	Jan-05	Dec-05	Apr-05	Mar-06		2005
117983	SCM Earl Purc Tools 2005	9,496.02	9,990.00	493.98	5%	0.01%	9,496.02	9,990.00	493.98	Jun-05	Nov-05	Oct-05	Oct-05		2005
117984	Rp Revelo Transformer	63,014.72	259,795.38	196,780.66	76%	0.06%	63,014.72	259,795.38	196,780.66	Jan-05	Dec-05	Jul-05	Apr-06		2005
117985	SCM 2005 Pine Batteries		14,632.20	14,632.20	100%	0.00%	-	14,632.20	14,632.20	Jan-05	Dec-05				2005
117986	SCM 2005 Pine Misc Repairs	60,942.75	74,827.68	13,884.93	19%	0.06%	60,942.75	74,827.68	13,884.93	Jan-05	Dec-05	Mar-05	Mar-06		2005
117987	SCM 2005 Pine Purc Tools		9,990.00	9,990.00	100%	0.00%	-	9,990.00	9,990.00	Feb-05	Nov-05	Jan-06	Jan-06		2005
117988	Science Hill Hwy 27 Relo	1,958.55		(1,958.55)		0.00%	1,958.55	-	(1,958.55)			Oct-04	Jun-09		2005
118007	Wise Mtn. Road Project		78,672.54	78,672.54	100%	0.00%	-	78,672.54	78,672.54	Jan-05	Dec-05				2005
118015	Red Wine Reconductoring	15,819.10	31,312.01	15,492.91	49%	0.02%	15,819.10	31,312.01	15,492.91	Jan-05	Dec-05	Feb-05	Apr-05		2005
118017	Upper Russell Creek Phase 2	4,382.65	35,416.33	31,033.68	88%	0.00%	4,382.65	35,416.33	31,033.68	Jan-05	Dec-05	Sep-05	May-07		2005
118027	LEX OPS:ALEXANDER CKT 500	269,247.27	267,102.25	(2,145.02)	-1%	0.26%	269,247.27	267,102.25	(2,145.02)	Jan-05	Dec-05	May-05	Jul-06		2005
118028	LEX OPS:BELTLINE CKT#36	76,991.40	30,982.25	(46,009.15)	-149%	0.07%	76,991.40	30,982.25	(46,009.15)	Jan-05	Dec-05	Jun-05	Sep-05		2005
118029	LEX OPS:LAKESHORE CKT#132	122,510.81	164,215.62	41,704.81	25%	0.12%	122,510.81	164,215.62	41,704.81	Jan-05	Dec-05	Feb-05	Sep-05		2005
118030	LEX OPS:VERSAILLES W CKT 512		256,479.00	256,479.00	100%	0.00%	-	256,479.00	256,479.00	Jan-05	Dec-05	Jan-06	Jun-06		2005
118031	LEX OPS:WILSON DOWNING SUB #1	9,095.37	6,721.13	(2,374.24)	-35%	0.01%	9,095.37	6,721.13	(2,374.24)	Jan-05	Dec-05	Nov-05	Dec-06		2005
118042	KU-SL Plant Lab Equip Upgr	29,735.34	30,000.51	265.17	1%	0.03%	29,735.34	30,000.51	265.17	Feb-05	Apr-05	May-05	Jun-05		2005
118046	KU-SL Laboratory Balances 05	8,238.70	10,000.18	1,761.48	18%	0.01%	8,238.70	10,000.18	1,761.48	May-05	Jun-05	Apr-05	Jan-06		2005
118047	KU-SL Office Furniture 06		3,999.24	3,999.24	100%	0.00%	-	3,999.24	3,999.24	Sep-05	Dec-06				2005
118048	KU-SL Coal Air Dry Oven		6,000.94	6,000.94	100%	0.00%	-	6,000.94	6,000.94	Mar-05	Dec-06				2005
118049	KU-SL BTU Calorimeter 05	50,783.85	49,999.82	(784.03)	-2%	0.05%	50,783.85	49,999.82	(784.03)	Feb-05	Feb-05	Aug-05	Aug-05		2005
118050	KU-SL Shelter Upgr 05	142,683.21	239,999.96	97,316.75	41%	0.14%	142,683.21	239,999.96	97,316.75	Feb-05	Aug-05	May-05	Feb-06		2005
118051	KU-SL HVAC Heat Pump Repl 05		10,000.18	10,000.18	100%	0.00%	-	10,000.18	10,000.18	Jan-05	Oct-05				2005
118052	KU-SL Mercury Quick SEM 05		200,000.30	200,000.30	100%	0.00%	-	200,000.30	200,000.30	Dec-05	Dec-05				2005
118053	KU-GE Flux Testing Eq & Probes		80,000.33	80,000.33	100%	0.00%	-	80,000.33	80,000.33	Oct-05	Oct-05				2005
118054	KU-GE SKM Modeling Seat		15,000.26	15,000.26	100%	0.00%	-	15,000.26	15,000.26	Feb-05	Feb-05				2005
118055	KU-GE Caesar II Software		20,000.34	20,000.34	100%	0.00%	-	20,000.34	20,000.34	Feb-05	Feb-05				2005
118066	KU Misc Tools & Equip 2005		7,770.00	7,770.00	100%	0.00%	-	7,770.00	7,770.00	Feb-05	Dec-05				2005
118069	KRB REAL TIME		75,000.00	75,000.00	100%	0.00%	-	75,000.00	75,000.00	Apr-05	Apr-05				2005
118072	HLN Purchase Ice Machine		2,585.19	2,585.19	100%	0.00%	-	2,585.19	2,585.19	Mar-05	Mar-05				2005
118074	PIN/LON Bldg and Gnd Blanket		5,849.70	5,849.70	100%	0.00%	-	5,849.70	5,849.70	Jan-05	Sep-08	Dec-07	Dec-07		2005
118075	HLN Purchase Locate Mach		4,200.24	4,200.24	100%	0.00%	-	4,200.24	4,200.24	Feb-05	Feb-05				2005
118077	PIN Purchase Pole Trailer		3,599.73	3,599.73	100%	0.00%	-	3,599.73	3,599.73	Jan-05	Jan-05				2005
118078	HLN Three Point Rebuild	11,411.96	26,771.76	15,359.80	57%	0.01%	11,411.96	26,771.76	15,359.80	Jan-05	Dec-05	Mar-05	Nov-06		2005
118080	PIN KY66 HWY Project		125,148.08	125,148.08	100%	0.00%	-	125,148.08	125,148.08	Jan-05	Dec-05				2005
118082	GH POTABLE WATER CONVERSION 05	1,850.16	144,999.37	143,149.21	99%	0.00%	1,850.16	144,999.37	143,149.21	Jan-05	Dec-05	Oct-04	Jan-05		2005
118083	GH SEWAGE PLANT REPL 05		381,998.86	381,998.86	100%	0.00%	-	381,998.86	381,998.86	Jan-05	Dec-05			Project cancelled and work completed under Ghent 4 FGD project 120208 (ECR recoverable)	2005
118084	GH2 SUPERHEAT DMW REPL 05	245,686.23	549,999.01	304,312.78	55%	0.23%	245,686.23	549,999.01	304,312.78	Jan-05	Dec-05	Feb-05	May-05	Budgeted only to investment, but charges to retirement	2005
118086	GH1 BOILER BUCKSTAY UPGRADE O5	309,641.32	550,000.04	240,358.72	44%	0.29%	309,641.32	550,000.04	240,358.72	Jan-05	Dec-05	Dec-04	Jul-05		2005
118087	GH3 ESP BEELINE UPGRADE 05	322,191.88	386,999.96	64,808.08	17%	0.31%	322,191.88	386,999.96	64,808.08	Jan-05	Dec-05	Sep-05	Nov-05		2005
118088	GH2 REHEAT DMW REPL 05	273,805.95	549,999.01	276,193.06	50%	0.26%	273,805.95	549,999.01	276,193.06	Jan-05	Dec-05	Feb-05	May-05		2005
118089	GH1 BATWING STM HANGER REPL 05	93,050.01	125,000.06	31,950.05	26%	0.09%	93,050.01	125,000.06	31,950.05	Jan-05	Dec-05	Jan-05	Apr-05		2005
118090	GH3 D FEEDWATER HEATER REPL 05	279,197.12	750,000.34	470,803.22	63%	0.27%	279,197.12	750,000.34	470,803.22	Jan-05	Dec-05	Feb-05	Dec-05	Work completed under budget due to successful competitive bid process	2005

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
118091	GH BU BKT/CHAIN REPL 05	272,353.53	238,000.01	(34,353.52)	-14%	0.26%	272,353.53	238,000.01	(34,353.52)	Jan-05	Dec-05	May-05	Oct-05		2005
118092	GH STATION INTEGRATED CTRLS 05		2,700,000.00	2,700,000.00	100%	0.00%	-	2,700,000.00	2,700,000.00	Jan-05	Dec-05			Integrated into Controls Projects 119844,119846,119847, and 119848	2005
118093	GH3 E HEATER TRAY REPL 05	106,728.14	132,000.02	25,271.88	19%	0.10%	106,728.14	132,000.02	25,271.88	Jan-05	Dec-05	Oct-05	May-06		2005
118094	GH1 CT CELL REBUILD 05	307,406.80	446,000.00	138,593.20	31%	0.29%	307,406.80	446,000.00	138,593.20	Jan-05	Dec-05	Nov-05	Jan-06		2005
118095	GH3 CT CELL REBUILD 05	365,407.85	446,000.00	80,592.15	18%	0.35%	365,407.85	446,000.00	80,592.15	Jan-05	Dec-05	Oct-05	Dec-05		2005
118096	GH4 CT CELL REBUILD 05	712,251.52	808,999.99	96,748.47	12%	0.68%	712,251.52	808,999.99	96,748.47	Jan-05	Dec-05	Apr-05	Aug-05		2005
118097	GH2 2-1 AIR HTR BASKET REPL 05	428,328.66	600,000.00	171,671.34	29%	0.41%	428,328.66	600,000.00	171,671.34	Jan-05	Dec-05	Dec-04	Jul-05		2005
118098	GH2 2-2 AIR HTR BASKET REPL 05	428,326.97	600,000.00	171,673.03	29%	0.41%	428,326.97	600,000.00	171,673.03	Jan-05	Dec-05	Dec-04	Jul-05		2005
118099	GH2 GENERATOR REWEDGE 05	356,096.00	275,000.01	(81,095.99)	-29%	0.34%	356,096.00	275,000.01	(81,095.99)	Jan-05	Dec-05	May-05	Dec-05		2005
118100	GH COAL CONV FIRE PROTECT 05	124,351.56	200,000.00	75,648.44	38%	0.12%	124,351.56	200,000.00	75,648.44	Jan-05	Dec-05	Oct-05	Dec-05		2005
118101	GH2 GEN PART DISCHARGE MON 05	35,592.75	35,000.01	(592.74)	-2%	0.03%	35,592.75	35,000.01	(592.74)	Jan-05	Dec-05	Feb-05	May-05		2005
118102	GH1 REPL COAL PIPE W/CERAM 05	271,787.27	325,000.02	53,212.75	16%	0.26%	271,787.27	325,000.02	53,212.75	Jan-05	Dec-05	Nov-04	Apr-05		2005
118103	GH2 REPL COAL PIPE W/CERAM 05	205,779.39	210,000.02	4,220.63	2%	0.20%	205,779.39	210,000.02	4,220.63	Jan-05	Dec-05	Mar-05	Apr-05		2005
118104	GH1 1-1 PULVERIZER REBLD 05	400,725.01	415,000.01	14,275.00	3%	0.38%	400,725.01	415,000.01	14,275.00	Jan-05	Dec-05	Feb-05	Apr-05		2005
118105	GH2 TURBINE & BFP VIBRATION 05	94,588.55	99,999.99	5,411.44	5%	0.09%	94,588.55	99,999.99	5,411.44	Jan-05	Dec-05	Apr-05	Nov-05		2005
118106	GH3 BATTERY REPL 05	54,267.59	90,000.00	35,732.41	40%	0.05%	54,267.59	90,000.00	35,732.41	Jan-05	Dec-05	Oct-05	Apr-06		2005
118107	GH BARGE MOORING CELL REBLD 05	190,208.03	250,000.01	59,791.98	24%	0.18%	190,208.03	250,000.01	59,791.98	Jan-05	Dec-05	Aug-05	Sep-05		2005
118108	GH CONVEYOR BELT REPL 05	147,256.43	150,000.02	2,743.59	2%	0.14%	147,256.43	150,000.02	2,743.59	Jan-05	Dec-05	Jan-05	Apr-06		2005
118109	GH4 O2 MEASURMENT UPGRADE 05		69,000.00	69,000.00	100%	0.00%	-	69,000.00	69,000.00	Jan-05	Dec-05				2005
118110	GH1 POWER CABLE REPL 05	63,244.68	80,000.01	16,755.33	21%	0.06%	63,244.68	80,000.01	16,755.33	Jan-05	Dec-05	Jan-05	Apr-05		2005
118111	GH CRUSHER HOUSE PLC 05		40,000.00	40,000.00	100%	0.00%	-	40,000.00	40,000.00	Jan-05	Dec-05				2005
118112	GH3 O2 MEASUREMENT UPGRADE 05		69,000.00	69,000.00	100%	0.00%	-	69,000.00	69,000.00	Jan-05	Dec-05	May-06	Jun-07		2005
118113	GH STATION PORTABLE RADIOS 05	14,964.91	15,000.00	35.09	0%	0.01%	14,964.91	15,000.00	35.09	Jan-05	Dec-05	Aug-05	Aug-05		2005
118114	GH CY LOCKER RM/KITCH UPGRD 05	35,192.28	50,000.00	14,807.72	30%	0.03%	35,192.28	50,000.00	14,807.72	Jan-05	Dec-05	Jul-05	Jan-06		2005
118115	GH SECURITY CAMERAS 05	34,190.15	40,000.00	5,809.85	15%	0.03%	34,190.15	40,000.00	5,809.85	Jan-05	Dec-05	Aug-05	Oct-05		2005
118116	GH JLG MAN-LIFT 05		45,000.00	45,000.00	100%	0.00%	-	45,000.00	45,000.00	Jan-05	Dec-05	Dec-04	Dec-04		2005
118117	GH STORES TRUCK 05		38,000.00	38,000.00	100%	0.00%	-	38,000.00	38,000.00	Jan-05	Dec-05	Dec-04	Dec-04		2005
118118	GH GENIE MAN-LIFT 05		9,000.00	9,000.00	100%	0.00%	-	9,000.00	9,000.00	Jan-05	Dec-05	Dec-04	Dec-04		2005
118119	GH DRILL PRESS REPL 05	16,323.22	17,000.00	676.78	4%	0.02%	16,323.22	17,000.00	676.78	Jan-05	Dec-05	Mar-05	Jun-05		2005
118148	2005 PARIS STOREROOM	14,494.83	10,545.00	(3,949.83)	-37%	0.01%	14,494.83	10,545.00	(3,949.83)	May-05	May-05	Apr-05	May-05		2005
118149	SMT PURCHASE UG CABLE LOCATOR	4,453.43	4,218.00	(235.43)	-6%	0.00%	4,453.43	4,218.00	(235.43)	Apr-05	Apr-05	Aug-05	Aug-05		2005
118150	SMT PURCHASE REEL TRAILER		11,988.00	11,988.00	100%	0.00%	-	11,988.00	11,988.00	Mar-05	Mar-05	Jan-06	Jan-06		2005
118152	A O SMITH RECONDUCTOR	27,128.65	29,250.00	2,121.35	7%	0.03%	27,128.65	29,250.00	2,121.35	Mar-05	May-05	May-05	Jun-05		2005
118153	N MIDDLETOWN-BETHLEHEM RD		45,251.55	45,251.55	100%	0.00%	-	45,251.55	45,251.55	Jan-05	Dec-05				2005
118156	SNOW CREEK 3 PHASE EXTENSION		63,973.10	63,973.10	100%	0.00%	-	63,973.10	63,973.10	Jan-05	Dec-06				2005
118158	DSP PARIS DISTRIBUTION		99,776.19	99,776.19	100%	0.00%	-	99,776.19	99,776.19	Jan-05	Dec-05				2005
118163	LON BUILD CREW RM	23,382.75	23,421.00	38.25	0%	0.02%	23,382.75	23,421.00	38.25	Jan-05	Jan-05	Jul-05	Oct-05		2005
118165	SMT US27 SECTION 1	19,371.50	64,690.00	45,318.50	70%	0.02%	19,371.50	64,690.00	45,318.50	Jan-05	Jan-05	Nov-04	Aug-08		2005
118166	SMT US27 SECTION 2		25,215.00	25,215.00	100%	0.00%	-	25,215.00	25,215.00	May-05	Aug-05				2005
118168	COR WOODBINE CONNECTOR RD		4,525.00	4,525.00	100%	0.00%	-	4,525.00	4,525.00	Mar-05	Mar-05				2005
118171	LON RECONDUCTOR KEAVY RD	52,009.37	89,500.00	37,490.63	42%	0.05%	52,009.37	89,500.00	37,490.63	Apr-05	Apr-05	Aug-05	Dec-05		2005
118172	SMT RECONDUCTOR MONTICELLO ST		100,020.00	100,020.00	100%	0.00%	-	100,020.00	100,020.00	May-05	May-05				2005
118184	KGN-IT Capital		(1,373,997.92)	(1,373,997.92)	100%	0.00%	-	(1,373,997.92)	(1,373,997.92)	Jan-05	Dec-07	Dec-06	Apr-07	Project used to capture a general budget reduction during planning process. Various projects were reduced in 2005 to offset this budget.	2005
118192	POLE TRAILER PURCHASE		3,330.00	3,330.00	100%	0.00%	-	3,330.00	3,330.00	Apr-05	Apr-05				2005
118193	RICHMOND UPGRADE		99,630.00	99,630.00	100%	0.00%	-	99,630.00	99,630.00	May-05	Dec-06	Jan-06	Apr-07		2005
118194	Pisgah-604 Bushing Rpl	(238.67)		238.67		0.00%	(238.67)	-	238.67			Jul-04	Jun-05		2005
118204	London Captal Buildings		5,883.00	5,883.00	100%	0.00%	-	5,883.00	5,883.00	May-05	Jan-08	Dec-06	Aug-08		2005
118211	Recon Ohio Co-Rosine	823,815.70		(823,815.70)		0.78%	823,815.70	-	(823,815.70)			Apr-05	Oct-07	Transmission Planning identified the need for this project after the 2005 budget was prepared.	2005
118212	Ewington to A.O. Smith		50,999.76	50,999.76	100%	0.00%	-	50,999.76	50,999.76	Dec-05	Dec-05				2005
118213	Va City-AEP Clinch River	121,806.47	499,998.96	378,192.49	76%	0.12%	121,806.47	499,998.96	378,192.49	Nov-05	Aug-08	Jun-05	Dec-09	Project delayed due to right-of-way issues that prevented access to the land. As a result, engineering work was in turn delayed.	2005
118214	Va City 138/69 120 MVA Xfrmr	221,077.69	9,999.72	(211,077.97)	-2111%	0.21%	221,077.69	9,999.72	(211,077.97)	Dec-05	Aug-08	Jul-05	Aug-09		2005
118215	Paris 138-69, 150 MVA	261,017.94	150,000.12	(111,017.82)	-74%	0.25%	261,017.94	150,000.12	(111,017.82)	Nov-05	Jun-06	Jul-05	Nov-07		2005
118216	Trimble 2 Trans. Projects - KU	1,041,367.14	291,237.12	(750,130.02)	-258%	0.99%	1,041,367.14	291,237.12	(750,130.02)	Jan-05	Dec-11	Jan-05	Dec-09	Budgeted as originally intended to capture only the development costs of the KU portion of the Trimble County 2 Transmission work, a decision was later made to record all post-development construction costs to this project as well, resulting in the actuals exceeding the budgeted amount.	2005
118217	EMS Upgrades - 2005-KU		157,999.68	157,999.68	100%	0.00%	-	157,999.68	157,999.68	Jun-05	Dec-05				2005
118218	One EMS - KU		230,000.04	230,000.04	100%	0.00%	-	230,000.04	230,000.04	Oct-05	Oct-05				2005
118219	Cntrl Rm Upgrades 2005-KU		49,999.68	49,999.68	100%	0.00%	-	49,999.68	49,999.68	May-05	Nov-05				2005
118221	GH2 ESP AVC UPGRADE 05	127,818.33	200,000.00	72,181.67	36%	0.12%	127,818.33	200,000.00	72,181.67	Jan-05	Dec-05	Mar-05	Dec-05		2005
118235	GH3 PRIMARY SH TUBE REPL 05	(535.00)	275,000.00	275,535.00	100%	0.00%	(535.00)	275,000.00	275,535.00	Jan-05	Dec-05	Oct-04	Apr-05		2005
118236	GH4 PRIMARY SH TUBE REPL 05		275,000.00	275,000.00	100%	0.00%	-	275,000.00	275,000.00	Jan-05	Dec-05				2005
118237	GH4 VOLTAGE REG UPGRADE 04		300,000.01	300,000.01	100%	0.00%	-	300,000.01	300,000.01	Jan-05	Dec-05			Completed under project 115720 in 2004	2005
118238	GH1 UPPER ARCH TUBE REPL 05	188,782.19	325,000.00	136,217.81	42%	0.18%	188,782.19	325,000.00	136,217.81	Jan-05	Dec-05	Jan-05	May-05		2005
118240	KU SUB SPILL PREVENTION	2,077,805.96	4,353,975.00	2,276,169.04	52%	1.98%	2,077,805.96	4,353,975.00	2,276,169.04	Apr-05	Dec-09	Feb-05	Dec-09	Project variance due to delays in completion of SPCC (substation) oil containment projects. This project was a result of the EPA's amendment to the Oil Pollution Prevention Act. The EPA extended the deadline several times through this process.	2005
118253	KRB PC Purchases	40,930.22	50,000.00	9,069.78	18%	0.04%	40,930.22	50,000.00	9,069.78	Jan-05	Nov-05	Jan-05	Feb-06		2005
118254	KRP - Witness System		75,000.00	75,000.00	100%	0.00%	-	75,000.00	75,000.00	Jan-05	Dec-05				2005
118259	ISCHEDULER - KU	2,962.34		(2,962.34)		0.00%	2,962.34	-	(2,962.34)			Sep-04	Jun-05		2005
118261	Middletown-Finch ABS	11,870.22		(11,870.22)		0.01%	11,870.22	-	(11,870.22)			Sep-04	Feb-05		2005

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
118265	KU STORMS 7/22/04	1,725.81		(1,725.81)		0.00%	1,725.81	-	(1,725.81)			Jul-04	Apr-05		2005
118282	69KV RELOC OWENS (MLK WEST)	50,253.41		(50,253.41)		0.05%	50,253.41	-	(50,253.41)			Mar-05	Jul-05		2005
118291	Inst Road Lynch	13,306.31		(13,306.31)		0.01%	13,306.31	-	(13,306.31)			Jul-05	Aug-05		2005
118353	Denham St Tap Install Switch	24,713.92		(24,713.92)		0.02%	24,713.92	-	(24,713.92)			Nov-04	Aug-05		2005
118375	RELOC STR 204 (GRP-GRS 138KV)	18,392.72		(18,392.72)		0.02%	18,392.72	-	(18,392.72)			Apr-05	Jul-05		2005
118381	GR 4B Switchgear Repair	7,066.47		(7,066.47)		0.01%	7,066.47	-	(7,066.47)			Sep-04	Feb-05		2005
118383	GR4 Condenser Inlet Piping	(5,915.62)		5,915.62		-0.01%	(5,915.62)	-	5,915.62			Oct-04	Jun-05		2005
118384	GR4 Condenser Disch Vlv	(2,771.97)		2,771.97		0.00%	(2,771.97)	-	2,771.97			Nov-04	Jun-05		2005
118397	CyberSecurity High Priority KU	115.13		(115.13)		0.00%	115.13	-	(115.13)			Oct-04	Feb-05		2005
118404	Tyrone - Frankfort 69kv Line	19,362.71		(19,362.71)		0.02%	19,362.71	-	(19,362.71)			Nov-04	Feb-08		2005
118405	Adams - Delaplain Tap 69kv	6,388.10		(6,388.10)		0.01%	6,388.10	-	(6,388.10)			Nov-04	Feb-06		2005
118435	KU Accorde		47,005.23	47,005.23	100%	0.00%	-	47,005.23	47,005.23	Jul-05	Sep-05				2005
118437	KU OTHER IT 2005	8,816.75	47,005.23	38,188.48	81%	0.01%	8,816.75	47,005.23	38,188.48	Jan-05	Mar-05	Aug-05	Dec-05		2005
119000	BR UNDERDRAIN PUMP 04	6,194.30		(6,194.30)		0.01%	6,194.30	-	(6,194.30)			Jan-05	Jan-05		2005
119117	SHARED SVCS/HRP PC KU		53,422.00	53,422.00	100%	0.00%	-	53,422.00	53,422.00	Jan-05	Dec-05				2005
119118	ITD SHARED SVCS SW/HW KU		14,111.00	14,111.00	100%	0.00%	-	14,111.00	14,111.00	Jan-05	Dec-05				2005
119119	REPL PROJECTORS MAIN KU		5,644.00	5,644.00	100%	0.00%	-	5,644.00	5,644.00	Jan-05	Dec-05				2005
119120	SINGLE SIGN-ON LDAP KU	22,212.75	60,480.00	38,267.25	63%	0.02%	22,212.75	60,480.00	38,267.25	Jan-05	Dec-05	Feb-05	Dec-05		2005
119121	RE-WRITE AIM KU	12,772.33	30,240.00	17,467.67	58%	0.01%	12,772.33	30,240.00	17,467.67	Jan-05	Dec-05	Sep-05	Oct-05		2005
119122	HARDWARE EN MARKET KU	706.71	34,831.00	34,124.29	98%	0.00%	706.71	34,831.00	34,124.29	Jan-05	Dec-05	Mar-05	Mar-06		2005
119123	ITSD EN MARKET HW/SW KU	1,034.83	6,966.00	5,931.17	85%	0.00%	1,034.83	6,966.00	5,931.17	Jan-05	Dec-05	Feb-05	Mar-06		2005
119124	GEN PC & DEV TOOLS KU	46,037.22	37,490.00	(8,547.22)	-23%	0.04%	46,037.22	37,490.00	(8,547.22)	Jan-05	Dec-05	Feb-05	Jan-06		2005
119125	ITSD POWER GEN HW/SW KU	385.13	9,840.00	9,454.87	96%	0.00%	385.13	9,840.00	9,454.87	Jan-05	Dec-05	Mar-05	Mar-06		2005
119126	ITSD DIST OPER TOOLS KU	9,591.81	18,744.00	9,152.19	49%	0.01%	9,591.81	18,744.00	9,152.19	Jan-05	Dec-05	Feb-05	Jan-06		2005
119127	ITSD RETAIL DEV TOOLS KU	8,309.53	23,428.00	15,118.47	65%	0.01%	8,309.53	23,428.00	15,118.47	Jan-05	Dec-05	Feb-05	Jun-06		2005
119128	ITSD CIS DEV TOOLS KU	4,509.86	16,401.00	11,891.14	73%	0.00%	4,509.86	16,401.00	11,891.14	Jan-05	Dec-05	Apr-05	Jan-06		2005
119129	OTHER TECH INITIATIVE KU		516,807.72	516,807.72	100%	0.00%	-	516,807.72	516,807.72	Jan-05	Dec-05			Project budgeted with inaccurate name and reclassed to new project for better identification of the project work. Offset to actuals 120334.	2005
119130	PC PURCH-FINANCE/SCH KU		35,145.00	35,145.00	100%	0.00%	-	35,145.00	35,145.00	Jan-05	Dec-05				2005
119131	ITSD FINANCE HW/SW KU	1,733.69	10,510.00	8,776.31	84%	0.00%	1,733.69	10,510.00	8,776.31	Jan-05	Dec-05	Mar-05	Jun-06		2005
119132	TIER C ROTATION - KU	257,805.56	296,053.56	38,248.00	13%	0.25%	257,805.56	296,053.56	38,248.00	Jan-05	Dec-05	Feb-05	Feb-06		2005
119133	MONITOR REPLACE - KU	17,019.70	17,602.76	583.06	3%	0.02%	17,019.70	17,602.76	583.06	Jan-05	Dec-05	Mar-05	Dec-05		2005
119134	DATACENTER FURN,RACKS KU	31,318.11	30,237.89	(1,080.22)	-4%	0.03%	31,318.11	30,237.89	(1,080.22)	Jan-05	Dec-05	Feb-05	Dec-05		2005
119135	STK TAPE EXPANSION KU	200,043.35	98,398.42	(101,644.93)	-103%	0.19%	200,043.35	98,398.42	(101,644.93)	Jan-05	Dec-05	Dec-05	Jan-06		2005
119136	LEX COMM UPGRADE KU		117,141.19	117,141.19	100%	0.00%	-	117,141.19	117,141.19	Jan-05	Dec-05				2005
119137	DTA BASE TOOLS & UTIL KU	15,588.61	28,223.99	12,635.38	45%	0.01%	15,588.61	28,223.99	12,635.38	Jan-05	Dec-05	Mar-05	Oct-05		2005
119138	BULK POWER & ENVIRON KU	20,922.11	50,032.72	29,110.61	58%	0.02%	20,922.11	50,032.72	29,110.61	Jan-05	Dec-05	Mar-05	Nov-05		2005
119139	CAPACITY EXPANS/TECH KU		282,372.43	282,372.43	100%	0.00%	-	282,372.43	282,372.43	Jan-05	Dec-05				2005
119140	EXT SONET NW EAST KY KU		250,065.70	250,065.70	100%	0.00%	-	250,065.70	250,065.70	Jan-05	Dec-05				2005
119141	EXT TRAN SRV DANVILLE KU		125,033.04	125,033.04	100%	0.00%	-	125,033.04	125,033.04	Jan-05	Dec-05				2005
119142	EXT TRAN SRV WINCHEST KU		75,032.78	75,032.78	100%	0.00%	-	75,032.78	75,032.78	Jan-05	Dec-05				2005
119143	MIDDLESBORO REPEATER KU	9,804.69	20,032.84	10,228.15	51%	0.01%	9,804.69	20,032.84	10,228.15	Jan-05	Dec-06	Jul-05	Dec-06		2005
119144	MOBILE RADIO KU	11,788.30	12,500.58	712.28	6%	0.01%	11,788.30	12,500.58	712.28	Jan-05	Dec-05	Jun-05	Mar-06		2005
119145	MOBILE RADIO SYS BUIL KU		250,336.85	250,336.85	100%	0.00%	-	250,336.85	250,336.85	Jan-05	Dec-05				2005
119146	NW ACCESS DEVICES KU	40,838.61	40,319.95	(518.66)	-1%	0.04%	40,838.61	40,319.95	(518.66)	Jan-05	Dec-05	Mar-05	Dec-05		2005
119147	NW TOOLS & TEST EQUIP KU	41,915.25	50,400.10	8,484.85	17%	0.04%	41,915.25	50,400.10	8,484.85	Jan-05	Dec-05	Feb-05	Nov-05		2005
119148	OUTSIDE CABLE PLANT KU	112,809.43	100,000.05	(12,809.38)	-13%	0.11%	112,809.43	100,000.05	(12,809.38)	Jan-05	Dec-05	Apr-05	Jan-06		2005
119149	PINE MTN SITE REBUILD KU		175,000.01	175,000.01	100%	0.00%	-	175,000.01	175,000.01	Jan-05	Dec-05				2005
119150	REPL SCADA RADIO ANT KU	19,395.68	20,000.00	604.32	3%	0.02%	19,395.68	20,000.00	604.32	Jan-05	Dec-05	Jun-05	Oct-05		2005
119151	SITE SECURITY IMPROV KU	8,094.79	24,999.99	16,905.20	68%	0.01%	8,094.79	24,999.99	16,905.20	Jan-05	Dec-05	Jun-05	Nov-05		2005
119152	TELECOM ASSET MGT KU		20,159.94	20,159.94	100%	0.00%	-	20,159.94	20,159.94	Jan-05	Dec-05				2005
119153	TELEPHONE SYS CAPCTY KU	31,573.18	75,000.06	43,426.88	58%	0.03%	31,573.18	75,000.06	43,426.88	Jan-05	Dec-05	Mar-05	Dec-05		2005
119154	VOICE MAIL/UNIFIED MS KU		181,439.97	181,439.97	100%	0.00%	-	181,439.97	181,439.97	Jan-05	Dec-05				2005
119155	INTERNET/E-COMMER ENH KU	25,143.34	80,640.00	55,496.66	69%	0.02%	25,143.34	80,640.00	55,496.66	Jan-05	Dec-05	Apr-05	Mar-06		2005
119156	APPL SERVER REPLACE KU		221,759.92	221,759.92	100%	0.00%	-	221,759.92	221,759.92	Jan-05	Dec-05				2005
119157	WINDOWS 2003 SERVER U KU	4,077.87	28,224.00	24,146.13	86%	0.00%	4,077.87	28,224.00	24,146.13	Jan-05	Dec-05	Nov-05	Nov-05		2005
119158	SAN INFRASTRUCTURE KU		32,256.00	32,256.00	100%	0.00%	-	32,256.00	32,256.00	Jan-05	Dec-05				2005
119159	STORAGE CAPACITY EXP KU	44,521.06	64,512.00	19,990.94	31%	0.04%	44,521.06	64,512.00	19,990.94	Jan-05	Dec-05	Sep-05	Oct-05		2005
119160	BACKUP CAPACITY EXP KU	26,909.72	94,752.00	67,842.28	72%	0.03%	26,909.72	94,752.00	67,842.28	Jan-05	Dec-05	May-05	Dec-05		2005
119161	MULTI-HOME LOU DT CTR KU		24,192.00	24,192.00	100%	0.00%	-	24,192.00	24,192.00	Jan-05	Dec-05				2005
119162	TAPE TECHNOLOGY CHG KU		58,464.00	58,464.00	100%	0.00%	-	58,464.00	58,464.00	Jan-05	Dec-05				2005
119163	SERVER ENHC - INTEL KU	17,506.13	40,320.00	22,813.87	57%	0.02%	17,506.13	40,320.00	22,813.87	Jan-05	Dec-05	Jan-05	Mar-06		2005
119164	SERVER ENHC - UNIX KU	4,649.49	37,296.00	32,646.51	88%	0.00%	4,649.49	37,296.00	32,646.51	Jan-05	Dec-05	Feb-05	Jan-06		2005
119165	SOFTWARE LICENSES KU	7,421.70	18,144.00	10,722.30	59%	0.01%	7,421.70	18,144.00	10,722.30	Jan-05	Dec-05	Feb-05	Jan-06		2005
119166	EMAIL INFRASTRUCTURE KU	14,322.82	20,159.96	5,837.14	29%	0.01%	14,322.82	20,159.96	5,837.14	Jan-05	Dec-05	Oct-05	May-06		2005
119167	INFRASTRUC TECH ENH KU		40,320.00	40,320.00	100%	0.00%	-	40,320.00	40,320.00	Jan-05	Dec-05				2005
119168	VERTAS BARE METAL IMP KU	16,182.76	24,192.00	8,009.24	33%	0.02%	16,182.76	24,192.00	8,009.24	Jan-05	Dec-05	Apr-05	Jul-05		2005
119169	DECOM ALPHA SERVERS KU		18,143.99	18,143.99	100%	0.00%	-	18,143.99	18,143.99	Jan-05	Dec-05				2005
119170	HP OPENVIEW SERV MGT KU		36,288.01	36,288.01	100%	0.00%	-	36,288.01	36,288.01	Jan-05	Dec-05				2005
119171	CORE NETWORK INFRASTR KU	97,734.50	60,479.96	(37,254.54)	-62%	0.09%	97,734.50	60,479.96	(37,254.54)	Jan-05	Dec-05	Mar-05	Jan-06		2005
119172	DATA NETWORK EXPANS KU	20,075.59	20,159.94	84.35	0%	0.02%	20,075.59	20,159.94	84.35	Jan-05	Dec-05	Feb-05	Sep-05		2005
119173	NETWORK SECURITY EXPN KU	22,482.75	20,159.95	(2,322.80)	-12%	0.02%	22,482.75	20,159.95	(2,322.80)	Jan-05	Dec-05	May-05	Sep-05		2005
119174	ECOMM NTWK INFR BUILD KU		20,159.96	20,159.96	100%	0.00%	-	20,159.96	20,159.96	Jan-05	Dec-05				2005
119175	VPN BUILDOUT KU	23,086.27	16,128.02	(6,958.25)	-43%	0.02%	23,086.27	16,128.02	(6,958.25)	Jan-05	Dec-05	Apr-05	Jan-06		2005
119176	NETWORK MGT SYSTEM KU	19,760.50	20,159.96	399.46	2%	0.02%	19,760.50	20,159.96	399.46	Jan-05	Dec-05	Mar-05	Oct-05		2005

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119177	DATA NETWORKS TOOLS KU	19,887.87	20,159.96	272.09	1%	0.02%	19,887.87	20,159.96	272.09	Jan-05	Dec-05	Apr-05	Dec-05		2005
119178	MERUS STUDY KU		40,319.99	40,319.99	100%	0.00%	-	40,319.99	40,319.99	Jan-05	Dec-05				2005
119179	UPGRADE WIRELESS TECH KU		1,209.60	1,209.60	100%	0.00%	-	1,209.60	1,209.60	Jan-05	Dec-05				2005
119180	IT RESEARCH TECH INV KU	34,517.75	40,320.00	5,802.25	14%	0.03%	34,517.75	40,320.00	5,802.25	Jan-05	Dec-05	Apr-05	Apr-06		2005
119181	NEW TECHNOLOGY PILOT KU		24,192.00	24,192.00	100%	0.00%	-	24,192.00	24,192.00	Jan-05	Dec-05				2005
119182	MS .NET IMPLEMENT KU	51,148.58	40,320.00	(10,828.58)	-27%	0.05%	51,148.58	40,320.00	(10,828.58)	Jan-05	Dec-06	Aug-05	Dec-06		2005
119183	E.ON INTEGRATION KU		14,112.00	14,112.00	100%	0.00%	-	14,112.00	14,112.00	Jan-05	Dec-05				2005
119184	MS BIZTALK IMPLEMENT KU	57,219.18	24,192.00	(33,027.18)	-137%	0.05%	57,219.18	24,192.00	(33,027.18)	Jan-05	Dec-05	Dec-05	Nov-06		2005
119185	SECURITY MON/AUD/MGT KU	38,267.21	40,320.03	2,052.82	5%	0.04%	38,267.21	40,320.03	2,052.82	Jan-05	Dec-05	Aug-05	May-06		2005
119186	ENHANCED USER AUTHENT KU		30,239.99	30,239.99	100%	0.00%	-	30,239.99	30,239.99	Jan-05	Dec-05				2005
119187	PERIMETER INTRUSION P KU	24,821.79	60,480.00	35,658.21	59%	0.02%	24,821.79	60,480.00	35,658.21	Jan-05	Dec-05	Jul-05	Oct-05		2005
119188	MOBILE CLIE INTERNET KU		32,659.18	32,659.18	100%	0.00%	-	32,659.18	32,659.18	Jan-05	Dec-05				2005
119189	PERIMETER GWAY ANTIVR KU		22,982.42	22,982.42	100%	0.00%	-	22,982.42	22,982.42	Jan-05	Dec-05				2005
119190	WIRELESS SECURITY UPD KU		30,240.01	30,240.01	100%	0.00%	-	30,240.01	30,240.01	Jan-05	Dec-05				2005
119191	TRAINING ROOM EQUIP KU	1,990.36	2,822.40	832.04	29%	0.00%	1,990.36	2,822.40	832.04	Jan-05	Dec-05	Dec-05	Dec-05		2005
119192	MULTIMEDIA SW TOOLS KU	1,224.97	2,016.00	791.03	39%	0.00%	1,224.97	2,016.00	791.03	Jan-05	Dec-05	Sep-05	May-06		2005
119268	2004 KU RTU Purchases	97,342.95		(97,342.95)		0.09%	97,342.95	-	(97,342.95)			Jan-05	Jan-05		2005
119270	UK Med Center Bus Increase	53,462.65		(53,462.65)		0.05%	53,462.65	-	(53,462.65)			Nov-04	Jan-06		2005
119271	KU Barcoding Direct	(25.61)		25.61		0.00%	(25.61)	-	25.61			Oct-05	Mar-07		2005
119272	GH BARGE UNLOADER CTRLS 04	58,154.24		(58,154.24)		0.06%	58,154.24	-	(58,154.24)			Dec-04	Jan-06		2005
119286	BR AERIAL WORK PLTFM REPL 04	469.39		(469.39)		0.00%	469.39	-	(469.39)			Dec-04	Jan-05		2005
119289	PLANT SAFETY TAGGING	8,414.76		(8,414.76)		0.01%	8,414.76	-	(8,414.76)			Sep-04	Jun-06		2005
119487	Repair Doors at Kenton Sub	(5,693.60)		5,693.60		-0.01%	(5,693.60)	-	5,693.60			Dec-04	Mar-05		2005
119488	Madisonville N 12kv Conversion	19,383.75		(19,383.75)		0.02%	19,383.75	-	(19,383.75)			Nov-04	Mar-07		2005
119511	GHENT STATION CONTROLS PROJECT	(382,890.12)		382,890.12		-0.36%	(382,890.12)	-	382,890.12			Nov-04	Sep-05	Integrated into Controls Projects 119844,119846,119847, and 119848	2005
119516	CT6 QUENCH BLDG EXT 04	35,508.02		(35,508.02)		0.03%	35,508.02	-	(35,508.02)			Dec-04	Apr-06		2005
119517	CT7 QUENCH BLDG EXT 04	56,190.10		(56,190.10)		0.05%	56,190.10	-	(56,190.10)			Dec-04	Apr-06		2005
119518	Shelbyville Northwest Bypass	87,749.34		(87,749.34)		0.08%	87,749.34	-	(87,749.34)			Sep-05	Nov-09		2005
119522	Lyn-Imb 69 A&G Relo #3	131,267.96		(131,267.96)		0.12%	131,267.96	-	(131,267.96)			Jan-05	Dec-05		2005
119546	Consolidate Load Fcst KU		75,000.00	75,000.00	100%	0.00%	-	75,000.00	75,000.00	Jan-05	Dec-05				2005
119547	Decision Support Cubes KU		33,000.00	33,000.00	100%	0.00%	-	33,000.00	33,000.00	Jan-05	Dec-05				2005
119548	Fuels Reporting KU		25,000.00	25,000.00	100%	0.00%	-	25,000.00	25,000.00	Jan-05	Dec-05				2005
119549	Fuels Supply Mgmt KU		418,000.00	418,000.00	100%	0.00%	-	418,000.00	418,000.00	Jan-05	Dec-09	Feb-06	Apr-09	Project startered later than originally planned due to longer vendor selection and contract negotiation than anticipated.	2005
119550	Other Systems Devel KU		33,000.00	33,000.00	100%	0.00%	-	33,000.00	33,000.00	Jan-05	Dec-05				2005
119551	MRMD Other Misc KU		66,000.00	66,000.00	100%	0.00%	-	66,000.00	66,000.00	Jan-05	Dec-05				2005
119552	New Phone System KU	37,485.53	132,000.00	94,514.47	72%	0.04%	37,485.53	132,000.00	94,514.47	Jan-05	Dec-05	Sep-05	Feb-06		2005
119587	BR2 MAIN TILT DRIVES 04	14.34		(14.34)		0.00%	14.34	-	(14.34)			Nov-04	Jan-05		2005
119600	KU CONTRACT MANAGEMENT		47,005.23	47,005.23	100%	0.00%	-	47,005.23	47,005.23	Jul-05	Sep-05				2005
119601	KU BARCODING		200,000.25	200,000.25	100%	0.00%	-	200,000.25	200,000.25	Apr-05	Jun-05				2005
119621	KGN-BR6 C INSPECTION	45.09		(45.09)		0.00%	45.09	-	(45.09)			Oct-04	Jan-05		2005
119645	Alcalde PT Replacement	17,174.16		(17,174.16)		0.02%	17,174.16	-	(17,174.16)			Oct-04	Dec-05		2005
119646	KGN Project Eng ServCo	0.01		(0.01)		0.00%	0.01	-	(0.01)			Oct-04	Jan-05		2005
119653	GR Demineralizer Trains	147,191.39		(147,191.39)		0.14%	147,191.39	-	(147,191.39)			Dec-04	Oct-05		2005
119654	Frequency Transducers Addition	3,786.77		(3,786.77)		0.00%	3,786.77	-	(3,786.77)			Dec-04	Jan-06		2005
119657	EMS Consolidation - KU	351,741.09		(351,741.09)		0.33%	351,741.09	-	(351,741.09)	Jun-06	Jun-06	Dec-04	May-06	The need for this project was identified during 2004 after the 2005 budget was prepared.	2005
119663	Construct New Bedford Sub	349,447.94		(349,447.94)		0.33%	349,447.94	-	(349,447.94)			Dec-04	Jul-06	Emergent upgrade work at New Bedford Sub due to load requirements.	2005
119664	T-003 H Bushing Replace	21,582.48		(21,582.48)		0.02%	21,582.48	-	(21,582.48)			Nov-04	Dec-05		2005
119679	4TH FLOOR WIRELESS	777.63		(777.63)		0.00%	777.63	-	(777.63)			Nov-04	Jun-05		2005
119680	BR FUEL OIL UNLOADING PAD 04	7,679.54		(7,679.54)		0.01%	7,679.54	-	(7,679.54)			Nov-04	Mar-05		2005
119682	PUR IND HILL SUB LOT	5,710.39		(5,710.39)		0.01%	5,710.39	-	(5,710.39)			May-05	Dec-05		2005
119687	Other MRMD Non-systems	1,341.17	25,000.00	23,658.83	95%	0.00%	1,341.17	25,000.00	23,658.83	Jan-05	Dec-05	Oct-05	Nov-05		2005
119701	2005 P2 GRP-GRS 138	247,655.24		(247,655.24)		0.24%	247,655.24	-	(247,655.24)			Aug-05	Dec-05		2005
119707	TY Auger Fuel Sampler 04	25,486.51		(25,486.51)		0.02%	25,486.51	-	(25,486.51)			Dec-04	Mar-05		2005
119721	Communication Switches	30,379.44		(30,379.44)		0.03%	30,379.44	-	(30,379.44)			Feb-05	Feb-05		2005
119723	CALL CENTER RENOVATION	12,296.32		(12,296.32)		0.01%	12,296.32	-	(12,296.32)			Nov-04	Dec-05		2005
119733	IT 2004 Cap Alloc - KU	75,858.83		(75,858.83)		0.07%	75,858.83	-	(75,858.83)			Nov-04	Sep-05		2005
119735	Inst Breaker Simpsonville	(22,109.82)		22,109.82		-0.02%	(22,109.82)	-	22,109.82			Dec-04	Nov-05		2005
119741	Overlap Meters - KU	17,284.95		(17,284.95)		0.02%	17,284.95	-	(17,284.95)			Dec-04	Oct-05		2005
119748	Mapboard Controller	132,617.25		(132,617.25)		0.13%	132,617.25	-	(132,617.25)			Feb-05	Feb-05		2005
119749	Mapboard Wall Installation	(132,617.25)		132,617.25		-0.13%	(132,617.25)	-	132,617.25			Dec-04	Feb-05		2005
119764	KU Auto Reg Filing		200,000.00	200,000.00	100%	0.00%	-	200,000.00	200,000.00	Feb-05	Dec-06				2005
119776	KU Oracle 11i Purge Archive	72,470.86	160,000.36	87,529.50	55%	0.07%	72,470.86	160,000.36	87,529.50	Jun-05	Jul-05	Dec-05	Sep-06		2005
119778	KU Oracle 11i Point Release		80,000.36	80,000.36	100%	0.00%	-	80,000.36	80,000.36	Sep-05	Oct-05				2005
119780	KU OTHER CFO - 2005	7,918.20	39,999.00	32,080.80	80%	0.01%	7,918.20	39,999.00	32,080.80	Jan-05	Mar-05	Oct-05	Oct-05		2005
119784	Greensburg Bypass	38,117.66		(38,117.66)		0.04%	38,117.66	-	(38,117.66)			Aug-05	Nov-08		2005
119792	KU Automate Benefit Proc 2005	26,251.15	29,625.35	3,374.20	11%	0.02%	26,251.15	29,625.35	3,374.20	Aug-05	Nov-05	Jun-05	Dec-05		2005
119793	KU TOTAL RETIRMENT OUT		19,748.60	19,748.60	100%	0.00%	-	19,748.60	19,748.60	Apr-05	Jun-05				2005
119794	KU H&S Contractor Data 2005		11,850.00	11,850.00	100%	0.00%	-	11,850.00	11,850.00	Jan-05	Mar-05				2005
119795	KU AUTOMATE HR PROCESSES 2005	33,065.90	29,625.00	(3,440.90)	-12%	0.03%	33,065.90	29,625.00	(3,440.90)	May-05	Aug-05	Feb-05	Aug-05		2005
119796	KU PS UPGRADE 2005		98,747.04	98,747.04	100%	0.00%	-	98,747.04	98,747.04	May-05	Dec-05				2005
119809	BARLOW ROOF REPLACEMENT	(7,159.87)		7,159.87		-0.01%	(7,159.87)	-	7,159.87			Dec-04	Jul-05		2005
119814	BR2 GSU HV BUSHING REPL 04	18,472.69		(18,472.69)		0.02%	18,472.69	-	(18,472.69)			Dec-04	Jul-05		2005
119817	BR D CONVEYOR GEARBOX 04	3,580.51		(3,580.51)		0.00%	3,580.51	-	(3,580.51)			Dec-04	Nov-05		2005

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
119818	BR SEP OIL SEPARATORS 05	14,871.02		(14,871.02)		0.01%	14,871.02	-	(14,871.02)			Dec-05	Apr-07		2005
119827	KU Storms 12/07/04	55,935.25		(55,935.25)		0.05%	55,935.25	-	(55,935.25)			Dec-04	Jan-05		2005
119831	Earlington N Batt Replace	15,460.99		(15,460.99)		0.01%	15,460.99	-	(15,460.99)			Mar-05	May-05		2005
119832	Princeton Battery Replacement	11,424.10		(11,424.10)		0.01%	11,424.10	-	(11,424.10)			Mar-05	Apr-05		2005
119834	Danville N Battery Replacement	9,420.87		(9,420.87)		0.01%	9,420.87	-	(9,420.87)			Mar-05	Sep-05		2005
119835	Higby Mill Battery Replacement	11,821.22		(11,821.22)		0.01%	11,821.22	-	(11,821.22)			Mar-05	Aug-05		2005
119836	Lebanon Battery Replacement	15,924.32		(15,924.32)		0.02%	15,924.32	-	(15,924.32)			Mar-05	Jul-05		2005
119839	RESCALC - KU	7,950.00		(7,950.00)		0.01%	7,950.00	-	(7,950.00)			Dec-04	Feb-05		2005
119844	GH1 CONTROLS MODERNIZATION	270,710.49		(270,710.49)		0.26%	270,710.49	-	(270,710.49)	Jan-06	Dec-08	Jan-05	Jun-08		2005
119845	BR 1-2 CONV RM CRANE HOIST	9,920.77		(9,920.77)		0.01%	9,920.77	-	(9,920.77)			Jan-05	Feb-05		2005
119846	GH2 CONTROLS MODERNIZATION	701,639.76		(701,639.76)		0.67%	701,639.76	-	(701,639.76)	May-06	Dec-09	Jan-05	Nov-09	The four controls projects were lumped together from an overall financial standpoint and budgeted under projects 118092 and 119511.	2005
119847	GH3 CONTROLS MODERNIZATION	1,819,765.67		(1,819,765.67)		1.73%	1,819,765.67	-	(1,819,765.67)	Jan-06	Dec-07	Jan-05	Feb-08	The four controls projects were lumped together from an overall financial standpoint and budgeted under projects 118092 and 119511.	2005
119848	GH4 CONTROLS MODERNIZATION	765,533.94		(765,533.94)		0.73%	765,533.94	-	(765,533.94)	Feb-06	Dec-08	Feb-05	Dec-08	The four controls projects were lumped together from an overall financial standpoint and budgeted under projects 118092 and 119511.	2005
119851	KGN-Barcoding 2005	142,785.75		(142,785.75)		0.14%	142,785.75	-	(142,785.75)			Dec-04	Jan-06		2005
119854	Purchase AutoCad Eng. Software	25,679.46		(25,679.46)		0.02%	25,679.46	-	(25,679.46)			Apr-05	Nov-05		2005
119866	KU ICE STORM 12-23-04	69,729.35		(69,729.35)		0.07%	69,729.35	-	(69,729.35)			Dec-04	Jul-05		2005
119868	Rate Case	40,438.40		(40,438.40)		0.04%	40,438.40	-	(40,438.40)			Dec-04	Jun-05		2005
119872	KGN - EPRI PPE PPA Devel	12,046.65		(12,046.65)		0.01%	12,046.65	-	(12,046.65)			Feb-05	Feb-05		2005
119874	Credit Mgmt 2005 KU	150,048.93		(150,048.93)		0.14%	150,048.93	-	(150,048.93)			Apr-05	Mar-06		2005
119889	BR1-2 CONTRL RM HVAC REPL 05	32,071.85		(32,071.85)		0.03%	32,071.85	-	(32,071.85)			Jan-05	Mar-05		2005
119890	Earlington N RTU Replacement	27,424.21		(27,424.21)		0.03%	27,424.21	-	(27,424.21)			Jan-05	Apr-05		2005
119894	Corp - Misc Capital - KU	(34,722.52)		34,722.52		-0.03%	(34,722.52)	-	34,722.52			Dec-04	Mar-07		2005
119903	Clear A&G 12/04	(166,381.19)		166,381.19		-0.16%	(166,381.19)	-	166,381.19			Dec-04	Dec-09		2005
119906	MV-90 Merge KU	24,825.96		(24,825.96)		0.02%	24,825.96	-	(24,825.96)			Mar-05	Oct-05		2005
119908	Hardin Co - 718 Bsh Replace	21,932.44		(21,932.44)		0.02%	21,932.44	-	(21,932.44)			Apr-05	Oct-05		2005
119910	BR EAST FEEDER BELT REPL 05	4,766.70		(4,766.70)		0.00%	4,766.70	-	(4,766.70)			Jan-05	Feb-05		2005
119922	Replace Ghent 138kV CT	7,278.25		(7,278.25)		0.01%	7,278.25	-	(7,278.25)			Apr-05	Jul-05		2005
119926	KU Dist. 34.5KV Storm	753.37		(753.37)		0.00%	753.37	-	(753.37)			Feb-05	Jul-08		2005
119927	KU Trans. 34.5KV Storms	4,193.14		(4,193.14)		0.00%	4,193.14	-	(4,193.14)			Feb-05	Jul-08		2005
119932	LEITCHFIELD EAST CAPACITOR	27,708.99		(27,708.99)		0.03%	27,708.99	-	(27,708.99)			Jun-05	Aug-05		2005
119933	KU Storms 1/13/05	6,822.44		(6,822.44)		0.01%	6,822.44	-	(6,822.44)			Jan-05	Feb-05		2005
119935	KGN-Safety Tagging System IT	15,918.30		(15,918.30)		0.02%	15,918.30	-	(15,918.30)			Jan-05	Aug-05		2005
119937	KU 2005 Dist Capacitors	591,047.63		(591,047.63)		0.56%	591,047.63	-	(591,047.63)			May-05	Sep-06	This project was funded by 111446.	2005
119939	BR3 DAS INV BATTERY REPL 05	6,057.20		(6,057.20)		0.01%	6,057.20	-	(6,057.20)			Feb-05	Mar-05		2005
119941	Witness System KU	2,325.00		(2,325.00)		0.00%	2,325.00	-	(2,325.00)			Jan-05	Jan-05		2005
119948	Test equip-phase angle meters	31,890.98		(31,890.98)		0.03%	31,890.98	-	(31,890.98)			Mar-05	Apr-05		2005
119949	Rp Control House Doors Ghent	6,299.30		(6,299.30)		0.01%	6,299.30	-	(6,299.30)			Mar-05	Mar-05		2005
119952	Adams to Penn 69 P2	47,179.76		(47,179.76)		0.04%	47,179.76	-	(47,179.76)			Apr-05	Feb-06		2005
119953	2005 computer purchases - KU	21,142.13		(21,142.13)		0.02%	21,142.13	-	(21,142.13)			Mar-05	Jan-06		2005
119954	2005 computer purchases LGE	(3.17)		3.17		0.00%	(3.17)	-	3.17			Oct-05	Aug-06		2005
119956	GR Demin Roof Replacement	17,560.02		(17,560.02)		0.02%	17,560.02	-	(17,560.02)			May-05	May-05		2005
119960	BR3 THRUST BRG REPL 05	86,823.52		(86,823.52)		0.08%	86,823.52	-	(86,823.52)			Jun-05	Nov-05		2005
119963	Danville Emergency	29,263.54		(29,263.54)		0.03%	29,263.54	-	(29,263.54)			Jan-05	Jul-09		2005
119964	Redundant Mdms/MEU	56,598.32		(56,598.32)		0.05%	56,598.32	-	(56,598.32)			Jun-05	Jun-05		2005
119966	EMS Firebreak KU	40,728.10		(40,728.10)		0.04%	40,728.10	-	(40,728.10)			Jul-05	Oct-05		2005
119973	MT. STERLING STORAGE BLDG	2,299.16		(2,299.16)		0.00%	2,299.16	-	(2,299.16)			Feb-05	Feb-05		2005
119995	Misc Behind the Meter	(48,175.40)		48,175.40		-0.05%	(48,175.40)	-	48,175.40			Jul-05	Sep-06		2005
120001	LEX DATA CENTER 2005 KU	7,964.45		(7,964.45)		0.01%	7,964.45	-	(7,964.45)			Feb-05	Dec-05		2005
120009	Bedford Tap 69kv	20,937.69		(20,937.69)		0.02%	20,937.69	-	(20,937.69)			Feb-05	Mar-08		2005
120011	34.5KV Pole Osmosing	329.04		(329.04)		0.00%	329.04	-	(329.04)			Sep-05	Sep-05		2005
120018	BoonesboroN 604 Riser Repl	3,162.20		(3,162.20)		0.00%	3,162.20	-	(3,162.20)			Mar-05	Sep-05		2005
120019	LoudonAve 634 Repl.	20,507.83		(20,507.83)		0.02%	20,507.83	-	(20,507.83)			Mar-05	Dec-05		2005
120020	Dow CornW 704,714 Repl	34,841.97		(34,841.97)		0.03%	34,841.97	-	(34,841.97)			Mar-05	Jul-05		2005
120021	WinchCity 624 Bkr Repl	17,122.42		(17,122.42)		0.02%	17,122.42	-	(17,122.42)			May-05	Jul-05		2005
120023	Higby Mill Breaker Replacement	22,249.03		(22,249.03)		0.02%	22,249.03	-	(22,249.03)			Mar-05	Jun-07		2005
120024	Fawkes Breaker Replacement	17,183.41		(17,183.41)		0.02%	17,183.41	-	(17,183.41)			Mar-05	Jun-07		2005
120032	Green River DFR	98,569.54		(98,569.54)		0.09%	98,569.54	-	(98,569.54)			May-05	Feb-06		2005
120033	GR 5-2 Pulv Motor Rebuild	11,753.42		(11,753.42)		0.01%	11,753.42	-	(11,753.42)			Mar-05	Mar-05		2005
120036	Salem 082 Upgrade 2005	(1,791.94)		1,791.94		0.00%	(1,791.94)	-	1,791.94			Feb-05	Oct-06		2005
120038	Purch disp chair-KU	5,874.58		(5,874.58)		0.01%	5,874.58	-	(5,874.58)			May-05	May-05		2005
120039	Finch - Bonds Mill Cond Remove	40,879.10		(40,879.10)		0.04%	40,879.10	-	(40,879.10)			Apr-05	Jul-05		2005
120040	MT STERLING 2005 HVAC	5,767.10		(5,767.10)		0.01%	5,767.10	-	(5,767.10)			Mar-05	Mar-05		2005
120050	GH1 GENERATOR REWEDGE 05	396,122.79		(396,122.79)		0.38%	396,122.79	-	(396,122.79)			Jun-05	Dec-05	Emergent work due to issues found in generator inspection	2005
120054	SR - Infrastructure 2005 KU	23,610.20		(23,610.20)		0.02%	23,610.20	-	(23,610.20)			Mar-05	Dec-05		2005
120057	ASR - Retail 2005 KU	2,504.46		(2,504.46)		0.00%	2,504.46	-	(2,504.46)			Aug-05	Jan-06		2005
120059	SR - Databases 2005 KU	50,992.18		(50,992.18)		0.05%	50,992.18	-	(50,992.18)			May-05	Jan-06		2005
120063	KU PSRT FACILITY	84,527.21		(84,527.21)		0.08%	84,527.21	-	(84,527.21)			Mar-05	Nov-05		2005
120064	CALL RECORD FOR KU PSRT	22,626.24		(22,626.24)		0.02%	22,626.24	-	(22,626.24)			Jul-05	Aug-05		2005
120065	GR Fuel Oil Tank	801,725.52		(801,725.52)		0.76%	801,725.52	-	(801,725.52)			Apr-05	Mar-06	Emergent work due to rupture of main fuel oil tank on January 1, 2005	2005
120070	SR - eBusiness 2005 KU	11,894.94		(11,894.94)		0.01%	11,894.94	-	(11,894.94)			Mar-05	Jul-05		2005
120073	EKPC tap to Paris substation.	914.60		(914.60)		0.00%	914.60	-	(914.60)			Dec-05	Jan-06		2005
120075	TOOLS 2005	11,369.17		(11,369.17)		0.01%	11,369.17	-	(11,369.17)			Jul-05	Jul-05		2005

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
120079	ASR - Other 2005 KU	17,540.99		(17,540.99)		0.02%	17,540.99	-	(17,540.99)			Jul-05	Nov-05		2005
120087	BOC Monitoring Room	15,700.50		(15,700.50)		0.01%	15,700.50	-	(15,700.50)			Apr-05	Nov-05		2005
120089	KU PARK SITE REBUILD	188,074.09		(188,074.09)		0.18%	188,074.09	-	(188,074.09)			Apr-05	Dec-05		2005
120096	ADJ 69KV MAD NORTH TAP	14,761.38		(14,761.38)		0.01%	14,761.38	-	(14,761.38)			May-05	Nov-05		2005
120098	Server Retirements - 2005 KU	1,124.45		(1,124.45)		0.00%	1,124.45	-	(1,124.45)			Dec-05	Jul-06		2005
120100	Replace NAS 138kV Metering CT	36,997.45		(36,997.45)		0.04%	36,997.45	-	(36,997.45)			Jun-05	Oct-06		2005
120102	GR B5 PH Asb Abate & Reins	500,074.01		(500,074.01)		0.48%	500,074.01	-	(500,074.01)			Apr-05	Jun-05	Emergent work due to penthouse damage from a boiler leak, penthouse required abatement and reinsulating	2005
120107	Replace Danville North Bkr 614	18,977.07		(18,977.07)		0.02%	18,977.07	-	(18,977.07)			Apr-05	Jun-07		2005
120115	Land Mobile Radio NW Upgr KU	147,239.26		(147,239.26)		0.14%	147,239.26	-	(147,239.26)	Jan-06	Dec-06	Jul-05	Jun-07		2005
120119	IAM - IAM/AIX KU	44,175.96		(44,175.96)		0.04%	44,175.96	-	(44,175.96)			Jun-05	Dec-05		2005
120136	Barlow Heat and Cool	3,470.34		(3,470.34)		0.00%	3,470.34	-	(3,470.34)			May-05	Jun-05		2005
120143	Renovation of Lex Bus Off	14,553.74		(14,553.74)		0.01%	14,553.74	-	(14,553.74)			Apr-05	Sep-05		2005
120159	BR3 DUCT INSUL REPL 05	98,841.24		(98,841.24)		0.09%	98,841.24	-	(98,841.24)			Jul-05	Dec-05		2005
120163	KU Storms 4/22/2005	4,702.21		(4,702.21)		0.00%	4,702.21	-	(4,702.21)			Apr-05	Apr-05		2005
120164	KU Storms 5/19 &20/2005	43,205.52		(43,205.52)		0.04%	43,205.52	-	(43,205.52)			Apr-05	Aug-05		2005
120166	Router Upgrade Project KU	20,998.40		(20,998.40)		0.02%	20,998.40	-	(20,998.40)			May-05	Aug-05		2005
120169	Arnold - Dorchester 161kv	133,728.52		(133,728.52)		0.13%	133,728.52	-	(133,728.52)			Jun-05	Mar-07		2005
120171	Purchase PMI Power Meters	8,883.62		(8,883.62)		0.01%	8,883.62	-	(8,883.62)			Jun-05	Dec-09		2005
120172	Adams - millersburg 69kv	58,500.62		(58,500.62)		0.06%	58,500.62	-	(58,500.62)			Jul-05	Dec-05		2005
120175	Purchase Cube Stand	7,044.15		(7,044.15)		0.01%	7,044.15	-	(7,044.15)			Sep-05	Sep-05		2005
120176	Nebo Battery Replacement	4,910.65		(4,910.65)		0.00%	4,910.65	-	(4,910.65)			Sep-05	Dec-05		2005
120177	Alcalde RTU Replacement	9,887.41		(9,887.41)		0.01%	9,887.41	-	(9,887.41)			May-05	Oct-05		2005
120178	Pocket North RTU Replacement	20,898.30		(20,898.30)		0.02%	20,898.30	-	(20,898.30)			Jun-05	Sep-05		2005
120179	Tyrone Breaker Replacement	28,129.22		(28,129.22)		0.03%	28,129.22	-	(28,129.22)			Jul-05	Jun-07		2005
120180	Substation Breaker and Switch	40,800.28		(40,800.28)		0.04%	40,800.28	-	(40,800.28)			Jun-05	Dec-05		2005
120188	KU Storms 6/14/2005	31,946.66		(31,946.66)		0.03%	31,946.66	-	(31,946.66)			Jun-05	Aug-05		2005
120191	LAKE REBA TO OKONITE PARA	214,968.84		(214,968.84)		0.20%	214,968.84	-	(214,968.84)			May-05	Aug-05		2005
120192	FAWKES TO RICHMOND SOUTH	107,218.30		(107,218.30)		0.10%	107,218.30	-	(107,218.30)			Jun-05	Oct-06		2005
120194	KU-GE Portable Gas Flowmeter	13,837.92		(13,837.92)		0.01%	13,837.92	-	(13,837.92)			Jul-05	Nov-05		2005
120200	ADA DOORS AT E'TOWN	7,575.00		(7,575.00)		0.01%	7,575.00	-	(7,575.00)			Aug-05	Aug-05		2005
120211	BR SO2 Common	-		-		0.00%	-	-	-			Jun-05	Nov-05		2005
120216	Liberty Rd Breaker Replacement	19,057.94		(19,057.94)		0.02%	19,057.94	-	(19,057.94)			Aug-05	Jun-07		2005
120217	Green River Bkr Replacement	16,773.97		(16,773.97)		0.02%	16,773.97	-	(16,773.97)			Aug-05	Jun-07		2005
120219	IBM Hist Server	4,320.00		(4,320.00)		0.00%	4,320.00	-	(4,320.00)			Aug-05	Aug-05		2005
120220	PC Workstations	18,800.00		(18,800.00)		0.02%	18,800.00	-	(18,800.00)			Jul-05	Aug-05		2005
120253	Pocket RTU Replacement	18,369.31		(18,369.31)		0.02%	18,369.31	-	(18,369.31)			Aug-05	Dec-05		2005
120258	GR U4 Turbine Blades	214,743.38		(214,743.38)		0.20%	214,743.38	-	(214,743.38)			Aug-05	Aug-05		2005
120262	BR3 EXCITER RTR RWND 05	1,106,825.14		(1,106,825.14)		1.05%	1,106,825.14	-	(1,106,825.14)			Aug-05	Mar-06	Emergent work due to testing during the spring outage of 2005	2005
120267	Pitsbrg Lanc 69 EBernstadt Sub	107,651.49		(107,651.49)		0.10%	107,651.49	-	(107,651.49)			Jul-05	Aug-07		2005
120309	ANTI SPYWARE - SYMANTEC KU	5,814.13		(5,814.13)		0.01%	5,814.13	-	(5,814.13)			Jun-05	Dec-05		2005
120323	KU REPLACE CPS	48,802.83		(48,802.83)		0.05%	48,802.83	-	(48,802.83)			Jun-05	Dec-05		2005
120324	KU SYNERGEE UPGRADE	21,656.91		(21,656.91)		0.02%	21,656.91	-	(21,656.91)			Jul-05	Sep-05		2005
120332	BR2 GENERATOR RET RING 05	572,703.02		(572,703.02)		0.54%	572,703.02	-	(572,703.02)			Sep-05	Jan-06	Project started & completed earlier than budgeted due to indications from inspection	2005
120334	LOU MAN Upgrade KU	526,591.29		(526,591.29)		0.50%	526,591.29	-	(526,591.29)			Aug-05	Jan-06	New need identified after the 2005 Budget was determined.	2005
120336	TY COAL HOPPER GRID 05	25,861.48		(25,861.48)		0.02%	25,861.48	-	(25,861.48)			Dec-05	Mar-06		2005
120338	Enterprise Wireless KU	63,758.27		(63,758.27)		0.06%	63,758.27	-	(63,758.27)			Jul-05	Jan-06		2005
120353	KU MOBILE SMALLWORLD VIEW	67,433.96		(67,433.96)		0.06%	67,433.96	-	(67,433.96)			Jun-05	Mar-06		2005
120423	TY3 5-2 PULV EL CONV 05	150,606.08		(150,606.08)		0.14%	150,606.08	-	(150,606.08)	Apr-06	Apr-06	Oct-05	Dec-05		2005
120459	Oil Switches Transfer	48,253.35		(48,253.35)		0.05%	48,253.35	-	(48,253.35)			Sep-05	Sep-05		2005
120472	Rp Transf Forester's Creek	54,408.03		(54,408.03)		0.05%	54,408.03	-	(54,408.03)			Sep-05	Apr-06		2005
120506	Repl Walker-634 Bushings	11,269.65		(11,269.65)		0.01%	11,269.65	-	(11,269.65)			Jul-05	Jan-06		2005
120509	Adustable chairs -KU	3,765.12		(3,765.12)		0.00%	3,765.12	-	(3,765.12)			Oct-05	Oct-05		2005
120511	UPS/KU split system	7,938.52		(7,938.52)		0.01%	7,938.52	-	(7,938.52)			Sep-05	Sep-05		2005
120512	INST TEMP TRANSF LEB JCT	119,217.16		(119,217.16)		0.11%	119,217.16	-	(119,217.16)			Jul-05	Mar-07		2005
120554	Retire LEX 2 GHz MW Path KU	6,037.82		(6,037.82)		0.01%	6,037.82	-	(6,037.82)			Aug-05	Oct-05		2005
120610	GH CONVEYOR BELT REPL 06	256,082.88		(256,082.88)		0.24%	256,082.88	-	(256,082.88)	Feb-06	Dec-06	Dec-05	Jan-07		2005
120702	KU CIS Control Automation	94,045.59		(94,045.59)		0.09%	94,045.59	-	(94,045.59)			Jul-05	Dec-05		2005
120704	MicroGADS Gold KU	25,953.10		(25,953.10)		0.02%	25,953.10	-	(25,953.10)			Aug-05	Mar-06		2005
120706	IP Based KVM KU	22,748.78		(22,748.78)		0.02%	22,748.78	-	(22,748.78)			Aug-05	Dec-05		2005
120711	RDU Expansion KU	18,000.33		(18,000.33)		0.02%	18,000.33	-	(18,000.33)			Jul-05	Dec-05		2005
120738	KU Storms - August 5, 2005	24,326.79		(24,326.79)		0.02%	24,326.79	-	(24,326.79)			Aug-05	Aug-06		2005
120739	KU Storms - August 20, 2005	5,067.34		(5,067.34)		0.00%	5,067.34	-	(5,067.34)			Aug-05	Sep-05		2005
120741	KU-SL Vehicle 05	9,092.68		(9,092.68)		0.01%	9,092.68	-	(9,092.68)			Aug-05	Aug-05		2005
120752	KENTON - CARNTOWN 69 HWAY	7,831.50		(7,831.50)		0.01%	7,831.50	-	(7,831.50)			Dec-05	Dec-09		2005
120756	Misc. A/R Uncollect - KU Cap	1,814.00		(1,814.00)		0.00%	1,814.00	-	(1,814.00)			Sep-05	Dec-09		2005
120758	Buildings Misc Lexington	3,111.35		(3,111.35)		0.00%	3,111.35	-	(3,111.35)	Jan-06	Nov-08	Dec-05	Aug-08		2005
120787	LexPlant 604 Replace	16,412.14		(16,412.14)		0.02%	16,412.14	-	(16,412.14)			Oct-05	Nov-06		2005
120794	HF3 DIESEL REPLACEMENT 05	23,582.65		(23,582.65)		0.02%	23,582.65	-	(23,582.65)			Nov-05	Mar-07		2005
120795	Black Mtn. tap 69kv	2,164.40		(2,164.40)		0.00%	2,164.40	-	(2,164.40)			Oct-05	Dec-06		2005
120834	Scott Co. - Adams 138 kV	7,116.50		(7,116.50)		0.01%	7,116.50	-	(7,116.50)			Sep-05	Jan-06		2005
120839	ASR - Citrix 2005 KU	75,564.04		(75,564.04)		0.07%	75,564.04	-	(75,564.04)			Aug-05	Dec-05		2005
120840	Scott Co drive entrance	27,949.48		(27,949.48)		0.03%	27,949.48	-	(27,949.48)			Dec-05	Dec-05		2005
120841	BR3 PRINT RM HVAC REPL 05	4,757.21		(4,757.21)		0.00%	4,757.21	-	(4,757.21)			Sep-05	Oct-05		2005

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120846	ISCHEDULER LIC-KU	7,625.64		(7,625.64)		0.01%	7,625.64	-	(7,625.64)			Oct-05	Oct-05		2005
120849	2005 KU RTU purchases	270,273.49		(270,273.49)		0.26%	270,273.49	-	(270,273.49)			Oct-05	Sep-09		2005
120852	Delvinta 824 Carrier Addn.	2,037.60		(2,037.60)		0.00%	2,037.60	-	(2,037.60)			Nov-05	Jul-07		2005
120853	Arnold 804 Carrier Addn.	1,958.92		(1,958.92)		0.00%	1,958.92	-	(1,958.92)			Nov-05	Aug-06		2005
120920	SUBSTATION ANIMAL GUARDS	110,993.79		(110,993.79)		0.11%	110,993.79	-	(110,993.79)			Aug-05	Mar-06		2005
120921	CT8 VANE 4 REPL 05-06	836,081.35		(836,081.35)		0.80%	836,081.35	-	(836,081.35)	Jan-06	May-06	Dec-05	Mar-06	Emergent work due to cracks found on the row 4 turbine vanes. The decision was made not to run the units until repairs were made. Failure of these blades would have caused catastrophic damage to the unit.	2005
120922	CT9 VANE 4 REPL 05-06	646,453.22		(646,453.22)		0.61%	646,453.22	-	(646,453.22)	Jan-06	May-06	Dec-05	Jun-06	Emergent work due to cracks found on the row 4 turbine vanes. The decision was made not to run the units until repairs were made. Failure of these blades would have caused catastrophic damage to the unit.	2005
120923	CT10 STAGE 4 VANE REPL 06	747,769.27		(747,769.27)		0.71%	747,769.27	-	(747,769.27)	Jan-06	May-06	Dec-05	Jun-06	Emergent work due to cracks found on the row 4 turbine vanes. The decision was made not to run the units until repairs were made. Failure of these blades would have caused catastrophic damage to the unit.	2005
120924	CT11 VANE 4 REPL 05-06	748,229.25		(748,229.25)		0.71%	748,229.25	-	(748,229.25)	Jan-06	May-06	Dec-05	Jan-07	Emergent work due to cracks found on the row 4 turbine vanes. The decision was made not to run the units until repairs were made. Failure of these blades would have caused catastrophic damage to the unit.	2005
120927	KU CUSTOMER COMPLAINT SYSTEM	23,694.97		(23,694.97)		0.02%	23,694.97	-	(23,694.97)			Aug-05	Feb-06		2005
120936	Crab Orchard Circuit	14,882.10		(14,882.10)		0.01%	14,882.10	-	(14,882.10)			Oct-05	Oct-07		2005
121076	Loudon Ave.-Lansdowne DC 69 kV	2,083.15		(2,083.15)		0.00%	2,083.15	-	(2,083.15)	Jan-06	Dec-09	Dec-05	Oct-09		2005
121084	GH3 ECONO OUTLET DUCT EXP JT	380,097.76		(380,097.76)		0.36%	380,097.76	-	(380,097.76)			Sep-05	Dec-05	Emergent work due to expansion joint deterioration.	2005
121091	IVR ENHANCEMENT - KU	8,531.03		(8,531.03)		0.01%	8,531.03	-	(8,531.03)			Sep-05	Jan-06		2005
121096	IVRU Enh for IT Support KU	12,098.99		(12,098.99)		0.01%	12,098.99	-	(12,098.99)			Sep-05	May-06		2005
121098	Brown Plant RTU Replacement	14,573.27		(14,573.27)		0.01%	14,573.27	-	(14,573.27)			Oct-05	Apr-07		2005
121104	STONE RD ENG OFC FURNITURE	28,880.96		(28,880.96)		0.03%	28,880.96	-	(28,880.96)			Sep-05	Dec-05		2005
121114	ACTUATE E.SPREADSHEET KU	36,504.93		(36,504.93)		0.03%	36,504.93	-	(36,504.93)			Oct-05	Oct-05		2005
121115	Energy Srvs for Blackwell Sub	3,424.22		(3,424.22)		0.00%	3,424.22	-	(3,424.22)			Oct-05	Oct-09		2005
121116	PURCHASE TWO FAULT LOCATORS	5,840.55		(5,840.55)		0.01%	5,840.55	-	(5,840.55)			Sep-05	Sep-05		2005
121123	BR3 Station Air Comp Repl 05	40,687.49		(40,687.49)		0.04%	40,687.49	-	(40,687.49)			Oct-05	Mar-06		2005
121125	TURBO BALANCER FOR PLANTS	22,417.99		(22,417.99)		0.02%	22,417.99	-	(22,417.99)			Oct-05	Oct-05		2005
121126	KU Storms - August 30, 2005	12,348.67		(12,348.67)		0.01%	12,348.67	-	(12,348.67)			Aug-05	Jul-06		2005
121127	U4 Main Transf Bushings	19,724.94		(19,724.94)		0.02%	19,724.94	-	(19,724.94)			Oct-05	Oct-05		2005
121132	GH HYDROGEN GENERATOR 05	276,032.20		(276,032.20)		0.26%	276,032.20	-	(276,032.20)			Sep-05	Dec-05		2005
121133	Walker-644 Bushing Repl	3,609.04		(3,609.04)		0.00%	3,609.04	-	(3,609.04)			Oct-05	Jan-06		2005
121135	TY3 CIRC WATER VLV REPL 05	57,353.92		(57,353.92)		0.05%	57,353.92	-	(57,353.92)			Sep-05	Dec-05		2005
121137	Loudon Ave RTU Replacement	21,540.60		(21,540.60)		0.02%	21,540.60	-	(21,540.60)			Oct-05	Feb-06		2005
121138	EARLINGTON ROOF	8,119.64		(8,119.64)		0.01%	8,119.64	-	(8,119.64)			Dec-05	Dec-05		2005
121143	SC - OFFICE FURNITURE KU	3,346.88		(3,346.88)		0.00%	3,346.88	-	(3,346.88)			Oct-05	Dec-05		2005
121145	BR3 Fire - Switchgear Rpl 05	498,423.44		(498,423.44)		0.47%	498,423.44	-	(498,423.44)			Oct-05	Jan-06	Emergent work due to fire in BR 3A Main Breaker	2005
121146	BR3 Fire - DCS Replacement 05	1,905,728.39		(1,905,728.39)		1.81%	1,905,728.39	-	(1,905,728.39)			Sep-05	Sep-06	Emergent work due to fire in BR 3A Main Breaker	2005
121148	Server Rack Switches KU	14,814.69		(14,814.69)		0.01%	14,814.69	-	(14,814.69)			Nov-05	Mar-06		2005
121158	BR3 MED VOLTAGE SWGR SEG 05	864,753.70		(864,753.70)		0.82%	864,753.70	-	(864,753.70)			Oct-05	May-06	Emergent work due to fire in BR 3A Main Breaker	2005
121199	Dta Ctr & Wide Area Sw Enh KU	8,785.64		(8,785.64)		0.01%	8,785.64	-	(8,785.64)			Oct-05	Nov-05		2005
121214	KU STONE RD STORAGE SHED	25,177.28		(25,177.28)		0.02%	25,177.28	-	(25,177.28)			Nov-05	Nov-05		2005
121215	KU PARIS GARAGE	18,662.03		(18,662.03)		0.02%	18,662.03	-	(18,662.03)			Nov-05	Dec-05		2005
121235	CUST BILL PRODUCTION KU	24,018.97		(24,018.97)		0.02%	24,018.97	-	(24,018.97)			Oct-05	Dec-05		2005
121237	Spare Bushings for 7B597	6,327.11		(6,327.11)		0.01%	6,327.11	-	(6,327.11)			Nov-05	Nov-05		2005
121238	CAMPBELLSVILLE OFFICE ROOF	59,097.20		(59,097.20)		0.06%	59,097.20	-	(59,097.20)			Nov-05	May-06		2005
121242	Toyota N Relay Replace	5,292.49		(5,292.49)		0.01%	5,292.49	-	(5,292.49)			Nov-05	Apr-06		2005
121243	Toyota S Relay Replace	5,876.95		(5,876.95)		0.01%	5,876.95	-	(5,876.95)			Nov-05	May-06		2005
121248	Elihu 161kV PT Replacement	5,542.31		(5,542.31)		0.01%	5,542.31	-	(5,542.31)			Oct-05	Apr-07		2005
121256	Xerox Servers KU	13,033.60		(13,033.60)		0.01%	13,033.60	-	(13,033.60)			Nov-05	Dec-05		2005
121286	KU CALL RECORDING	656.92		(656.92)		0.00%	656.92	-	(656.92)			Nov-05	Feb-06		2005
121292	MIDWAY OPS CTR SECURITY	6,757.64		(6,757.64)		0.01%	6,757.64	-	(6,757.64)			Dec-05	May-06		2005
121295	KGN-GenEng I-Cap	335.42		(335.42)		0.00%	335.42	-	(335.42)			Nov-05	Mar-06		2005
121299	CT8 C INSPECTION 05-06	6,305,599.30		(6,305,599.30)		6.00%	6,305,599.30	-	(6,305,599.30)			Nov-05	Jan-07	Project started earlier than anticipated due to unit being open for the vane 4 emergent work. Decision was made to go ahead and execute required overhaul, saving the costs of opening the machine twice.	2005
121303	Fawkes KU - Fawkes EKP 138kv	443.59		(443.59)		0.00%	443.59	-	(443.59)			Dec-05	Nov-06		2005
121306	Microsoft Licenses True up KU	16,827.97		(16,827.97)		0.02%	16,827.97	-	(16,827.97)			Dec-05	Dec-05		2005
121309	BR BOAT MOTOR 05	3,257.73		(3,257.73)		0.00%	3,257.73	-	(3,257.73)			Nov-05	Jan-06		2005
121317	KU GENTRAN GIS	35,093.27		(35,093.27)		0.03%	35,093.27	-	(35,093.27)			Dec-05	May-06		2005
121323	KU Storms - November 6, 2005	97,367.51		(97,367.51)		0.09%	97,367.51	-	(97,367.51)			Nov-05	Jan-06		2005
121326	KU spare-69kV GCB	42,071.40		(42,071.40)		0.04%	42,071.40	-	(42,071.40)			Dec-05	May-06		2005
121329	KU Storms - November 15, 2005	529,970.89		(529,970.89)		0.50%	529,970.89	-	(529,970.89)			Nov-05	Feb-07	Budget is developed at a high level for weather events and reallocated to individual projects as major and minor weather events as they occur. In total, the full year variance on storms this year is $487K over budget.	2005
121331	RIVER QUEEN 638 CARRIER	2,715.01		(2,715.01)		0.00%	2,715.01	-	(2,715.01)			Nov-05	Apr-06		2005
121335	MISO Day 2 -KU	20,187.20		(20,187.20)		0.02%	20,187.20	-	(20,187.20)			Dec-05	Mar-06		2005
121339	Mount Sterling Steps	4,472.14		(4,472.14)		0.00%	4,472.14	-	(4,472.14)			Dec-05	May-06		2005
121340	TY HYDROGEN GENERATOR 05	72,574.68		(72,574.68)		0.07%	72,574.68	-	(72,574.68)			Dec-05	May-06		2005
121347	KU-SL Lab Coal Pulverizer	8,090.59		(8,090.59)		0.01%	8,090.59	-	(8,090.59)			Dec-05	Jan-06		2005
121361	KU Storms - November 28, 2005	8,584.00		(8,584.00)		0.01%	8,584.00	-	(8,584.00)			Nov-05	Jul-06		2005
121363	Earlington Tower Rebuild KU	4,960.06		(4,960.06)		0.00%	4,960.06	-	(4,960.06)			Dec-05	Dec-06		2005
121365	GH PICKUP TRUCK 05	25,658.90		(25,658.90)		0.02%	25,658.90	-	(25,658.90)			Dec-05	Dec-05		2005

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
121366	EAGLE RECORDER FOR EARLINGTON	6,111.96		(6,111.96)		0.01%	6,111.96	-	(6,111.96)			Dec-05	Dec-05		2005
121379	SOMERSET COLLEGE STREET	(850,000.00)		850,000.00		-0.81%	(850,000.00)	-	850,000.00			Dec-05	Sep-09	Prepayment on public works job in Somerset, KY. Work completed in 2006, with other charges on the project in 2007-2009 for a net cost of $850K.	2005
121381	TY 5-3 PULV EL CONV 05	177,846.05		(177,846.05)		0.17%	177,846.05	-	(177,846.05)			Dec-05	May-06		2005
121383	KU MOBILE SUPPLY CHAIN	54,150.89		(54,150.89)		0.05%	54,150.89	-	(54,150.89)			Dec-05	Oct-06		2005
121388	Database Monitoring KU	39,354.90		(39,354.90)		0.04%	39,354.90	-	(39,354.90)			Dec-05	Jun-06		2005
BLDG315	BUILDING & GROUNDS 315		25,530.00	25,530.00	100%	0.00%	-	25,530.00	25,530.00	Jan-04	Dec-05	Jun-08	Oct-09		2005
BTM156	Behind The Meter 156	7,610.26		(7,610.26)		0.01%	7,610.26	-	(7,610.26)			Jan-04	Dec-09		2005
BTM216	BEHIND THE METER 216	10,237.16		(10,237.16)		0.01%	10,237.16	-	(10,237.16)			Jan-04	Dec-09		2005
BTM236	Behind the Meter 236	(2,438.80)		2,438.80		0.00%	(2,438.80)	-	2,438.80			Jan-04	Jun-09		2005
BTM315	BEHIND THE METER 315	(10,207.96)		10,207.96		-0.01%	(10,207.96)	-	10,207.96			Feb-05	Jun-09		2005
BTM416	BEHIND THE METER	3,200.19		(3,200.19)		0.00%	3,200.19	-	(3,200.19)			Jan-04	Dec-07		2005
BTM426	BEHIND THE METER - 014260	(6,479.40)		6,479.40		-0.01%	(6,479.40)	-	6,479.40			Jan-04	Dec-09		2005
BTM766	BEHIND THE METER 766	2,419.65		(2,419.65)		0.00%	2,419.65	-	(2,419.65)			Aug-05	Dec-07		2005
ECAPRR156	Inst cap/reg/recl-Earlington	1,521.11		(1,521.11)		0.00%	1,521.11	-	(1,521.11)	Jan-04	Dec-09	Dec-04	Apr-09		2005
ECAPRR216	Instl cap/reg/recl-Danville	22,111.86		(22,111.86)		0.02%	22,111.86	-	(22,111.86)	Jan-06	Dec-09	Mar-04	Dec-09		2005
ECAPRR236	Inst cap/reg/recl-Richmond	5,184.35		(5,184.35)		0.00%	5,184.35	-	(5,184.35)	Jan-07	Dec-09	Feb-04	Aug-09		2005
ECAPRR246	Inst cap/reg/recl-Etown	7,555.75		(7,555.75)		0.01%	7,555.75	-	(7,555.75)	Jan-04	Dec-09	Feb-04	Dec-09		2005
ECAPRR256	Inst cap/reg/recl-Shelbyville	56,633.36		(56,633.36)		0.05%	56,633.36	-	(56,633.36)	Jan-04	Dec-09	Jan-04	Dec-09		2005
ECAPRR315	Inst cap/reg/recl-Lexington	103,246.61		(103,246.61)		0.10%	103,246.61	-	(103,246.61)	Jan-04	Dec-09	Mar-04	Sep-09		2005
ECAPRR366	Inst cap/reg/recl-Maysville	44,326.21		(44,326.21)		0.04%	44,326.21	-	(44,326.21)	Feb-06	Sep-09	Jan-04	Nov-09		2005
ECAPRR416	Inst cap/reg/recl-Pineville	10,053.00		(10,053.00)		0.01%	10,053.00	-	(10,053.00)	Jan-07	Dec-09	Aug-04	Jan-09		2005
ECAPRR426	Instl cap/reg/recl-London	2,822.43		(2,822.43)		0.00%	2,822.43	-	(2,822.43)	Jan-07	Dec-09	Jan-05	Dec-09		2005
FUSE156	Fuse Coord-Earlington	6,509.77		(6,509.77)		0.01%	6,509.77	-	(6,509.77)			Feb-04	Dec-09		2005
FUSE216	Fuse Coord-Danville	3,429.10		(3,429.10)		0.00%	3,429.10	-	(3,429.10)	Jan-08	Dec-08	Apr-04	Dec-09		2005
FUSE236	Fuse Coor-Richmond	1,234.79		(1,234.79)		0.00%	1,234.79	-	(1,234.79)	Jan-04	Dec-04	Jan-04	Jun-08		2005
FUSE256	Fuse Coord-Shelbyville	1,042.56		(1,042.56)		0.00%	1,042.56	-	(1,042.56)			Jan-04	Dec-09		2005
FUSE366	Fuse Coord-Maysville	(88.01)		88.01		0.00%	(88.01)	-	88.01			Sep-04	Feb-05		2005
FUSE416	Fuse Coord-Pineville	223.98		(223.98)		0.00%	223.98	-	(223.98)			Oct-04	Aug-09		2005
FUSE426	Fuse Coord-London	450.89		(450.89)		0.00%	450.89	-	(450.89)			Sep-04	Sep-09		2005
K0000	CIS DATA	(1,385.22)		1,385.22		0.00%	(1,385.22)	-	1,385.22			Jan-04	Apr-09		2005
K5	RELOCATIONS TRANS LINES	203,655.77	426,995.28	223,339.51	52%	0.19%	203,655.77	426,995.28	223,339.51	Jan-04	Dec-08	Jan-04	Jun-09		2005
K6	NEW FACILITIES TRANS LINE PWO	61,023.58	426,995.28	365,971.70	86%	0.06%	61,023.58	426,995.28	365,971.70	Jan-04	Dec-08	Jan-04	Sep-09	Actual needs were lower than expected allowing for budgeted dollars to be prioritized to other projects.	2005
K7	PARAMETER UPGRADE T LINE PWO	81,109.28	927,996.48	846,887.20	91%	0.08%	81,109.28	927,996.48	846,887.20	Jan-04	Dec-08	Jan-04	Sep-09	Prioritized to other projects - placeholders for Transmission Planning projects that ultimately were cancelled	2005
K8	STORM DAMAGE T-LINE PWO	244,835.22		(244,835.22)		0.23%	244,835.22	-	(244,835.22)	Jan-07	Dec-08	Jan-04	Dec-09		2005
K9	PRIORITY REPL T-LINES PWO	3,145,439.39	2,720,997.36	(424,442.03)	-16%	2.99%	3,145,439.39	2,720,997.36	(424,442.03)	Jan-04	Dec-08	Jan-04	Dec-09	Replaced more poles than originally planned. Overhead line crews are utilized on pole replacement blankets when outages are not available to complete larger scale line work.	2005
KUCAP111	KU Interco JE CR Offset - 111	(21,945.85)		21,945.85		-0.02%	(21,945.85)	-	21,945.85			Jan-04	Jan-05		2005
KUCAP121	KU Interco JE CR Offset - 121	(29.20)		29.20		0.00%	(29.20)	-	29.20			Jan-04	Jan-05		2005
LINLO156	LINE LOCATION - 011560	7,660.66		(7,660.66)		0.01%	7,660.66	-	(7,660.66)			Feb-04	Dec-07		2005
LINLOC216	Line Locating-Danville	10,642.29		(10,642.29)		0.01%	10,642.29	-	(10,642.29)			Jan-04	Jan-08		2005
LINLOC236	Line Locating-Richmond		9,536.52	9,536.52	100%	0.00%	-	9,536.52	9,536.52	Jan-04	Dec-05				2005
MCAPR156	CAP/REG/RECL - 011560	9,821.06		(9,821.06)		0.01%	9,821.06	-	(9,821.06)	Jan-07	Dec-09	Jan-04	Dec-09		2005
MCAPR236	CAP/REG/RECL - 012360	6,192.74		(6,192.74)		0.01%	6,192.74	-	(6,192.74)	Jan-07	Dec-09	Jan-04	Nov-09		2005
MCAPR256	CAP/REG/RECL - 012560	4,133.52		(4,133.52)		0.00%	4,133.52	-	(4,133.52)	Jan-08	Dec-09	May-04	Oct-09		2005
MCAPR315	CAP/REG/RECL - 013150	1,878.14		(1,878.14)		0.00%	1,878.14	-	(1,878.14)	Jan-07	Dec-09	Jan-04	Nov-09		2005
MCAPR366	CAP/REG/RECL - 013660	12,291.83		(12,291.83)		0.01%	12,291.83	-	(12,291.83)	Jan-08	Dec-09	Jan-04	Dec-09		2005
MCAPR416	CAP/REG/RECL - 0146160	654.80		(654.80)		0.00%	654.80	-	(654.80)	Jan-07	Dec-08	Jul-04	Feb-08		2005
MCAPR766	CAP/REG/RECL - 017660	80.27		(80.27)		0.00%	80.27	-	(80.27)	Jan-08	Dec-08	Dec-05	Mar-09		2005
MTRPUR315	PURCHASE OF METERS 315	4,952.47		(4,952.47)		0.00%	4,952.47	-	(4,952.47)			Sep-05	Feb-06		2005
MTRPUR582	PURCHASE OF METERS	1,090,129.65	1,367,370.00	277,240.35	20%	1.04%	1,090,129.65	1,367,370.00	277,240.35	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBCD156	NEW BUSINESS COM 156	(7,451.54)		7,451.54		-0.01%	(7,451.54)	-	7,451.54			Jan-05	Sep-09		2005
NBCD156OH	New Bus Comm-Ovhd-Earlington	283,692.89	440,186.20	156,493.31	36%	0.27%	283,692.89	440,186.20	156,493.31	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBCD156UG	New Bus Comm-UG-Earlington	69,524.17	148,344.96	78,820.79	53%	0.07%	69,524.17	148,344.96	78,820.79	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBCD166	NEW BUSINESS COM 166	(4,278.82)		4,278.82		0.00%	(4,278.82)	-	4,278.82			Jan-04	Sep-09		2005
NBCD166OH	New Bus Comm-Ovhd-Greenville	19,371.00		(19,371.00)		0.02%	19,371.00	-	(19,371.00)			Sep-05	Sep-05		2005
NBCD216	NEW BUSINESS COM 216	19,258.53		(19,258.53)		0.02%	19,258.53	-	(19,258.53)			Jan-04	Dec-09		2005
NBCD216OH	New Bus Comm-Ovhd-Danville	246,899.27	374,851.11	127,951.84	34%	0.23%	246,899.27	374,851.11	127,951.84	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBCD216UG	New Bus Comm-UG-Danville	185,244.74	157,868.92	(27,375.82)	-17%	0.18%	185,244.74	157,868.92	(27,375.82)	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBCD236	NEW BUSINESS COM 236	(9,311.77)		9,311.77		-0.01%	(9,311.77)	-	9,311.77			Feb-04	Sep-09		2005
NBCD236OH	New Bus Comm-Ovhd-Richmond	260,587.80	275,176.32	14,588.52	5%	0.25%	260,587.80	275,176.32	14,588.52	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBCD236UG	New Bus Comm-UG-Richmond	113,475.00	64,674.46	(48,800.54)	-75%	0.11%	113,475.00	64,674.46	(48,800.54)	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBCD246	NEW BUSINESS COM 246	(1,175.57)		1,175.57		0.00%	(1,175.57)	-	1,175.57			Jan-04	Sep-09		2005
NBCD246OH	New Bus Comm-Ovhd-Etown	175,274.19	469,152.78	293,878.59	63%	0.17%	175,274.19	469,152.78	293,878.59	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBCD246UG	New Bus Comm-UG-Etown	139,389.61	148,325.35	8,935.74	6%	0.13%	139,389.61	148,325.35	8,935.74	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBCD256	NEW BUSINESS COM 256	45,398.52		(45,398.52)		0.04%	45,398.52	-	(45,398.52)			Jan-04	Sep-09		2005
NBCD256OH	New Bus Comm-Ovhd-Shelbyvl	186,032.84	110,897.32	(75,135.52)	-68%	0.18%	186,032.84	110,897.32	(75,135.52)	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBCD256UG	New Bus Comm-UG-Shelbyville	112,639.82	80,233.44	(32,406.38)	-40%	0.11%	112,639.82	80,233.44	(32,406.38)	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBCD315	NEW BUSINESS COM 315	(4,898.50)		4,898.50		0.00%	(4,898.50)	-	4,898.50			Mar-05	Sep-09		2005
NBCD315OH	New Bus Comm-Ovhd-Lexington	728,879.60	925,148.80	196,269.20	21%	0.69%	728,879.60	925,148.80	196,269.20	Jan-04	Dec-09	Jan-04	Dec-09		2005

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
NBCD315UG	New Bus Comm-UG-Lexington	931,893.44	600,878.01	(331,015.43)	-55%	0.89%	931,893.44	600,878.01	(331,015.43)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - subdivisions. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2005
NBCD366	NEW BUSINESS COM 366	(11,883.98)		11,883.98		-0.01%	(11,883.98)	-	11,883.98	Jan-06	Dec-09	Jan-04	Sep-09		2005
NBCD366OH	New Bus Comm-Ovhd-Maysville	408,935.02	340,662.10	(68,272.92)	-20%	0.39%	408,935.02	340,662.10	(68,272.92)	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBCD366UG	New Bus Comm-UG-Maysville	201,151.87	115,122.30	(86,029.57)	-75%	0.19%	201,151.87	115,122.30	(86,029.57)	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBCD416	NEW BUSINESS COM 416	(12,982.57)		12,982.57		-0.01%	(12,982.57)	-	12,982.57			Jul-04	Sep-09		2005
NBCD416OH	New Bus Comm-Ovhd-Pineville	152,894.03	179,354.65	26,460.62	15%	0.15%	152,894.03	179,354.65	26,460.62	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBCD416UG	New Bus Comm-UG-Pineville	32,081.65	52,264.61	20,182.96	39%	0.03%	32,081.65	52,264.61	20,182.96	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBCD426	NEW BUSINESS COM 426	95,127.00		(95,127.00)		0.09%	95,127.00	-	(95,127.00)			Jan-04	Sep-09		2005
NBCD426OH	New Bus Comm-Ovhd-London	181,049.52	334,719.24	153,669.72	46%	0.17%	181,049.52	334,719.24	153,669.72	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBCD426UG	New Bus Comm-UG-London	208,415.34	103,792.80	(104,622.54)	-101%	0.20%	208,415.34	103,792.80	(104,622.54)	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBCD766	NEW BUSINESS COM 766	14,481.34		(14,481.34)		0.01%	14,481.34	-	(14,481.34)			Jan-04	Sep-09		2005
NBCD766OH	New Bus Comm-Ovhd-Norton	212,466.38	230,011.76	17,545.38	8%	0.20%	212,466.38	230,011.76	17,545.38	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBCD766UG	New Bus Comm-UG-Norton	152,321.96	71,698.28	(80,623.68)	-112%	0.14%	152,321.96	71,698.28	(80,623.68)	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBID156OH	New Bus Ind-Ovhd-Earlington	3,300.32	162,095.08	158,794.76	98%	0.00%	3,300.32	162,095.08	158,794.76	Jan-04	Dec-09	Feb-04	Sep-09		2005
NBID156UG	New Bus Ind-UG-Earlington	530.48		(530.48)		0.00%	530.48	-	(530.48)			Aug-05	Jul-06		2005
NBID216	NEW BUSINESS IND 216	11,509.82		(11,509.82)		0.01%	11,509.82	-	(11,509.82)			Jan-04	Sep-09		2005
NBID216OH	New Bus Ind-Ovhd-Danville	85,351.44	130,571.52	45,220.08	35%	0.08%	85,351.44	130,571.52	45,220.08	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBID216UG	New Bus Ind-UG-Danville	52,489.84	62,239.27	9,749.43	16%	0.05%	52,489.84	62,239.27	9,749.43	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBID236OH	New Bus Ind-Ovhd-Richmond	3,789.49	27,240.65	23,451.16	86%	0.00%	3,789.49	27,240.65	23,451.16	Jan-04	Dec-09	Mar-05	May-09		2005
NBID236UG	New Bus Ind-UG-Richmond	3,399.41	29,453.12	26,053.71	88%	0.00%	3,399.41	29,453.12	26,053.71	Jan-04	Dec-09	Mar-04	Feb-07		2005
NBID246OH	New Bus Ind-Ovhd-Etown	46,132.92	136,811.56	90,678.64	66%	0.04%	46,132.92	136,811.56	90,678.64	Jan-04	Dec-09	Jan-04	Aug-08		2005
NBID246UG	New Bus Ind-UG-Etown	85,189.25	48,369.29	(36,819.96)	-76%	0.08%	85,189.25	48,369.29	(36,819.96)	Jan-04	Dec-06	Jan-04	Feb-06		2005
NBID256OH	New Bus Ind-Ovhd-Shelbyvl	63,413.02	29,001.96	(34,411.06)	-119%	0.06%	63,413.02	29,001.96	(34,411.06)	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBID256UG	New Bus Ind-UG-Shelbyville	4,157.99	28,141.96	23,983.97	85%	0.00%	4,157.99	28,141.96	23,983.97	Jan-04	Dec-09	Oct-04	May-09		2005
NBID315OH	New Bus Ind-Ovhd-Lexington	4,428.14	51,073.56	46,645.42	91%	0.00%	4,428.14	51,073.56	46,645.42	Jan-04	Dec-07	Feb-04	Aug-08		2005
NBID315UG	New Bus Ind-UG-Lexington	62,566.75	71,993.64	9,426.89	13%	0.06%	62,566.75	71,993.64	9,426.89	Jan-04	Dec-09	Jan-04	Mar-09		2005
NBID416OH	New Bus Ind-Ovhd-Pineville	152.12		(152.12)		0.00%	152.12	-	(152.12)			Sep-05	Dec-08		2005
NBID426	NEW BUSINESS IND 426	4,660.32		(4,660.32)		0.00%	4,660.32	-	(4,660.32)			Feb-04	Sep-09		2005
NBID426OH	New Bus Ind-Ovhd-London	2,274.84		(2,274.84)		0.00%	2,274.84	-	(2,274.84)	Jan-09	Dec-09	Jan-04	Sep-09		2005
NBID426UG	New Bus Ind-UG-London	11,209.80		(11,209.80)		0.01%	11,209.80	-	(11,209.80)	Jan-09	Dec-09	Jan-04	Jun-09		2005
NBMP156	NEW BUSINESS MINE POWER 156	53.87		(53.87)		0.00%	53.87	-	(53.87)			May-05	Oct-08		2005
NBMP426	NEW BUSINESS MINE POWER 426	2,835.01		(2,835.01)		0.00%	2,835.01	-	(2,835.01)			Jul-04	Jun-08		2005
NBMP766	NEW BUSINESS MINE POWER 766	4,994.96		(4,994.96)		0.00%	4,994.96	-	(4,994.96)			Jun-04	Aug-08		2005
NBRD156	NEW BUSINESS RES 156	2,784.29		(2,784.29)		0.00%	2,784.29	-	(2,784.29)			Jan-04	Sep-09		2005
NBRD156OH	New Bus Resid-Ovhd-Earlington	932,245.70	1,364,566.49	432,320.79	32%	0.89%	932,245.70	1,364,566.49	432,320.79	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - residential. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2005
NBRD156UG	New Bus Resid-UG-Earlington	208,342.13	185,075.42	(23,266.71)	-13%	0.20%	208,342.13	185,075.42	(23,266.71)	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBRD166	NEW BUSINESS RES 166	(4,011.25)		4,011.25		0.00%	(4,011.25)	-	4,011.25			Jan-04	Sep-09		2005
NBRD216	NEW BUSINESS RES 216	22,314.01		(22,314.01)		0.02%	22,314.01	-	(22,314.01)			Jan-04	Sep-09		2005
NBRD216OH	New Bus Resid-Ovhd-Danville	487,141.42	538,110.71	50,969.29	9%	0.46%	487,141.42	538,110.71	50,969.29	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBRD216UG	New Bus Resid-UG-Danville	376,903.09	401,165.04	24,261.95	6%	0.36%	376,903.09	401,165.04	24,261.95	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBRD236	NEW BUSINESS RES 236	(49,747.42)		49,747.42		-0.05%	(49,747.42)	-	49,747.42			Jan-04	Sep-09		2005
NBRD236OH	New Bus Resid-Ovhd-Richmond	249,515.28	417,749.04	168,233.76	40%	0.24%	249,515.28	417,749.04	168,233.76	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBRD236UG	New Bus Resid-UG-Richmond	263,468.16	475,966.20	212,498.04	45%	0.25%	263,468.16	475,966.20	212,498.04	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBRD246	NEW BUSINESS RES 246	(10,075.30)		10,075.30		-0.01%	(10,075.30)	-	10,075.30			Jan-04	Sep-09		2005
NBRD246OH	New Bus Resid-Ovhd-Etown	306,338.51	311,572.72	5,234.21	2%	0.29%	306,338.51	311,572.72	5,234.21	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBRD246UG	New Bus Resid-UG-Etown	151,641.49	137,456.49	(14,185.00)	-10%	0.14%	151,641.49	137,456.49	(14,185.00)	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBRD256	NEW BUSINES RES 256	(205,102.33)		205,102.33		-0.20%	(205,102.33)	-	205,102.33			Jan-04	Sep-09		2005
NBRD256OH	New Bus Resid-Ovhd-Shelbyvl	444,161.14	954,813.18	510,652.04	53%	0.42%	444,161.14	954,813.18	510,652.04	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - residential. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2005
NBRD256UG	New Bus Resid-UG-Shelbyville	371,514.53	926,001.72	554,487.19	60%	0.35%	371,514.53	926,001.72	554,487.19	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - residential. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2005
NBRD315OH	New Bus Resid-Ovhd-Lexington	1,574,358.21	1,774,010.72	199,652.51	11%	1.50%	1,574,358.21	1,774,010.72	199,652.51	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBRD315UG	New Bus Resid-UG-Lexington	2,711,813.22	2,516,600.86	(195,212.36)	-8%	2.58%	2,711,813.22	2,516,600.86	(195,212.36)	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBRD366	NEW BUSINESS RES 366	(21,430.28)		21,430.28		-0.02%	(21,430.28)	-	21,430.28	Jan-06	Dec-09	Jan-04	Sep-09		2005
NBRD366OH	New Bus Resid-Ovhd-Maysville	604,326.02	464,719.60	(139,606.42)	-30%	0.57%	604,326.02	464,719.60	(139,606.42)	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBRD366UG	New Bus Resid-UG-Maysville	445,772.83	401,826.40	(43,946.43)	-11%	0.42%	445,772.83	401,826.40	(43,946.43)	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBRD416	NEW BUSINESS RES 416	(6,641.88)		6,641.88		-0.01%	(6,641.88)	-	6,641.88			Jan-04	Sep-09		2005
NBRD416OH	New Bus Resid-Ovhd-Pineville	424,485.50	298,516.96	(125,968.54)	-42%	0.40%	424,485.50	298,516.96	(125,968.54)	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBRD416UG	New Bus Resid-UG-Pineville	92,701.14	96,736.46	4,035.32	4%	0.09%	92,701.14	96,736.46	4,035.32	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBRD426	NEW BUSINESS RES 426	66,014.81		(66,014.81)		0.06%	66,014.81	-	(66,014.81)			Jan-04	Sep-09		2005
NBRD426OH	New Bus Resid-Ovhd-London	299,407.52	500,152.81	200,745.29	40%	0.28%	299,407.52	500,152.81	200,745.29	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBRD426UG	New Bus Resid-UG-London	152,469.84	173,925.41	21,455.57	12%	0.15%	152,469.84	173,925.41	21,455.57	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBRD766OH	New Bus Resid-Ovhd-Norton	744,056.75	680,604.85	(63,451.90)	-9%	0.71%	744,056.75	680,604.85	(63,451.90)	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBRD766UG	New Bus Resid-UG-Norton	219,910.55	145,198.71	(74,711.84)	-51%	0.21%	219,910.55	145,198.71	(74,711.84)	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBSB156OH	New Bus Subd-Ovhd-Earlington	9,433.09		(9,433.09)		0.01%	9,433.09	-	(9,433.09)	Jan-07	Dec-09	Jan-04	Oct-09		2005

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
NBSB156UG	New Bus Subd-UG-Earlington	65,168.62	100,183.89	35,015.27	35%	0.06%	65,168.62	100,183.89	35,015.27	Jan-04	Dec-09	Mar-04	Sep-09		2005
NBSB216OH	New Bus Subd-Ovhd-Danville	10,572.02		(10,572.02)		0.01%	10,572.02	-	(10,572.02)	Jan-06	Dec-09	Jan-04	Oct-09		2005
NBSB216UG	New Bus Subd-UG-Danville	110,613.67		(110,613.67)		0.11%	110,613.67	-	(110,613.67)	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBSB236OH	New Bus Subd-Ovhd-Richmond	58,874.76		(58,874.76)		0.06%	58,874.76	-	(58,874.76)	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBSB236UG	New Bus Subd-UG-Richmond	283,991.45		(283,991.45)		0.27%	283,991.45	-	(283,991.45)	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBSB246OH	New Bus Subd-Ovhd-Etown	154,191.08	31,133.52	(123,057.56)	-395%	0.15%	154,191.08	31,133.52	(123,057.56)	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBSB246UG	New Bus Subd-UG-Etown	262,063.90	162,727.20	(99,336.70)	-61%	0.25%	262,063.90	162,727.20	(99,336.70)	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBSB256OH	New Bus Subd-Ovhd-Shelbyvl	1,434.89		(1,434.89)		0.00%	1,434.89	-	(1,434.89)	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBSB256UG	New Bus Subd-UG-Shelbyville	749,398.75		(749,398.75)		0.71%	749,398.75	-	(749,398.75)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - subdivisions. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2005
NBSB315OH	New Bus Subd-Ovhd-Lexington	82,059.63		(82,059.63)		0.08%	82,059.63	-	(82,059.63)	Jan-06	Dec-09	Mar-05	Dec-09		2005
NBSB315UG	New Bus Subd-UG-Lexington	924,062.30		(924,062.30)		0.88%	924,062.30	-	(924,062.30)	Jan-06	Dec-09	Mar-05	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - subdivisions. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2005
NBSB366UG	New Bus Subd-UG-Maysville	26,260.90		(26,260.90)		0.02%	26,260.90	-	(26,260.90)	Jan-07	Dec-09	Mar-04	Aug-08		2005
NBSB416UG	New Bus Subd-UG-Pineville	27,706.16		(27,706.16)		0.03%	27,706.16	-	(27,706.16)	Jan-07	Dec-08	Jan-04	Dec-09		2005
NBSB426OH	New Bus Subd-Ovhd-London	20,301.20		(20,301.20)		0.02%	20,301.20	-	(20,301.20)	Jan-08	Dec-09	Jan-04	Dec-09		2005
NBSB426UG	New Bus Subd-UG-London	12,086.11		(12,086.11)		0.01%	12,086.11	-	(12,086.11)	Jan-07	Dec-09	May-04	Sep-09		2005
NBSB766OH	New Bus Subd-Ovhd-Norton	150.78		(150.78)		0.00%	150.78	-	(150.78)			May-04	Jun-08		2005
NBSB766UG	New Bus Subd-UG-Norton	2,653.57		(2,653.57)		0.00%	2,653.57	-	(2,653.57)	Jan-07	Dec-07	Jun-04	Nov-09		2005
NBSV156OH	New Elect Serv-Ovhd-Earlington	398,648.25	290,388.62	(108,259.63)	-37%	0.38%	398,648.25	290,388.62	(108,259.63)	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBSV156UG	New Bus Serv-UG-Earlington	348,224.04	176,093.90	(172,130.14)	-98%	0.33%	348,224.04	176,093.90	(172,130.14)	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBSV216OH	New Elect Serv-Ovhd-Danville	246,205.56	129,681.72	(116,523.84)	-90%	0.23%	246,205.56	129,681.72	(116,523.84)	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBSV216UG	New Bus Serv-UG-Danville	364,761.52	123,021.72	(241,739.80)	-197%	0.35%	364,761.52	123,021.72	(241,739.80)	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBSV236OH	New Electric Serv-Overhead	271,458.42	268,306.63	(3,151.79)	-1%	0.26%	271,458.42	268,306.63	(3,151.79)	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBSV236UG	New Bus Serv-UG-Richmond	561,146.25	492,983.27	(68,162.98)	-14%	0.53%	561,146.25	492,983.27	(68,162.98)	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBSV246OH	New Elect Services-Overhead	489,034.40	224,032.83	(265,001.57)	-118%	0.47%	489,034.40	224,032.83	(265,001.57)	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBSV246UG	New Bus Serv-UG-Etown	439,251.20	96,691.56	(342,559.64)	-354%	0.42%	439,251.20	96,691.56	(342,559.64)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - services. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2005
NBSV256OH	New Elect Serv-Ovhd-Shelbyvl	205,761.70	221,083.37	15,321.67	7%	0.20%	205,761.70	221,083.37	15,321.67	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBSV256UG	New Bus Serv-UG-Shelbyville	373,648.90	275,674.65	(97,974.25)	-36%	0.36%	373,648.90	275,674.65	(97,974.25)	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBSV315OH	New Elect Serv-Ovhd-Lexington	580,860.59	511,469.64	(69,390.95)	-14%	0.55%	580,860.59	511,469.64	(69,390.95)	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBSV315UG	New Bus Serv-UG-Lexington	1,711,829.79	1,442,319.23	(269,510.56)	-19%	1.63%	1,711,829.79	1,442,319.23	(269,510.56)	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBSV366OH	New Elect Serv-Ovhd-Maysville	269,343.25	246,895.50	(22,447.75)	-9%	0.26%	269,343.25	246,895.50	(22,447.75)	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBSV366UG	New Bus Serv-UG-Maysville	387,642.05	164,045.60	(223,596.45)	-136%	0.37%	387,642.05	164,045.60	(223,596.45)	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBSV416OH	New Elect Serv-Ovhd-Pineville	253,089.05	120,194.50	(132,894.55)	-111%	0.24%	253,089.05	120,194.50	(132,894.55)	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBSV416UG	New Bus Serv-UG-Pineville	65,160.64	57,461.15	(7,699.49)	-13%	0.06%	65,160.64	57,461.15	(7,699.49)	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBSV426OH	New Elect Serv-Ovhd-London	127,517.55	141,470.88	13,953.33	10%	0.12%	127,517.55	141,470.88	13,953.33	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBSV426UG	New Bus Serv-UG-London	200,601.95	90,677.36	(109,924.59)	-121%	0.19%	200,601.95	90,677.36	(109,924.59)	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBSV766OH	New Elect Serv-Ovhd-Norton	244,383.33	175,456.37	(68,926.96)	-39%	0.23%	244,383.33	175,456.37	(68,926.96)	Jan-04	Dec-09	Jan-04	Dec-09		2005
NBSV766UG	New Bus Serv-UG-Norton	127,935.46	95,267.34	(32,668.12)	-34%	0.12%	127,935.46	95,267.34	(32,668.12)	Jan-04	Dec-09	Jan-04	Dec-09		2005
NRINS416	NON-REG REL INSP - 014160	(579.19)		579.19		0.00%	(579.19)	-	579.19			Sep-05	Sep-05		2005
PBWK156OH	Pub Wrk Reloc-OH-Earlington	460.32	105,439.06	104,978.74	100%	0.00%	460.32	105,439.06	104,978.74	Jul-04	Dec-09	Jan-04	May-09		2005
PBWK216OH	Pub Wrk Reloc-OH-Danville	40,865.57	75,134.40	34,268.83	46%	0.04%	40,865.57	75,134.40	34,268.83	Jan-04	Dec-09	Jan-04	Nov-09		2005
PBWK216UG	Pub Wrk Reloc-UG-Danville	2,038.51		(2,038.51)		0.00%	2,038.51	-	(2,038.51)	Jan-06	Dec-09	Mar-05	Aug-09		2005
PBWK236OH	Pub Works Relc-OH-Richmond	39,986.18	10,012.39	(29,973.79)	-299%	0.04%	39,986.18	10,012.39	(29,973.79)	Jan-04	Dec-09	Jan-04	Dec-09		2005
PBWK236UG	Pub Wrk Reloc-UG-Richmond	5,172.99		(5,172.99)		0.00%	5,172.99	-	(5,172.99)	Jan-08	Dec-08	May-05	Aug-08		2005
PBWK246OH	Pub Wrk Relc-OH-Etown	70,695.23	113,490.52	42,795.29	38%	0.07%	70,695.23	113,490.52	42,795.29	Jan-04	Dec-09	Jan-04	Oct-09		2005
PBWK256OH	Pub Wrk Reloc-OH-Shelbyvl	23,128.18	84,091.61	60,963.43	72%	0.02%	23,128.18	84,091.61	60,963.43	Jan-04	Dec-09	Jan-04	Dec-09		2005
PBWK256UG	Pub Wrk Reloc-UG-Shelbyville	255.92		(255.92)		0.00%	255.92	-	(255.92)	Jun-08	Jul-08	May-04	Aug-08		2005
PBWK315OH	Pub Wrk Reloc-OH-Lexington	81,662.68	342,691.25	261,028.57	76%	0.08%	81,662.68	342,691.25	261,028.57	Jan-04	Dec-09	Jan-04	Dec-09		2005
PBWK315UG	Pub Wrk Reloc-UG-Lexington		10,042.50	10,042.50	100%	0.00%	-	10,042.50	10,042.50	Jan-04	Dec-09	Apr-06	Oct-09		2005
PBWK366OH	Pub Wrk Reloc-OH-Maysville	43,242.92		(43,242.92)		0.04%	43,242.92	-	(43,242.92)	Jan-07	Dec-09	Jan-04	Nov-09		2005
PBWK416OH	Pub Wrk Reloc-OH-Pineville	13,944.66	25,015.89	11,071.23	44%	0.01%	13,944.66	25,015.89	11,071.23	Jan-04	Dec-09	Jan-04	Dec-09		2005
PBWK426OH	Pub Wrk Reloc-OH-London	15,843.41	25,016.00	9,172.59	37%	0.02%	15,843.41	25,016.00	9,172.59	Jan-04	Dec-09	Jan-04	Jun-09		2005
PBWK426UG	Pub Wrk Reloc-UG-London	11,216.33		(11,216.33)		0.01%	11,216.33	-	(11,216.33)	Jan-08	Dec-09	Dec-04	Aug-08		2005
PBWK766OH	Pub Wrk Reloc-OH-Norton	20,976.48	75,789.49	54,813.01	72%	0.02%	20,976.48	75,789.49	54,813.01	Jan-04	Dec-09	Jan-04	Dec-09		2005
PBWK766UG	Pub Wrk Reloc-UG-Norton		33,472.01	33,472.01	100%	0.00%	-	33,472.01	33,472.01	Jan-04	Dec-08	Oct-04	Aug-08		2005
PLTRT216	POLE TREAT 216	1,987.71		(1,987.71)		0.00%	1,987.71	-	(1,987.71)			Sep-05	Dec-05		2005
POLD156	OUTDOOR LIGHTING 156	1,322.26		(1,322.26)		0.00%	1,322.26	-	(1,322.26)	Jan-07	Dec-09	Oct-05	Dec-09		2005
POLD216	OUTDOOR LIGHTING 216	84,698.22	151,588.92	66,890.70	44%	0.08%	84,698.22	151,588.92	66,890.70	Jan-05	Dec-09	Jan-04	Dec-09		2005
POLD256	OUTDOOR LIGHTING 256	15,127.88	110,149.64	95,021.76	86%	0.01%	15,127.88	110,149.64	95,021.76	Jan-04	Dec-09	Mar-04	Dec-09		2005
POLD315	OUTDOOR LIGHTING 315	580,307.60	514,796.68	(65,510.92)	-13%	0.55%	580,307.60	514,796.68	(65,510.92)	Jan-04	Dec-09	Jan-04	Dec-09		2005
POLD366	OUTDOOR LIGHTING 366	176.98		(176.98)		0.00%	176.98	-	(176.98)	Jan-07	Dec-09	Nov-05	Dec-09		2005
POLD426	OUTDOOR LIGHTING 426	5,960.42		(5,960.42)		0.01%	5,960.42	-	(5,960.42)	Jan-07	Dec-09	Jan-05	Dec-09		2005
POLD766	OUTDOOR LIGHTING 766	21,021.06		(21,021.06)		0.02%	21,021.06	-	(21,021.06)	Jan-07	Dec-09	Jan-04	Dec-09		2005
RCST156	RELOCATIONS CUST REQUEST 156	35,815.93	10,117.48	(25,698.45)	-254%	0.03%	35,815.93	10,117.48	(25,698.45)	Jan-04	Dec-09	Jan-04	Dec-09		2005
RCST216	RELOCATIONS CUST REQUEST 216	122,540.17	9,161.72	(113,378.45)	-1238%	0.12%	122,540.17	9,161.72	(113,378.45)	Jan-04	Dec-09	Jan-04	Dec-09		2005
RCST236	RELOCATIONS CUST REQUEST 236	44,313.13	10,221.06	(34,092.07)	-334%	0.04%	44,313.13	10,221.06	(34,092.07)	Jan-04	Dec-09	Jan-04	Dec-09		2005
RCST246	RELOCATIONS CUST REQUEST 246	(34,192.95)	9,916.36	44,109.31	445%	-0.03%	(34,192.95)	9,916.36	44,109.31	Jan-04	Dec-09	Jan-04	Dec-09		2005

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RCST256	RELOCATIONS CUST REQUEST 256	101,066.29	10,296.47	(90,769.82)	-882%	0.10%	101,066.29	10,296.47	(90,769.82)	Jan-04	Dec-09	Jan-04	Dec-09		2005
RCST315	RELOCATIONS CUST REQUEST 315	225,136.20	19,518.27	(205,617.93)	-1053%	0.21%	225,136.20	19,518.27	(205,617.93)	Jan-04	Dec-09	Jan-04	Dec-09		2005
RCST366	RELOCATIONS CUST REQUEST 366	(8,067.19)	0.03	8,067.22	26890733%	-0.01%	(8,067.19)	0.03	8,067.22	Jan-04	Dec-09	Jan-04	Dec-09		2005
RCST416	RELOCATIONS CUST REQUEST 416	84,189.07	3,078.60	(81,110.47)	-2635%	0.08%	84,189.07	3,078.60	(81,110.47)	Jan-04	Dec-09	Jan-04	Dec-09		2005
RCST426	RELOCATIONS CUST REQUEST 426	57,726.19	3,094.00	(54,632.19)	-1766%	0.05%	57,726.19	3,094.00	(54,632.19)	Jan-04	Dec-09	Jan-04	Dec-09		2005
RCST766	RELOCATIONS CUST REQUEST 766	41,923.94	10,000.58	(31,923.36)	-319%	0.04%	41,923.94	10,000.58	(31,923.36)	Jan-04	Dec-09	Jan-04	Dec-09		2005
RDD011019	Repair Defective Eqpt - 011019	147,749.59		(147,749.59)		0.14%	147,749.59	-	(147,749.59)	Jan-06	Dec-09	Feb-05	Dec-09		2005
RDD015990	Repair Defective Eqpt - 015990	103,827.23		(103,827.23)		0.10%	103,827.23	-	(103,827.23)			May-05	Dec-09		2005
RDDD156	DAMAGE DEFECTIVE DIST 156	4,874.04		(4,874.04)		0.00%	4,874.04	-	(4,874.04)			Jul-04	Sep-09		2005
RDDD156OH	Rep Def Equip-OH-Earlington	450,206.24	399,843.36	(50,362.88)	-13%	0.43%	450,206.24	399,843.36	(50,362.88)	Jan-04	Dec-09	Jan-04	Dec-09		2005
RDDD156UG	Rep Def Equip-UG-Earlington	6,318.34		(6,318.34)		0.01%	6,318.34	-	(6,318.34)	Jan-06	Dec-09	Feb-04	Dec-09		2005
RDDD166OH	Rep Def Equip-OH-Greenville	1,185.48		(1,185.48)		0.00%	1,185.48	-	(1,185.48)			Apr-05	Jul-06		2005
RDDD166UG	Rep Def Equip-UG-Greenville	865.80		(865.80)		0.00%	865.80	-	(865.80)			Mar-05	May-05		2005
RDDD216	DAMAGE DEFECTIVE DIST 216	1,462.99	126,436.08	124,973.09	99%	0.00%	1,462.99	126,436.08	124,973.09	Jan-05	Dec-05	Jan-04	Dec-09		2005
RDDD216OH	Rep Def Equip-OH-Danville	152,525.78		(152,525.78)		0.15%	152,525.78	-	(152,525.78)	Jan-04	Dec-09	Jan-04	Dec-09		2005
RDDD216UG	Rep Def Equip-UG-Danville	2,848.11		(2,848.11)		0.00%	2,848.11	-	(2,848.11)	Jan-06	Dec-09	Jan-04	Dec-09		2005
RDDD236OH	Rep Def Equip-OH-Richmond	114,929.96	124,893.76	9,963.80	8%	0.11%	114,929.96	124,893.76	9,963.80	Jan-04	Dec-09	Jan-04	Dec-09		2005
RDDD236UG	Rep Def Equip-UG-Richmond	26,740.53	17,150.28	(9,590.25)	-56%	0.03%	26,740.53	17,150.28	(9,590.25)	Apr-04	Dec-09	Jan-04	Dec-09		2005
RDDD246OH	Rep Def Equip-OH-Etown	54,039.30	160,210.28	106,170.98	66%	0.05%	54,039.30	160,210.28	106,170.98	Jan-04	Dec-09	Jan-04	Dec-09		2005
RDDD246UG	Rep Def Equip-UG-Etown	764.86		(764.86)		0.00%	764.86	-	(764.86)	Jan-07	Dec-09	Apr-04	Dec-09		2005
RDDD256OH	Rep Def Equip-OH-Shelbyvl	164,047.12	61,585.88	(102,461.24)	-166%	0.16%	164,047.12	61,585.88	(102,461.24)	Jan-04	Dec-09	Jan-04	Dec-09		2005
RDDD256UG	Rep Def Equip-UG-Shelbyville	12,377.01	15,347.45	2,970.44	19%	0.01%	12,377.01	15,347.45	2,970.44	Jan-04	Dec-09	Feb-04	Dec-09		2005
RDDD315	DAMAGE DEFECTIVE DIST 315	3,693.56		(3,693.56)		0.00%	3,693.56	-	(3,693.56)			Jan-04	Sep-09		2005
RDDD315OH	Rep Def Equip-OH-Lexington	532,542.60	375,069.04	(157,473.56)	-42%	0.51%	532,542.60	375,069.04	(157,473.56)	Jan-04	Dec-09	Jan-04	Dec-09		2005
RDDD315UG	Rep Def Equip-UG-Lexington	209,109.71	117,216.36	(91,893.35)	-78%	0.20%	209,109.71	117,216.36	(91,893.35)	Jan-04	Dec-09	Jan-04	Dec-09		2005
RDDD366	DAMAGE DEFECTIVE DIST 366	398.91		(398.91)		0.00%	398.91	-	(398.91)			Jul-05	Sep-09		2005
RDDD366OH	Rep Def Equip-OH-Maysville	148,148.74	175,263.20	27,114.46	15%	0.14%	148,148.74	175,263.20	27,114.46	Jan-04	Dec-09	Jan-04	Dec-09		2005
RDDD366UG	Rep Def Equip-UG-Maysville	15,144.52		(15,144.52)		0.01%	15,144.52	-	(15,144.52)	Jan-04	Dec-09	Jan-04	Dec-09		2005
RDDD416	DAMAGE DEFECTIVE DIST 416	2,594.93		(2,594.93)		0.00%	2,594.93	-	(2,594.93)			Sep-05	Sep-09		2005
RDDD416OH	Rep Def Equip-OH-Pineville	33,588.05	18,003.59	(15,584.46)	-87%	0.03%	33,588.05	18,003.59	(15,584.46)	Jan-04	Dec-09	Jan-04	Dec-09		2005
RDDD426OH	Rep Def Equip-OH-London	62,282.15	55,331.40	(6,950.75)	-13%	0.06%	62,282.15	55,331.40	(6,950.75)	Jan-04	Dec-09	Jan-04	Dec-09		2005
RDDD426UG	Rep Def Equip-UG-London	3,927.18		(3,927.18)		0.00%	3,927.18	-	(3,927.18)	Jan-07	Dec-09	Jan-04	Nov-09		2005
RDDD766	DAMAGE DEFECTIVE DIST 766	1,950.67		(1,950.67)		0.00%	1,950.67	-	(1,950.67)			Jan-04	Sep-09		2005
RDDD766OH	Rep Def Equip-OH-Norton	68,021.37	52,770.34	(15,251.03)	-29%	0.06%	68,021.37	52,770.34	(15,251.03)	Jan-04	Dec-09	Jan-04	Dec-09		2005
RDDD766UG	Rep Def Equip-UG-Norton		39,649.89	39,649.89	100%	0.00%	-	39,649.89	39,649.89	Jan-05	Dec-09	Apr-04	Jan-09		2005
RDPOLD156	REP/REPL DEF POL'S 156	9,205.81		(9,205.81)		0.01%	9,205.81	-	(9,205.81)	Jan-07	Dec-09	Jan-04	Dec-09		2005
RDPOLD216	REP/REPL DEF POL'S 216	21,901.97	56,047.32	34,145.35	61%	0.02%	21,901.97	56,047.32	34,145.35	Jan-05	Dec-09	Jan-04	Dec-09		2005
RDPOLD236	REP/REP DEF POL'S	3,648.53		(3,648.53)		0.00%	3,648.53	-	(3,648.53)	Jan-07	Dec-09	Jan-04	Dec-09		2005
RDPOLD246	REP/REPL DEF POL'S	2,187.45		(2,187.45)		0.00%	2,187.45	-	(2,187.45)	Jan-07	Dec-09	Jan-04	Dec-09		2005
RDPOLD256	REP/REPL DEF POL'S 256	46,313.87	24,480.00	(21,833.87)	-89%	0.04%	46,313.87	24,480.00	(21,833.87)	Apr-05	Dec-09	Jan-04	Dec-09		2005
RDPOLD315	REP/REPL DEF POL'S 315	34,198.57	13,710.00	(20,488.57)	-149%	0.03%	34,198.57	13,710.00	(20,488.57)	Jan-04	Dec-09	Jan-04	Dec-09		2005
RDPOLD366	REP/REPL DEF POL'S 366	(5,037.32)		5,037.32		0.00%	(5,037.32)	-	5,037.32	Jan-07	Dec-09	May-04	Dec-09		2005
RDPOLD416	REP/REPL DEF POL'S 416	11,997.53		(11,997.53)		0.01%	11,997.53	-	(11,997.53)	Jan-07	Dec-09	Jan-04	Dec-09		2005
RDPOLD426	REP/REPL DEF POL'S 426	43,729.41		(43,729.41)		0.04%	43,729.41	-	(43,729.41)	Jan-07	Dec-09	Jan-04	Dec-09		2005
RDPOLE156	Pole repair/replacement 156	93,387.92	75,237.00	(18,150.92)	-24%	0.09%	93,387.92	75,237.00	(18,150.92)	Jan-05	Dec-09	Jan-04	Dec-09		2005
RDPOLE216	Pole repair/replacement 216	32,388.22		(32,388.22)		0.03%	32,388.22	-	(32,388.22)	Jan-06	Dec-09	Jan-04	Dec-09		2005
RDPOLE236	Pole repair/replacement 236	27,304.01	7,160.00	(20,144.01)	-281%	0.03%	27,304.01	7,160.00	(20,144.01)	Apr-04	Dec-09	Jan-04	Dec-09		2005
RDPOLE246	Pole repair/replacement 246	174,733.86	59,280.00	(115,453.86)	-195%	0.17%	174,733.86	59,280.00	(115,453.86)	Jan-04	Dec-09	Jan-04	Dec-09		2005
RDPOLE256	Pole repair/replacement 256	197,652.64	53,040.00	(144,612.64)	-273%	0.19%	197,652.64	53,040.00	(144,612.64)	Jan-04	Dec-09	Jan-04	Dec-09		2005
RDPOLE315	Pole repair/replacement 315	121,837.20	118,123.56	(3,713.64)	-3%	0.12%	121,837.20	118,123.56	(3,713.64)	Jan-04	Dec-09	Jan-04	Dec-09		2005
RDPOLE366	Pole repair/replacement 366	62,199.84	78,622.80	16,422.96	21%	0.06%	62,199.84	78,622.80	16,422.96	Jan-04	Dec-09	Jan-04	Dec-09		2005
RDPOLE416	Pole repair/replacement 416	24,547.81	46,164.66	21,616.85	47%	0.02%	24,547.81	46,164.66	21,616.85	Jan-04	Dec-09	Jan-04	Dec-09		2005
RDPOLE426	Repair defective poles 426	75,446.49	46,086.52	(29,359.97)	-64%	0.07%	75,446.49	46,086.52	(29,359.97)	Jan-04	Dec-09	Jan-04	Dec-09		2005
RDPOLE766	Pole repair/replacement 766	2,048.31		(2,048.31)		0.00%	2,048.31	-	(2,048.31)	Jan-06	Dec-09	Jan-04	Dec-09		2005
RDSTLT156	REP REPL DEF ST LIGHTS 156	113,340.70	56,756.76	(56,583.94)	-100%	0.11%	113,340.70	56,756.76	(56,583.94)	Jan-04	Dec-09	Jan-04	Dec-09		2005
RDSTLT216	REP REPL DEF ST LIGHTS 216	35,230.23	36,067.32	837.09	2%	0.03%	35,230.23	36,067.32	837.09	Jan-04	Dec-09	Jan-04	Dec-09		2005
RDSTLT236	REP REPL DEF ST LIGHTS 236	77,495.17	90,531.06	13,035.89	14%	0.07%	77,495.17	90,531.06	13,035.89	Jan-04	Dec-09	Jan-04	Dec-09		2005
RDSTLT246	REP REPL DEF ST LIGHTS 246	71,749.27	25,753.68	(45,995.59)	-179%	0.07%	71,749.27	25,753.68	(45,995.59)	Jan-04	Dec-09	Jan-04	Dec-09		2005
RDSTLT256	REP REPL DEF ST LIGHTS 256	75,870.97	24,284.58	(51,586.39)	-212%	0.07%	75,870.97	24,284.58	(51,586.39)	Jan-04	Dec-09	Jan-04	Dec-09		2005
RDSTLT315	REP REPL ST LIGHTS 315	135,177.94	126,127.00	(9,050.94)	-7%	0.13%	135,177.94	126,127.00	(9,050.94)	Jan-04	Dec-09	Jan-04	Dec-09		2005
RDSTLT366	REP REPL DEF ST LIGHTS 366	70,705.81	64,250.90	(6,454.91)	-10%	0.07%	70,705.81	64,250.90	(6,454.91)	Jan-04	Dec-09	Jan-04	Dec-09		2005
RDSTLT416	REP REPL DEF ST LIGHTS 416	27,927.55	75,326.44	47,398.89	63%	0.03%	27,927.55	75,326.44	47,398.89	Jan-04	Dec-09	Jan-04	Dec-09		2005
RDSTLT426	REP REPL DEF ST LIGHTS 426	24,523.00	100,124.14	75,601.14	76%	0.02%	24,523.00	100,124.14	75,601.14	Jan-04	Dec-09	Jan-04	Dec-09		2005
RDSTLT766	REP REPL DEF ST LIGHTS 766	16,826.94	26,901.88	10,074.94	37%	0.02%	16,826.94	26,901.88	10,074.94	Jan-04	Dec-09	Jan-04	Dec-09		2005
RELD156	DIST RELIABILITY 156	144,640.56		(144,640.56)		0.14%	144,640.56	-	(144,640.56)			Jan-04	Dec-09		2005
RELD156OH	Cir Hard Reliab OH - 011560	95,494.31		(95,494.31)		0.09%	95,494.31	-	(95,494.31)	Jan-04	Dec-09	Jan-04	Nov-09		2005
RELD156UG	Cir Hard Reliab UG - 011560	1,042.12		(1,042.12)		0.00%	1,042.12	-	(1,042.12)			Jun-04	May-09		2005
RELD216OH	Cir Hard Reliab OH - 012160	20,974.94		(20,974.94)		0.02%	20,974.94	-	(20,974.94)	Jan-06	Dec-09	Jan-04	Dec-09		2005
RELD216UG	Cir Hard Reliab UG - 012160	77.47		(77.47)		0.00%	77.47	-	(77.47)			Jun-04	Aug-09		2005
RELD236	DIST RELIABILITY 236	5,276.78		(5,276.78)		0.01%	5,276.78	-	(5,276.78)			Feb-04	Sep-09		2005
RELD236OH	Cir Hard Reliab OH - 012360	29,879.25		(29,879.25)		0.03%	29,879.25	-	(29,879.25)	Jan-04	Dec-09	Feb-04	Dec-09		2005
RELD236UG	Cir Hard Reliab UG - 012360	26,003.44		(26,003.44)		0.02%	26,003.44	-	(26,003.44)			Jul-04	Aug-08		2005
RELD246	DIST RELIABILITY 246	1,194.30		(1,194.30)		0.00%	1,194.30	-	(1,194.30)			Feb-04	Sep-09		2005
RELD256OH	Cir Hard Reliab OH - 012560	55,297.86		(55,297.86)		0.05%	55,297.86	-	(55,297.86)	Jan-04	Dec-09	Jan-04	Dec-09		2005
RELD315OH	Cir Hard Reliab OH - 013150	108,894.86		(108,894.86)		0.10%	108,894.86	-	(108,894.86)	Jan-04	Dec-09	Jan-04	Dec-09		2005

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RELD315UG	Cir Hard Reliab UG - 013150	2,557.22		(2,557.22)		0.00%	2,557.22	-	(2,557.22)	Jan-04	Dec-04	Jan-04	Aug-08		2005
RELD366	DIST RELIABILITY 366	11,162.30		(11,162.30)		0.01%	11,162.30	-	(11,162.30)	Jan-04	Nov-04	Apr-04	Oct-06		2005
RELD366OH	Cir Hard Reliab OH - 013660	73,014.78		(73,014.78)		0.07%	73,014.78	-	(73,014.78)	Jan-04	Dec-09	Jan-04	Dec-09		2005
RELD416OH	Cir Hard Reliab OH - 014160	23,368.60		(23,368.60)		0.02%	23,368.60	-	(23,368.60)	Jan-04	Dec-09	Jan-04	Dec-09		2005
RELD426	DIST RELIABILITY 426	971.14		(971.14)		0.00%	971.14	-	(971.14)			Apr-04	Sep-09		2005
RELD426OH	Cir Hard Reliability OH	4,288.68		(4,288.68)		0.00%	4,288.68	-	(4,288.68)	Jan-04	Dec-09	Jan-04	Nov-09		2005
RELD766OH	Cir Hard Reliab OH - 017660	69,937.96		(69,937.96)		0.07%	69,937.96	-	(69,937.96)	Jan-04	Dec-09	Jan-04	Sep-09		2005
RELD766UG	Cir Hard Reliab UG - 017660	509.37		(509.37)		0.00%	509.37	-	(509.37)	Jan-04	Dec-04	Jan-05	Jul-08		2005
RNTPD156	REP THRD PARTY DAM 156	5,720.45	96,005.43	90,284.98	94%	0.01%	5,720.45	96,005.43	90,284.98	Jan-04	Dec-09	Jan-04	Dec-09		2005
RNTPD216	REP THRD PARTY DAM 216	51,865.69	137,690.52	85,824.83	62%	0.05%	51,865.69	137,690.52	85,824.83	Jan-04	Dec-09	Jan-04	Dec-09		2005
RNTPD236	REP THRD PRTY DAM 236	61,122.59	39,386.51	(21,736.08)	-55%	0.06%	61,122.59	39,386.51	(21,736.08)	Jan-04	Dec-09	Jan-04	Dec-09		2005
RNTPD246	REP THRD PARTY DAM 246	7,956.02	30,323.25	22,367.23	74%	0.01%	7,956.02	30,323.25	22,367.23	Jan-04	Dec-09	Jan-04	Dec-09		2005
RNTPD256	REP THRD PARTY DAM 256	56,463.28	35,520.00	(20,943.28)	-59%	0.05%	56,463.28	35,520.00	(20,943.28)	Jan-04	Dec-09	Jan-04	Dec-09		2005
RNTPD315	REP THRD PARTY DAM 315	263,164.53	84,679.68	(178,484.85)	-211%	0.25%	263,164.53	84,679.68	(178,484.85)	Jan-04	Dec-09	Jan-04	Dec-09		2005
RNTPD366	REP THRD PARTY DAM 366	49,695.29	34,845.45	(14,849.84)	-43%	0.05%	49,695.29	34,845.45	(14,849.84)	Jan-04	Dec-09	Jan-04	Dec-09		2005
RNTPD416	REP THRD PARTY DAM 416		10,046.22	10,046.22	100%	0.00%	-	10,046.22	10,046.22	Jan-04	Dec-09	Jul-07	Dec-09		2005
RNTPD426	REP THRD PARTY DAM 426	8,751.80	10,061.34	1,309.54	13%	0.01%	8,751.80	10,061.34	1,309.54	Jan-04	Dec-09	Jan-04	Dec-09		2005
RNTPD766	REP THRD PARTY DAM 766	3,666.17	16,960.28	13,294.11	78%	0.00%	3,666.17	16,960.28	13,294.11	Jan-05	Dec-09	Jan-04	Dec-09		2005
STLT156	STREET LIGHTING 156	336,483.70	317,567.15	(18,916.55)	-6%	0.32%	336,483.70	317,567.15	(18,916.55)	Jan-04	Dec-09	Jan-04	Dec-09		2005
STLT216	STREET LIGHTING 216	266,681.15	223,723.44	(42,957.71)	-19%	0.25%	266,681.15	223,723.44	(42,957.71)	Jan-04	Dec-09	Jan-04	Dec-09		2005
STLT236	STREET LIGHTING 236	502,494.32	415,023.08	(87,471.24)	-21%	0.48%	502,494.32	415,023.08	(87,471.24)	Jan-04	Dec-09	Jan-04	Dec-09		2005
STLT246	STREET LIGHTING 246	238,590.70	322,779.05	84,188.35	26%	0.23%	238,590.70	322,779.05	84,188.35	Jan-04	Dec-09	Jan-04	Dec-09		2005
STLT256	STREET LIGHTING 256	169,230.44	115,895.11	(53,335.33)	-46%	0.16%	169,230.44	115,895.11	(53,335.33)	Jan-04	Dec-09	Jan-04	Dec-09		2005
STLT315	STREET LIGHTING 315	1,004,206.47	1,065,037.27	60,830.80	6%	0.96%	1,004,206.47	1,065,037.27	60,830.80	Jan-04	Dec-09	Jan-04	Dec-09		2005
STLT336	STREET LIGHTING 336	(252.21)		252.21		0.00%	(252.21)	-	252.21			Jul-05	Aug-08		2005
STLT366	STREET LIGHTING 366	217,966.54	479,002.85	261,036.31	54%	0.21%	217,966.54	479,002.85	261,036.31	Jan-04	Dec-09	Jan-04	Dec-09		2005
STLT416	STREET LIGHTING 416	117,318.25	321,931.68	204,613.43	64%	0.11%	117,318.25	321,931.68	204,613.43	Jan-04	Dec-09	Jan-04	Dec-09		2005
STLT426	STREET LIGHTING 426	238,469.63	490,212.28	251,742.65	51%	0.23%	238,469.63	490,212.28	251,742.65	Jan-04	Dec-09	Jan-04	Dec-09		2005
STLT766	STREET LIGHTING 766	155,753.24	321,504.38	165,751.14	52%	0.15%	155,753.24	321,504.38	165,751.14	Jan-04	Dec-09	Jan-04	Dec-09		2005
SWITC156	SWITCHES - 011560	3,122.26		(3,122.26)		0.00%	3,122.26	-	(3,122.26)			Mar-04	Aug-06		2005
SWITC216	SWITCHES-012160	656.73		(656.73)		0.00%	656.73	-	(656.73)			Mar-04	Aug-09		2005
SWITC416	SWITCHES - 014160	85.36		(85.36)		0.00%	85.36	-	(85.36)			Jan-04	Dec-09		2005
SWITC766	SWITCHES - 017660	670.50		(670.50)		0.00%	670.50	-	(670.50)			Mar-04	Aug-09		2005
SYSENH156	Sys Enhanc-Exist Cust-Earlngtn	214,156.24	159,960.00	(54,196.24)	-34%	0.20%	214,156.24	159,960.00	(54,196.24)	Jan-04	Dec-09	Jan-04	Dec-09		2005
SYSENH216	Sys Enhan-Exist Cust-Danville	117,073.73	54,510.50	(62,563.23)	-115%	0.11%	117,073.73	54,510.50	(62,563.23)	Jan-05	Dec-09	Jan-04	Dec-09		2005
SYSENH236	Sys Enh-New Cust-Richmond	34,441.99	20,080.65	(14,361.34)	-72%	0.03%	34,441.99	20,080.65	(14,361.34)	Jan-04	Dec-09	Jan-04	Dec-09		2005
SYSENH246	Sys Enh-Exist Cust-Etown	21,716.32	201,683.05	179,966.73	89%	0.02%	21,716.32	201,683.05	179,966.73	Jan-04	Dec-09	Jan-04	Dec-09		2005
SYSENH256	Sys Enhanc-Exist Cust-Shelbyvl	115,382.91	20,289.25	(95,093.66)	-469%	0.11%	115,382.91	20,289.25	(95,093.66)	Jan-04	Dec-09	Jan-04	Dec-09		2005
SYSENH315	Sys Enhan-Exist Cust-Lex	234,936.48		(234,936.48)		0.22%	234,936.48	-	(234,936.48)	Jan-07	Dec-09	Jan-04	Dec-09		2005
SYSENH366	Sys Enhan-Exist Cust-Maysville	62,352.07	19,407.60	(42,944.47)	-221%	0.06%	62,352.07	19,407.60	(42,944.47)	Jan-05	Dec-09	Jan-04	Dec-09		2005
SYSENH416	Sys Enhan-Exist Cust-Pineville	196,965.35	14,999.95	(181,965.40)	-1213%	0.19%	196,965.35	14,999.95	(181,965.40)	Jan-04	Dec-09	Jan-04	Dec-09		2005
SYSENH426	Sys Enhan-Exist Cust-London	119,397.00	15,035.16	(104,361.84)	-694%	0.11%	119,397.00	15,035.16	(104,361.84)	Jan-05	Dec-09	Jan-04	Dec-09		2005
SYSENH766	Sys Enhan-Exist Cust-Norton	52,250.60	20,000.20	(32,250.40)	-161%	0.05%	52,250.60	20,000.20	(32,250.40)	Jan-04	Dec-09	Jan-04	Nov-09		2005
TBRD156OH	Trouble Orders OH - 011560	981.80		(981.80)		0.00%	981.80	-	(981.80)	Jan-08	Dec-08	Feb-04	Jul-09		2005
TBRD156UG	Trouble Orders UG - 011560	97.19		(97.19)		0.00%	97.19	-	(97.19)			Sep-04	Jun-08		2005
TBRD216OH	Trouble Orders OH - 012160	5,246.63		(5,246.63)		0.00%	5,246.63	-	(5,246.63)	Jan-04	Dec-09	Mar-04	Dec-09		2005
TBRD236OH	Trouble Orders OH - 012360	293.41		(293.41)		0.00%	293.41	-	(293.41)	Jan-09	Dec-09	Jun-04	Nov-09		2005
TBRD246OH	Trouble Orders OH - 012460	84,372.03	101,947.64	17,575.61	17%	0.08%	84,372.03	101,947.64	17,575.61	Jan-04	Dec-09	Jan-04	Dec-09		2005
TBRD256OH	Trouble Orders OH - 012560	139,039.79	50,430.00	(88,609.79)	-176%	0.13%	139,039.79	50,430.00	(88,609.79)	Jan-04	Dec-08	Jan-04	Dec-09		2005
TBRD256UG	Trouble Orders UG - 012560	4,499.36	12,821.96	8,322.60	65%	0.00%	4,499.36	12,821.96	8,322.60	Jan-04	Dec-05	Jan-04	Oct-09		2005
TBRD366OH	Trouble Orders OH - 013660	275.94		(275.94)		0.00%	275.94	-	(275.94)	Jan-09	Dec-09	May-04	Dec-09		2005
TBRD416OH	Trouble Orders OH - 014160	25,735.45	20,001.72	(5,733.73)	-29%	0.02%	25,735.45	20,001.72	(5,733.73)	Jan-04	Dec-09	Feb-04	Dec-09		2005
TBRD416UG	Trouble Orders UG - 014160	3,547.70		(3,547.70)		0.00%	3,547.70	-	(3,547.70)	Jan-06	Dec-06	Jan-05	Jun-09		2005
TBRD426OH	Trouble Orders Overhead	87,481.86	1,546.80	(85,935.06)	-5556%	0.08%	87,481.86	1,546.80	(85,935.06)	Jan-04	Dec-09	Mar-04	Dec-09		2005
TBRD426UG	Trouble Orders Underground	4,259.88		(4,259.88)		0.00%	4,259.88	-	(4,259.88)			May-05	Dec-09		2005
TBRD766OH	Trouble Orders OH - 017660	12,622.48	24,988.84	12,366.36	49%	0.01%	12,622.48	24,988.84	12,366.36	Jan-05	Dec-09	Jan-04	Dec-09		2005
TBRD766UG	Trouble Orders UG - 017660	179.77		(179.77)		0.00%	179.77	-	(179.77)			Jan-04	Mar-09		2005
TLEQ156	TOOLS AND EQ 156	26,001.60	18,485.94	(7,515.66)	-41%	0.02%	26,001.60	18,485.94	(7,515.66)	May-04	Dec-09	Jan-04	Dec-09		2005
TLEQ216	TOOLS AND EQ 216	11,979.43	11,100.00	(879.43)	-8%	0.01%	11,979.43	11,100.00	(879.43)	Jan-04	Feb-09	Aug-04	Oct-09		2005
TLEQ236	TOOLS AND EQ 236	13,280.04	5,550.00	(7,730.04)	-139%	0.01%	13,280.04	5,550.00	(7,730.04)	Apr-04	May-09	May-04	Dec-09		2005
TLEQ246	TOOLS AND EQ 246	30,541.60	11,764.89	(18,776.71)	-160%	0.03%	30,541.60	11,764.89	(18,776.71)	Jan-04	Oct-09	Jan-04	Dec-09		2005
TLEQ256	TOOLS AND EQ 256	24,342.65	29,970.00	5,627.35	19%	0.02%	24,342.65	29,970.00	5,627.35	Jan-04	Dec-09	Jan-04	Aug-09		2005
TLEQ315	TOOLS AND EQ 315	41,262.13	27,750.00	(13,512.13)	-49%	0.04%	41,262.13	27,750.00	(13,512.13)	Jan-04	Dec-09	Apr-04	Dec-09		2005
TLEQ366	TOOLS AND EQ 366	18,010.81	17,538.00	(472.81)	-3%	0.02%	18,010.81	17,538.00	(472.81)	Mar-04	Jun-09	Jan-04	Dec-09		2005
TLEQ416	TOOLS AND EQ 416	6,679.67	3,000.33	(3,679.34)	-123%	0.01%	6,679.67	3,000.33	(3,679.34)	Feb-04	Oct-09	Feb-04	Dec-09		2005
TLEQ426	TOOLS AND EQ 426	8,047.73	3,000.33	(5,047.40)	-168%	0.01%	8,047.73	3,000.33	(5,047.40)	Jan-04	Jan-09	Jan-04	Oct-09		2005
TLEQ766	TOOLS AND EQ 766	925.68	17,550.21	16,624.53	95%	0.00%	925.68	17,550.21	16,624.53	Jan-04	Nov-09	Sep-04	Dec-09		2005
TRBORD156	TROUBLE ORDERS 156	141,362.04	272,757.81	131,395.77	48%	0.13%	141,362.04	272,757.81	131,395.77	Jan-04	Dec-09	Jan-04	Dec-09		2005
TRBORD216	TROUBLE ORDERS 216	64,850.46		(64,850.46)		0.06%	64,850.46	-	(64,850.46)			Jan-04	Dec-09		2005
TRBORD236	TROUBLE ORDERS 236	13,473.11	30,222.63	16,749.52	55%	0.01%	13,473.11	30,222.63	16,749.52	Jan-04	Dec-08	Jan-04	Dec-09		2005
TRBORD256	TROUBLE ORDERS 256	272.48		(272.48)		0.00%	272.48	-	(272.48)			Jun-04	Feb-09		2005
TRBORD308	Trouble Orders 308	65,707.83		(65,707.83)		0.06%	65,707.83	-	(65,707.83)			Mar-04	Mar-06		2005
TRBORD315	TROUBLE ORDERS 315	9,029.38		(9,029.38)		0.01%	9,029.38	-	(9,029.38)			Mar-04	Dec-09		2005
TRBORD416	TROUBLE ORDERS 416	(1,620.98)		1,620.98		0.00%	(1,620.98)	-	1,620.98			Sep-05	Sep-05		2005
TRBORD766	TROUBLE ORDERS 766	(211.22)		211.22		0.00%	(211.22)	-	211.22			Sep-05	Sep-05		2005

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
XFRM156	Transformer labor 156	26,873.76		(26,873.76)		0.03%	26,873.76	-	(26,873.76)	Jan-06	Dec-09	Jan-04	Dec-09		2005
XFRM216	Transformer labor 216	25,213.04	40,812.36	15,599.32	38%	0.02%	25,213.04	40,812.36	15,599.32	Jan-04	Dec-09	Jan-04	Dec-09		2005
XFRM236	Transformer labor 236	110,698.37	41,647.86	(69,050.51)	-166%	0.11%	110,698.37	41,647.86	(69,050.51)	Jan-04	Dec-09	Jan-04	Dec-09		2005
XFRM246	Transformer labor 246	50,708.65	81,267.04	30,558.39	38%	0.05%	50,708.65	81,267.04	30,558.39	Jan-04	Dec-09	Jan-04	Dec-09		2005
XFRM256	Transformer labor 256	49,481.48	121,225.26	71,743.78	59%	0.05%	49,481.48	121,225.26	71,743.78	Jan-04	Dec-09	Jan-04	Dec-09		2005
XFRM315	Transformer labor 315	192,048.09	239,894.61	47,846.52	20%	0.18%	192,048.09	239,894.61	47,846.52	Jan-04	Dec-09	Jan-04	Dec-09		2005
XFRM366	Transformer labor 366	68,884.37	145,557.00	76,672.63	53%	0.07%	68,884.37	145,557.00	76,672.63	Jan-04	Dec-09	Jan-04	Dec-09		2005
XFRM416	Transformer labor 416	24,288.57	56,834.87	32,546.30	57%	0.02%	24,288.57	56,834.87	32,546.30	Jan-04	Dec-09	Jan-04	Dec-09		2005
XFRM426	Transformer labor 426	27,583.96	76,642.80	49,058.84	64%	0.03%	27,583.96	76,642.80	49,058.84	Jan-04	Dec-09	Jan-04	Dec-09		2005
XFRM766	Transformer labor 766	15,027.33	71,126.97	56,099.64	79%	0.01%	15,027.33	71,126.97	56,099.64	Jan-04	Dec-09	Jan-04	Nov-09		2005
		113,902,201.24	**105,135,917.65**	**(8,766,283.59)**											**2005 Tota**
8150	REPAIR 69/23KV 20MVA XFMR	(21.48)		21.48		0.00%	(21.48)	-	21.48			Sep-04	Oct-06		2006
22537	KENTON 708 & 718 BKR CHG	(266.68)		266.68		0.00%	(266.68)	-	266.68			Sep-04	Oct-06		2006
24567	LEX BEAUMONT UNIT 8	(11.08)		11.08		0.00%	(11.08)	-	11.08			Sep-06	Sep-06		2006
25167	TELEDATA AMR IMPLEMENT	(339.20)		339.20		0.00%	(339.20)	-	339.20			Jun-05	Nov-06		2006
88156	PARIS HWY RELO PHASE III	(253,519.13)		253,519.13		-0.15%	(253,519.13)	-	253,519.13			Sep-04	Mar-06		2006
109443	LK7 RETIREMENT 01-05	(1,423.49)		1,423.49		0.00%	(1,423.49)	-	1,423.49			Jul-04	Aug-06		2006
109887	GLENN LAKE ESTATES SUBDIVISION	757.38		(757.38)		0.00%	757.38	-	(757.38)			Dec-05	Jul-07		2006
111424	Norton-Storm Restoration	1,343.32		(1,343.32)		0.00%	1,343.32	-	(1,343.32)			Nov-06	Oct-08		2006
111425	Pineville-Storm Restoration	257.70		(257.70)		0.00%	257.70	-	(257.70)			Jul-04	Aug-08		2006
111426	London-Storm Restoration	11,145.18		(11,145.18)		0.01%	11,145.18	-	(11,145.18)			Apr-04	Dec-08		2006
111427	Earlington-Storm Restoration	32,497.25		(32,497.25)		0.02%	32,497.25	-	(32,497.25)			Feb-04	Nov-08		2006
111429	Danville-Storm Restoration	12,936.12		(12,936.12)		0.01%	12,936.12	-	(12,936.12)			Jul-04	Oct-08		2006
111430	Etown-Storm Restoration	26,659.75		(26,659.75)		0.02%	26,659.75	-	(26,659.75)			Jun-04	Jan-09		2006
111431	Shelbyville-Storm Restoration	25,811.93		(25,811.93)		0.02%	25,811.93	-	(25,811.93)			Mar-04	Dec-08		2006
111432	Maysville-Storm Restoration	4,221.04		(4,221.04)		0.00%	4,221.04	-	(4,221.04)			Mar-04	Jan-09		2006
111433	Lexington-Storm Restoration	3,551.22		(3,551.22)		0.00%	3,551.22	-	(3,551.22)			May-04	Dec-08		2006
111434	Richmond-Storm Restoration	3,661.31		(3,661.31)		0.00%	3,661.31	-	(3,661.31)			Apr-04	Jan-09		2006
111446	KT Misc Capital Expenditures	7,735.49	1,599,960.05	1,592,224.56	100%	0.00%	7,735.49	1,599,960.05	1,592,224.56	Jan-04	Dec-08	Feb-04	Nov-09	Budget was developed at a higher level to encompass multiple projects and reallocated to individual projects. This project funded numerous small projects.	2006
111734	WIN: COLBY TERRACE SUBD	(219.40)		219.40		0.00%	(219.40)	-	219.40			Nov-06	Nov-06		2006
111799	GR SULFURIC ACID TANK REPL.	795.41		(795.41)		0.00%	795.41	-	(795.41)			May-06	May-06		2006
111871	Misc-instl wildlife prot/switc	645.64		(645.64)		0.00%	645.64	-	(645.64)			Nov-06	Nov-06		2006
111890	Rocky Br-Pocket 69KV Hwy Reloc	(284,157.69)		284,157.69		-0.17%	(284,157.69)	-	284,157.69			Jan-04	Nov-07		2006
112363	RICHMOND RD HIGHWAY RELOCATION	(42,635.96)		42,635.96		-0.02%	(42,635.96)	-	42,635.96			Mar-04	Oct-09		2006
112707	North Floyd Switch	(49,772.00)		49,772.00		-0.03%	(49,772.00)	-	49,772.00			Sep-06	Sep-06		2006
112789	HWY 52 RELOCATION RICHMOND	(26,861.18)		26,861.18		-0.02%	(26,861.18)	-	26,861.18			Jan-04	Oct-09		2006
112950	Sanders Three phase	75,653.70		(75,653.70)		0.04%	75,653.70	-	(75,653.70)			Jan-04	Sep-09		2006
113050	CAPITAL-060	(248.80)		248.80		0.00%	(248.80)	-	248.80			Mar-04	Aug-06		2006
113099	KY HWY 19 RELOCATION	(11,486.06)		11,486.06		-0.01%	(11,486.06)	-	11,486.06			Mar-04	Aug-08		2006
113257	Rp Sub Batteries Pinevi 2002	2,893.81		(2,893.81)		0.00%	2,893.81	-	(2,893.81)			Nov-06	Nov-06		2006
113305	KU DIST LINE TRANSFORMERS	7,285,282.53	5,689,288.02	(1,595,994.51)	-28%	4.25%	7,285,282.53	5,689,288.02	(1,595,994.51)	Jan-04	Dec-09	Jan-04	Dec-09	Project variance due to higher New Business usage in KU area than estimated in original budget.	2006
113314	STANDFORD BYPASS U.S. 150	129.08		(129.08)		0.00%	129.08	-	(129.08)			Jul-06	Jul-06		2006
113457	GH Aperture Card Printer	246.31		(246.31)		0.00%	246.31	-	(246.31)			May-06	May-06		2006
113493	Storm Damage III		700,422.00	700,422.00	100%	0.00%	-	700,422.00	700,422.00	Jan-04	Dec-06			Budget is developed at a high level for weather events and reallocated to individual projects as major and minor weather events as they occur. In total, the full year variance on storms this year is $103K over budget.	2006
114077	DOWNTOWN STR LTS PHASE 6	(92,000.00)		92,000.00		-0.05%	(92,000.00)	-	92,000.00			Jan-04	Sep-06		2006
114538	Baxley Underground	(31,188.96)		31,188.96		-0.02%	(31,188.96)	-	31,188.96			Nov-06	Nov-06		2006
114613	HAMBURG TOWNHOMES	623.33		(623.33)		0.00%	623.33	-	(623.33)			Apr-04	Dec-07		2006
114689	STORM 07-29-02	(3.05)		3.05		0.00%	(3.05)	-	3.05			Aug-04	Dec-06		2006
114821	SCM Earl Misc Dist Sub Repairs	(77.30)		77.30		0.00%	(77.30)	-	77.30			Jun-06	Jun-06		2006
114828	New Univ of KY Sub 2003		0.11	0.11	100%	0.00%	-	0.11	0.11	Jan-04	Jan-06	Jan-04	May-05		2006
115012	Scott Co. 138-69kV, 93 MVA	529.84		(529.84)		0.00%	529.84	-	(529.84)			Jan-04	Oct-06		2006
115049	Bldg. -Capital		7,161.60	7,161.60	100%	0.00%	-	7,161.60	7,161.60	Apr-06	Apr-08	Jan-08	May-08		2006
115051	BLDG - CAP	(305.15)		305.15		0.00%	(305.15)	-	305.15			Feb-04	Feb-06		2006
115095	ST. Paul Water Pump	249.58		(249.58)		0.00%	249.58	-	(249.58)			Nov-06	Nov-06		2006
115466	TC CT7 Construction KU	3,238.49		(3,238.49)		0.00%	3,238.49	-	(3,238.49)	Jan-04	Dec-04	Jan-04	Apr-06		2006
115468	TC CT8 Construction KU	4,409.99		(4,409.99)		0.00%	4,409.99	-	(4,409.99)	Jan-04	Dec-04	Jan-04	Apr-06		2006
115470	TC CT9 Construction KU	4,405.67		(4,405.67)		0.00%	4,405.67	-	(4,405.67)	Jan-04	Dec-04	Jan-04	Apr-06		2006
115472	TC CT10 Construction KU	4,407.59		(4,407.59)		0.00%	4,407.59	-	(4,407.59)	Jan-04	Dec-04	Jan-04	Apr-06		2006
115474	TC CT Substation KU	55,708.19		(55,708.19)		0.03%	55,708.19	-	(55,708.19)	Jan-04	Dec-05	Jan-04	Aug-06		2006
115693	Paris 138-69kv, 150 MVA	814,157.63	2,091,000.00	1,276,842.37	61%	0.47%	814,157.63	2,091,000.00	1,276,842.37	Dec-04	Jun-06	Jun-05	Sep-07	Material purchases in 2005 were earlier than budgeted.	2006
115769	Carrollton-Warsaw 69kv	(11,221.24)		11,221.24		-0.01%	(11,221.24)	-	11,221.24			Jan-04	Mar-09		2006
115848	BR LIBRARY FURNITURE 03	497.91		(497.91)		0.00%	497.91	-	(497.91)			May-06	May-06		2006
115978	Elihu-Somerset North 69KV	(106,524.00)		106,524.00		-0.06%	(106,524.00)	-	106,524.00			Jan-04	Nov-07		2006
116259	BR3 CONTROLS UPGR 04-06	124,042.27	101,000.00	(23,042.27)	-23%	0.07%	124,042.27	101,000.00	(23,042.27)	Mar-04	Jun-06	Aug-04	Jun-07		2006
116261	BR1 VACUUM BRKR CONV 04-05	39,597.74		(39,597.74)		0.02%	39,597.74	-	(39,597.74)	Sep-04	Nov-05	Sep-04	Oct-06		2006
116298	GH1 PRIMARY SH TUBE REPL 04	(464,465.53)		464,465.53		-0.27%	(464,465.53)	-	464,465.53	Jan-04	Dec-04	Jan-04	Sep-06	Prior year insurance reimbursement	2006
116326	TY3 PA FLOW METERS 04	3,568.08		(3,568.08)		0.00%	3,568.08	-	(3,568.08)	Apr-04	May-04	Jun-04	Jan-07		2006
116389	Science Hill Highway Proj 2004	17,118.28		(17,118.28)		0.01%	17,118.28	-	(17,118.28)	Jan-04	Dec-04	May-04	Aug-08		2006
116399	LEBANON CIRCUIT WORK	8,934.44		(8,934.44)		0.01%	8,934.44	-	(8,934.44)	Jan-04	Dec-04	Jul-04	Jul-07		2006
116440	LON WATERWORKS RD REBUILD	(12,416.41)		12,416.41		-0.01%	(12,416.41)	-	12,416.41	May-04	May-04	Nov-04	Nov-06		2006

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
116442	PIN REBUILD MELDRUM TO HUTCH	8,103.55		(8,103.55)		0.00%	8,103.55	-	(8,103.55)	Jun-04	Jun-04	Oct-04	Nov-06		2006
116459	KY 89 HWY PROJ IRVINE		100,415.30	100,415.30	100%	0.00%	-	100,415.30	100,415.30	Jan-04	Dec-06				2006
116460	TATES CREEK RD HWY PROJ RIC	(8,002.44)		8,002.44		0.00%	(8,002.44)	-	8,002.44	Jan-04	Dec-04	Mar-04	Aug-08		2006
116466	PURCHASE AIR COMPRESOR	12,473.29	11,190.00	(1,283.29)	-11%	0.01%	12,473.29	11,190.00	(1,283.29)	Apr-04	Apr-06	Dec-06	Dec-06		2006
116471	KY 519 HIGHWAY RELOCATION	85,941.38		(85,941.38)		0.05%	85,941.38	-	(85,941.38)	Jun-04	Dec-05	Mar-05	Oct-08		2006
116486	Install Winchester Indust 2004	(2,551.53)		2,551.53		0.00%	(2,551.53)	-	2,551.53	Jan-04	Dec-04	Jun-04	Oct-06		2006
116488	Upgrade Winch Water Works 2004	23,872.53		(23,872.53)		0.01%	23,872.53	-	(23,872.53)	Jan-04	Dec-05	Oct-04	Sep-06		2006
116490	Install Sub Georgetown 2004	20,124.44		(20,124.44)		0.01%	20,124.44	-	(20,124.44)	Jan-04	Dec-05	Jan-04	Jun-07		2006
116491	SCM 2004 Central Sub Misc Dist	(1,221.93)		1,221.93		0.00%	(1,221.93)	-	1,221.93	Jan-04	Dec-04	Feb-04	Jul-06		2006
116493	SCM Cent Purc Tools 2004	1,125.75		(1,125.75)		0.00%	1,125.75	-	(1,125.75)	Feb-04	Oct-04	Dec-04	Jun-06		2006
116552	Misc Energy Marketing KU	5,016.78		(5,016.78)		0.00%	5,016.78	-	(5,016.78)	Jan-04	Dec-04	May-04	Sep-06		2006
116639	GEORGETOWN 12KV CKT WORK	17,293.78		(17,293.78)		0.01%	17,293.78	-	(17,293.78)	Jan-04	Dec-04	Jun-04	Apr-06		2006
116862	SMT KY1577 MONTICELLO ST	(3,571.07)		3,571.07		0.00%	(3,571.07)	-	3,571.07			May-04	Mar-09		2006
116875	Fruit of Loom 2500 kVA	2,526.05		(2,526.05)		0.00%	2,526.05	-	(2,526.05)			May-05	Feb-06		2006
116890	WMB US25W HWY WIDENING PROJECT	1,075.01		(1,075.01)		0.00%	1,075.01	-	(1,075.01)	Jan-05	Jan-05	Apr-05	Dec-07		2006
116900	Bluegrass Station 225 kVA	1,628.59		(1,628.59)		0.00%	1,628.59	-	(1,628.59)			Oct-05	Jan-06		2006
116910	CT6 C INSPECTION KU	(17,650.72)		17,650.72		-0.01%	(17,650.72)	-	17,650.72	Jan-04	Dec-04	Nov-04	Mar-06		2006
116944	Amer Ave-Haefling69kv	(1,663.73)		1,663.73		0.00%	(1,663.73)	-	1,663.73			Jan-04	Sep-06		2006
117150	Trimble County 2 KU	78,098,288.45	61,842,000.00	(16,256,288.45)	-26%	45.55%	78,098,288.45	61,842,000.00	(16,256,288.45)	Jan-04	Dec-10	Mar-04	Dec-09	EPC contract signed in mid-2006. Reforecasted to match EPC cash flow.	2006
117206	UFLS KU CO 2004 2005	6,066.81		(6,066.81)		0.00%	6,066.81	-	(6,066.81)	Jan-05	Dec-05	Mar-04	Jul-06		2006
117212	INST CHAR COAL 34.5 TAP	(6,603.00)		6,603.00		0.00%	(6,603.00)	-	6,603.00			Apr-04	Sep-06		2006
117224	RET 5 MI EAR-BAR 34KV	(9.63)		9.63		0.00%	(9.63)	-	9.63			Apr-04	Sep-06		2006
117243	RELOC GRP-EARN 161 (HWY 431)	33.10		(33.10)		0.00%	33.10	-	(33.10)			Mar-05	Mar-09		2006
117244	RELOC GRP-HILLSIDE 69(HWY 431)	20.69		(20.69)		0.00%	20.69	-	(20.69)			Mar-05	Mar-09		2006
117271	Amer.Ave.-Haefling 69KV	460.29		(460.29)		0.00%	460.29	-	(460.29)			Feb-04	Mar-06		2006
117287	Winc. Water Works 69KV Sub Tap	28,042.52		(28,042.52)		0.02%	28,042.52	-	(28,042.52)			Apr-05	Jan-06		2006
117291	KY RIVER INSTALL MOS	459.06		(459.06)		0.00%	459.06	-	(459.06)			Apr-04	Nov-06		2006
117299	WINCHESTER WATER WORKS	57,095.91		(57,095.91)		0.03%	57,095.91	-	(57,095.91)			Oct-04	Aug-08		2006
117319	SPCC Mods - KU Transmission	101,558.13	1,240,000.00	1,138,441.87	92%	0.06%	101,558.13	1,240,000.00	1,138,441.87	Jan-06	Dec-09	Mar-04	Dec-09	Spill containment work was originally approved in 2005 to be completed at 100 substations over 6 years. The bulk of the work occurred during 2007, 2008 and 2009 and the budget changed each year.	2006
117362	Accrued Labor - KU	(15,730.19)		15,730.19		-0.01%	(15,730.19)	-	15,730.19			Sep-04	Jan-09		2006
117407	PURCHASE WIRE STRING DOLLIES	(3,283.75)		3,283.75		0.00%	(3,283.75)	-	3,283.75			May-04	Nov-06		2006
117411	Bourbon Co Fairgrounds	0.76		(0.76)		0.00%	0.76	-	(0.76)			Jun-04	Jan-06		2006
117421	EKPC E. Bernstadt Sub	7,431.92		(7,431.92)		0.00%	7,431.92	-	(7,431.92)			May-04	Aug-06		2006
117428	MISO Day2 - KU	8,836.24		(8,836.24)		0.01%	8,836.24	-	(8,836.24)			May-04	Sep-06		2006
117579	KU 04 Dist Cap Installations	(9,684.98)		9,684.98		-0.01%	(9,684.98)	-	9,684.98			Sep-04	Aug-06		2006
117669	RELOC U.S. HWY 60 PROJ	(40,014.75)		40,014.75		-0.02%	(40,014.75)	-	40,014.75			Apr-05	Aug-08		2006
117717	KME AMR READING	1,950.00		(1,950.00)		0.00%	1,950.00	-	(1,950.00)	Apr-05	Apr-05	Sep-05	Jan-07		2006
117720	KRB NO USAGE	250.58		(250.58)		0.00%	250.58	-	(250.58)	Jan-05	Oct-05	Jul-05	Apr-06		2006
117732	KRB AVAYA INTERACTIVE	913.97		(913.97)		0.00%	913.97	-	(913.97)	Jan-05	Oct-05	Sep-05	Jan-06		2006
117761	REPLACE LIEBERT -DATA CTR	(4,000.00)		4,000.00		0.00%	(4,000.00)	-	4,000.00	Jul-05	Jul-05	Aug-05	Jun-06		2006
117762	HVAC AUTOMATION - KU	(18,750.00)		18,750.00		-0.01%	(18,750.00)	-	18,750.00	Aug-05	Oct-05	Feb-05	May-06		2006
117763	UPGRADE ELEVATORS - KU	20,305.24		(20,305.24)		0.01%	20,305.24	-	(20,305.24)	Jul-05	Sep-05	Oct-05	Mar-06		2006
117767	BR1 PA FAN IMPLR REPL 05-06	65,612.98	24,000.00	(41,612.98)	-173%	0.04%	65,612.98	24,000.00	(41,612.98)	Mar-05	Aug-06	Dec-05	Mar-07		2006
117768	BR3-1 SB AIR COMP REPL 05	113,165.59		(113,165.59)		0.07%	113,165.59	-	(113,165.59)	Mar-05	Nov-05	Dec-05	Sep-07		2006
117769	BR 3-2 SB AIR COMP REPL 05	76,650.70		(76,650.70)		0.04%	76,650.70	-	(76,650.70)	Mar-05	Nov-05	Dec-05	Mar-07		2006
117772	BR3 LWR SLOPE TUBE REPL 05	620.09		(620.09)		0.00%	620.09	-	(620.09)	Mar-05	Nov-05	May-05	Dec-06		2006
117774	BR3 TURBINE CNTL UPGR 05-06	194,269.89	851,000.00	656,730.11	77%	0.11%	194,269.89	851,000.00	656,730.11	Mar-05	Dec-07	Aug-06	Jul-09	Project delayed to 2006 & 2007	2006
117775	BR1 BFP RECIRC VLV REPL 05	(518.75)		518.75		0.00%	(518.75)	-	518.75	Mar-05	Nov-05	Oct-05	Mar-06		2006
117780	BR 2500 RECORDER REPL 04-06	36,145.46		(36,145.46)		0.02%	36,145.46	-	(36,145.46)	Mar-05	Nov-05	Dec-04	Mar-07		2006
117787	BR MN OFFICE HVAC REPL 05	442,804.85		(442,804.85)		0.26%	442,804.85	-	(442,804.85)	Feb-05	Nov-05	Jul-05	Mar-07	Project installed a year later than budgeted due to re-allocation of funds	2006
117789	BR TOOLS REPLACEMENT 05-09	(148.42)		148.42		0.00%	(148.42)	-	148.42	Mar-05	Nov-05	Apr-05	Feb-07		2006
117790	BR THERMOGRAPHY CAMERA 05	52,520.96		(52,520.96)		0.03%	52,520.96	-	(52,520.96)	Mar-05	Nov-05	Apr-06	Apr-06		2006
117793	BR COMPUTER EQUIPMENT 05	741.73		(741.73)		0.00%	741.73	-	(741.73)	Feb-05	Nov-05	Feb-05	Apr-06		2006
117794	BR SECURITY CAMERAS 05	110.93		(110.93)		0.00%	110.93	-	(110.93)	Mar-05	Nov-05	Mar-05	Jan-06		2006
117795	BR OFFICE WINDOW REPL 05	47.10		(47.10)		0.00%	47.10	-	(47.10)	Mar-05	Nov-05	Nov-05	Mar-06		2006
117798	BR SNOW REMOVAL EQUIP 05	306.39		(306.39)		0.00%	306.39	-	(306.39)	Mar-05	Nov-05	Nov-05	Jan-06		2006
117803	DX JOHNSON VLV REPL 05	469,930.60		(469,930.60)		0.27%	469,930.60	-	(469,930.60)	Jan-05	Jun-05	Sep-05	Mar-07	Project was delayed in 2005 due to work required to repair valve	2006
117807	CT7 C INSPECTION 05	(213.01)		213.01		0.00%	(213.01)	-	213.01	Oct-05	Nov-05	Feb-05	Feb-06		2006
117811	CT GT DEMIN POLISHER 05	(1,564.68)		1,564.68		0.00%	(1,564.68)	-	1,564.68	May-05	Jul-05	Aug-05	Mar-06		2006
117816	TY3 2.3 KV BUS RBLD 05-06	60,555.51	200,000.00	139,444.49	70%	0.04%	60,555.51	200,000.00	139,444.49	Jan-05	Apr-06	Dec-05	Dec-06		2006
117829	TY TURBINE RM ROOF 05	61,718.59		(61,718.59)		0.04%	61,718.59	-	(61,718.59)	Jan-05	Dec-05	Jun-06	Aug-06		2006
117830	TY BOILER ROOM ROOF 05	20,960.50		(20,960.50)		0.01%	20,960.50	-	(20,960.50)	Jan-05	Dec-05	May-06	Feb-07		2006
117833	TY CY B BELT SOFT START 05	(1.27)		1.27		0.00%	(1.27)	-	1.27	Jan-05	Dec-05	Aug-05	Apr-06		2006
117860	KU SMALLWORLD 4 UPGRADE	105,638.38	125,000.13	19,361.75	15%	0.06%	105,638.38	125,000.13	19,361.75	Jan-05	Mar-06	May-05	Jul-06		2006
117861	KU STORMS UPGRADE V3.5	191.99		(191.99)		0.00%	191.99	-	(191.99)	Jan-05	Dec-05	Aug-05	Jan-06		2006
117862	KU PC AND PRINTER INFRASTRUCT	35,988.26		(35,988.26)		0.02%	35,988.26	-	(35,988.26)	Jan-05	Dec-05	Jan-05	Mar-06		2006
117863	KU RADIO UPGRADE		175,000.41	175,000.41	100%	0.00%	-	175,000.41	175,000.41	Jan-05	Nov-06				2006
117864	KU BALANCED SCORECARD AUTO		24,999.58	24,999.58	100%	0.00%	-	24,999.58	24,999.58	Jan-05	Mar-06				2006
117866	KU DO REPORT ENHANCEMENTS	3,077.75		(3,077.75)		0.00%	3,077.75	-	(3,077.75)	Jan-05	Dec-05	Aug-05	Jan-06		2006
117867	KU FIELD DATA COLLECTION	1,033.14		(1,033.14)		0.00%	1,033.14	-	(1,033.14)	Jan-05	Dec-05	Sep-05	Aug-06		2006
117872	SALVISA EXIT CKT	37,462.38		(37,462.38)		0.02%	37,462.38	-	(37,462.38)	Jun-05	Jun-05	Aug-06	Oct-07		2006
117878	Rp Crab Orchard Transf	183,278.67		(183,278.67)		0.11%	183,278.67	-	(183,278.67)	Jan-05	Dec-05	Aug-05	Sep-07		2006

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117879	Inst Etown Area Substation	731,738.51	425,044.52	(306,693.99)	-72%	0.43%	731,738.51	425,044.52	(306,693.99)	Mar-05	Dec-06	Dec-05	Dec-07	Project variance due to enhanced scope of project resulting in new growth in the Elizabethtown area mainly due to the new Towne Mall.	2006
117894	Inst Richmond Area Sub	516,527.38	254,918.36	(261,609.02)	-103%	0.30%	516,527.38	254,918.36	(261,609.02)	Oct-05	Dec-06	Aug-05	Aug-07		2006
117895	Rp Salvisa Transf	137,705.08		(137,705.08)		0.08%	137,705.08	-	(137,705.08)	Jan-05	Dec-05	Jul-05	Dec-06		2006
117896	Inst Simpsonville Area Sub	66,105.60		(66,105.60)		0.04%	66,105.60	-	(66,105.60)	Aug-05	Aug-05	Mar-05	Aug-06		2006
117898	Rp Taylorsville Sub	302,862.39		(302,862.39)		0.18%	302,862.39	-	(302,862.39)	Jan-05	Dec-07	Sep-06	Feb-08	Project variance due to project deferred from 2005 to 2006. Budget approved in reforecast process.	2006
117901	SCM 2005 Cent Rp Bushings	3,287.10		(3,287.10)		0.00%	3,287.10	-	(3,287.10)	Jan-05	Dec-05	Jun-05	Jan-06		2006
117902	SCM 2005 Cent Sub Misc	16,990.02		(16,990.02)		0.01%	16,990.02	-	(16,990.02)	Jan-05	Dec-05	Feb-05	Aug-07		2006
117942	FINCHVILLE 2504 PHASE ADDITION	62,565.02		(62,565.02)		0.04%	62,565.02	-	(62,565.02)	Jan-05	Dec-05	Jan-05	Apr-07		2006
117974	Rp KU Sub Transformers 2005	(1,348.06)		1,348.06		0.00%	(1,348.06)	-	1,348.06	Jul-05	Dec-05	Jan-05	Feb-06		2006
117975	Retire Crossroads Sub	6,529.42		(6,529.42)		0.00%	6,529.42	-	(6,529.42)			Nov-05	Jan-06		2006
117979	SCM Earl NESC Viola 2005	2,514.58		(2,514.58)		0.00%	2,514.58	-	(2,514.58)	Jan-05	Dec-05	Nov-05	Dec-09		2006
117980	SCM Earl Subs Batt 2005	2,669.79		(2,669.79)		0.00%	2,669.79	-	(2,669.79)	Jan-05	Dec-05	Nov-05	Feb-06		2006
117982	SCM Earl Sub Repairs 2005	3,852.94		(3,852.94)		0.00%	3,852.94	-	(3,852.94)	Jan-05	Dec-05	Apr-05	Mar-06		2006
117984	Rp Revelo Transformer	144,611.61		(144,611.61)		0.08%	144,611.61	-	(144,611.61)	Jan-05	Dec-05	Jul-05	Apr-06		2006
117986	SCM 2005 Pine Misc Repairs	12,450.30		(12,450.30)		0.01%	12,450.30	-	(12,450.30)	Jan-05	Dec-05	Mar-05	Mar-06		2006
117987	SCM 2005 Pine Purc Tools	13,381.52		(13,381.52)		0.01%	13,381.52	-	(13,381.52)	Feb-05	Nov-05	Jan-06	Jan-06		2006
117988	Science Hill Hwy 27 Relo	254,747.85		(254,747.85)		0.15%	254,747.85	-	(254,747.85)			Oct-04	Jun-09		2006
118027	LEX OPS:ALEXANDER CKT 500	145,046.62		(145,046.62)		0.08%	145,046.62	-	(145,046.62)	Jan-05	Dec-05	May-05	Jul-06		2006
118030	LEX OPS:VERSAILLES W CKT 512	40,269.58		(40,269.58)		0.02%	40,269.58	-	(40,269.58)	Jan-05	Dec-05	Jan-06	Jun-06		2006
118031	LEX OPS:WILSON DOWNING SUB #1	1,693.19		(1,693.19)		0.00%	1,693.19	-	(1,693.19)	Jan-05	Dec-05	Nov-05	Dec-06		2006
118046	KU-SL Laboratory Balances 05	382.27		(382.27)		0.00%	382.27	-	(382.27)	May-05	Jun-05	Apr-05	Jan-06		2006
118047	KU-SL Office Furniture 06		3,999.94	3,999.94	100%	0.00%	-	3,999.94	3,999.94	Sep-05	Dec-06				2006
118048	KU-SL Coal Air Dry Oven		2,999.68	2,999.68	100%	0.00%	-	2,999.68	2,999.68	Mar-05	Dec-06				2006
118050	KU-SL Shelter Upgr 05	3,107.31		(3,107.31)		0.00%	3,107.31	-	(3,107.31)	Feb-05	Aug-05	May-05	Feb-06		2006
118074	PIN/LON Bldg and Gnd Blanket		7,770.34	7,770.34	100%	0.00%	-	7,770.34	7,770.34	Jan-05	Sep-08	Dec-07	Dec-07		2006
118078	HLN Three Point Rebuild	14,314.03		(14,314.03)		0.01%	14,314.03	-	(14,314.03)	Jan-05	Dec-05	Mar-05	Nov-06		2006
118093	GH3 E HEATER TRAY REPL 05	(5,087.50)		5,087.50		0.00%	(5,087.50)	-	5,087.50	Jan-05	Dec-05	Oct-05	May-06		2006
118094	GH1 CT CELL REBUILD 05	27,668.78		(27,668.78)		0.02%	27,668.78	-	(27,668.78)	Jan-05	Dec-05	Nov-05	Jan-06		2006
118106	GH3 BATTERY REPL 05	(2,510.44)		2,510.44		0.00%	(2,510.44)	-	2,510.44	Jan-05	Dec-05	Oct-05	Apr-06		2006
118108	GH CONVEYOR BELT REPL 05	18,500.00		(18,500.00)		0.01%	18,500.00	-	(18,500.00)	Jan-05	Dec-05	Jan-05	Apr-06		2006
118112	GH3 O2 MEASUREMENT UPGRADE 05	17.04		(17.04)		0.00%	17.04	-	(17.04)	Jan-05	Dec-05	May-06	Jun-07		2006
118114	GH CY LOCKER RM/KITCH UPGRD 05	105.08		(105.08)		0.00%	105.08	-	(105.08)	Jan-05	Dec-05	Jul-05	Jan-06		2006
118150	SMT PURCHASE REEL TRAILER	13,821.34		(13,821.34)		0.01%	13,821.34	-	(13,821.34)	Mar-05	Mar-05	Jan-06	Jan-06		2006
118156	SNOW CREEK 3 PHASE EXTENSION		64,676.58	64,676.58	100%	0.00%	-	64,676.58	64,676.58	Jan-05	Dec-06				2006
118165	SMT US27 SECTION 1	1,380.07		(1,380.07)		0.00%	1,380.07	-	(1,380.07)	Jan-05	Jan-05	Nov-04	Aug-08		2006
118184	KGN-IT Capital	27,476.65	(893,000.00)	(920,476.65)	103%	0.02%	27,476.65	(893,000.00)	(920,476.65)	Jan-05	Dec-07	Dec-06	Apr-07	Project used to capture a general budget reduction during planning process. Various projects were reduced in 2006 to offset this budget.	2006
118193	RICHMOND UPGRADE	180,587.69	91,980.18	(88,607.51)	-96%	0.11%	180,587.69	91,980.18	(88,607.51)	May-05	Dec-06	Jan-06	Apr-07		2006
118204	London Captal Buildings	2,144.42	5,035.50	2,891.08	57%	0.00%	2,144.42	5,035.50	2,891.08	May-05	Jan-08	Dec-06	Aug-08		2006
118213	Va City-AEP Clinch River	393,423.63	2,291,000.00	1,897,576.37	83%	0.23%	393,423.63	2,291,000.00	1,897,576.37	Nov-05	Aug-08	Jun-05	Dec-09	Site conditions revealed that the preliminary scope and design had to change. Completed engineering changed the height and number of structures to be installed.	2006
118214	Va City 138/69 120 MVA Xfrmr	252,076.94	604,000.01	351,923.07	58%	0.15%	252,076.94	604,000.01	351,923.07	Dec-05	Aug-08	Jul-05	Aug-09	Right-of-way and other issues delayed the project start in 2005. The bulk of the construction occurred during 2007.	2006
118215	Paris 138-69, 150 MVA	879,480.28	493,000.01	(386,480.27)	-78%	0.51%	879,480.28	493,000.01	(386,480.27)	Nov-05	Jun-06	Jul-05	Nov-07	Project began later in 2005 than planned and carried into 2006.	2006
118216	Trimble 2 Trans. Projects - KU	2,920,228.86	4,225,999.99	1,305,771.13	31%	1.70%	2,920,228.86	4,225,999.99	1,305,771.13	Jan-05	Dec-11	Jan-05	Dec-09	Legal, right-of-way, engineering, survey, and material costs were lower than budgeted as more work occurred on the LG&E lines than KU lines. Also, actuals were recorded in a different split between LG&E and KU than budgeted.	2006
118240	KU SUB SPILL PREVENTION	496,727.08	1,804,092.19	1,307,365.11	72%	0.29%	496,727.08	1,804,092.19	1,307,365.11	Apr-05	Dec-09	Feb-05	Dec-09	Project variance due to delays in completion of SPCC (substation) oil containment projects. This project was a result of the EPA's amendment to the Oil Pollution Prevention Act. The EPA extended the deadline several times through this process.	2006
118253	KRB PC Purchases	(142.55)		142.55		0.00%	(142.55)	-	142.55	Jan-05	Nov-05	Jan-05	Feb-06		2006
118405	Adams - Delaplain Tap 69kv	39,675.54		(39,675.54)		0.02%	39,675.54	-	(39,675.54)			Nov-04	Feb-06		2006
119122	HARDWARE EN MARKET KU	(706.71)		706.71		0.00%	(706.71)	-	706.71	Jan-05	Dec-05	Mar-05	Mar-06		2006
119123	ITSD EN MARKET HW/SW KU	(1,034.83)		1,034.83		0.00%	(1,034.83)	-	1,034.83	Jan-05	Dec-05	Feb-05	Mar-06		2006
119124	GEN PC & DEV TOOLS KU	63.40		(63.40)		0.00%	63.40	-	(63.40)	Jan-05	Dec-05	Feb-05	Jan-06		2006
119125	ITSD POWER GEN HW/SW KU	(385.13)		385.13		0.00%	(385.13)	-	385.13	Jan-05	Dec-05	Mar-05	Mar-06		2006
119126	ITSD DIST OPER TOOLS KU	25.06		(25.06)		0.00%	25.06	-	(25.06)	Jan-05	Dec-05	Feb-05	Jan-06		2006
119127	ITSD RETAIL DEV TOOLS KU	(770.01)		770.01		0.00%	(770.01)	-	770.01	Jan-05	Dec-05	Feb-05	Jun-06		2006
119128	ITSD CIS DEV TOOLS KU	164.07		(164.07)		0.00%	164.07	-	(164.07)	Jan-05	Dec-05	Apr-05	Jan-06		2006
119131	ITSD FINANCE HW/SW KU	(1,733.69)		1,733.69		0.00%	(1,733.69)	-	1,733.69	Jan-05	Dec-05	Mar-05	Jun-06		2006
119132	TIER C ROTATION - KU	100.82		(100.82)		0.00%	100.82	-	(100.82)	Jan-05	Dec-05	Feb-05	Feb-06		2006
119135	STK TAPE EXPANSION KU	1,081.50		(1,081.50)		0.00%	1,081.50	-	(1,081.50)	Jan-05	Dec-05	Dec-05	Jan-06		2006
119143	MIDDLESBORO REPEATER KU	209,841.81	175,000.00	(34,841.81)	-20%	0.12%	209,841.81	175,000.00	(34,841.81)	Jan-05	Dec-06	Jul-05	Dec-06		2006
119144	MOBILE RADIO KU	7.43		(7.43)		0.00%	7.43	-	(7.43)	Jan-05	Dec-05	Jun-05	Mar-06		2006
119148	OUTSIDE CABLE PLANT KU	805.18		(805.18)		0.00%	805.18	-	(805.18)	Jan-05	Dec-05	Apr-05	Jan-06		2006
119155	INTERNET/E-COMMER ENH KU	291.01		(291.01)		0.00%	291.01	-	(291.01)	Jan-05	Dec-05	Apr-05	Mar-06		2006
119163	SERVER ENHC - INTEL KU	(228.80)		228.80		0.00%	(228.80)	-	228.80	Jan-05	Dec-05	Jan-05	Mar-06		2006
119164	SERVER ENHC - UNIX KU	355.48		(355.48)		0.00%	355.48	-	(355.48)	Jan-05	Dec-05	Feb-05	Jan-06		2006
119165	SOFTWARE LICENSES KU	756.00		(756.00)		0.00%	756.00	-	(756.00)	Jan-05	Dec-05	Feb-05	Jan-06		2006
119166	EMAIL INFRASTRUCTURE KU	361.14		(361.14)		0.00%	361.14	-	(361.14)	Jan-05	Dec-05	Oct-05	May-06		2006

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
119171	CORE NETWORK INFRASTR KU	441.10		(441.10)		0.00%	441.10	-	(441.10)	Jan-05	Dec-05	Mar-05	Jan-06		2006
119175	VPN BUILDOUT KU	50.89		(50.89)		0.00%	50.89	-	(50.89)	Jan-05	Dec-05	Apr-05	Jan-06		2006
119180	IT RESEARCH TECH INV KU	3,571.05		(3,571.05)		0.00%	3,571.05	-	(3,571.05)	Jan-05	Dec-05	Apr-05	Apr-06		2006
119182	MS .NET IMPLEMENT KU	27,245.71	19,830.00	(7,415.71)	-37%	0.02%	27,245.71	19,830.00	(7,415.71)	Jan-05	Dec-06	Aug-05	Dec-06		2006
119184	MS BIZTALK IMPLEMENT KU	147,098.37		(147,098.37)		0.09%	147,098.37	-	(147,098.37)	Jan-05	Dec-05	Dec-05	Nov-06		2006
119185	SECURITY MON/AUD/MGT KU	64.59		(64.59)		0.00%	64.59	-	(64.59)	Jan-05	Dec-05	Aug-05	May-06		2006
119192	MULTIMEDIA SW TOOLS KU	(1,224.97)		1,224.97		0.00%	(1,224.97)	-	1,224.97	Jan-05	Dec-05	Sep-05	May-06		2006
119270	UK Med Center Bus Increase	(200.17)		200.17		0.00%	(200.17)	-	200.17			Nov-04	Jan-06		2006
119272	GH BARGE UNLOADER CTRLS 04	479.46		(479.46)		0.00%	479.46	-	(479.46)			Dec-04	Jan-06		2006
119289	PLANT SAFETY TAGGING	8,700.00		(8,700.00)		0.01%	8,700.00	-	(8,700.00)			Sep-04	Jun-06		2006
119488	Madisonville N 12kv Conversion	(21,576.62)		21,576.62		-0.01%	(21,576.62)	-	21,576.62			Nov-04	Mar-07		2006
119516	CT6 QUENCH BLDG EXT 04	20,848.62		(20,848.62)		0.01%	20,848.62	-	(20,848.62)			Dec-04	Apr-06		2006
119517	CT7 QUENCH BLDG EXT 04	2,042.62		(2,042.62)		0.00%	2,042.62	-	(2,042.62)			Dec-04	Apr-06		2006
119518	Shelbyville Northwest Bypass	1,490.57		(1,490.57)		0.00%	1,490.57	-	(1,490.57)			Sep-05	Nov-09		2006
119549	Fuels Supply Mgmt KU	743,280.69	1,295,000.00	551,719.31	43%	0.43%	743,280.69	1,295,000.00	551,719.31	Jan-05	Dec-09	Feb-06	Apr-09	Project was budgeted for a tool that was broader in function and scope than the FuelWorx tool that was utilized.	2006
119552	New Phone System KU	(0.01)		0.01		0.00%	(0.01)	-	0.01	Jan-05	Dec-05	Sep-05	Feb-06		2006
119654	Frequency Transducers Addition	11.55		(11.55)		0.00%	11.55	-	(11.55)			Dec-04	Jan-06		2006
119657	EMS Consolidation - KU	128,769.27	390,000.00	261,230.73	67%	0.08%	128,769.27	390,000.00	261,230.73	Jun-06	Jun-06	Dec-04	May-06		2006
119663	Construct New Bedford Sub	8,617.00		(8,617.00)		0.01%	8,617.00	-	(8,617.00)			Dec-04	Jul-06		2006
119764	KU Auto Reg Filing		200,000.00	200,000.00	100%	0.00%	-	200,000.00	200,000.00	Feb-05	Dec-06				2006
119776	KU Oracle 11i Purge Archive	33,049.89		(33,049.89)		0.02%	33,049.89	-	(33,049.89)	Jun-05	Jul-05	Dec-05	Sep-06		2006
119784	Greensburg Bypass	12,674.60		(12,674.60)		0.01%	12,674.60	-	(12,674.60)			Aug-05	Nov-08		2006
119786	KU Storms 11/24/04	(7,002.26)		7,002.26		0.00%	(7,002.26)	-	7,002.26			Nov-04	Sep-06		2006
119818	BR SEP OIL SEPARATORS 05	1,087,168.81		(1,087,168.81)		0.63%	1,087,168.81	-	(1,087,168.81)			Dec-05	Apr-07	Emergent work due to government decrees	2006
119844	GH1 CONTROLS MODERNIZATION	1,227,647.75	1,972,999.48	745,351.73	38%	0.72%	1,227,647.75	1,972,999.48	745,351.73	Jan-06	Dec-08	Jan-05	Jun-08	The four controls projects were lumped together from an overall financial standpoint (Ghent units 1 thru 4). See offsets on projects 119846 and 119848	2006
119846	GH2 CONTROLS MODERNIZATION	697,024.81	172,000.16	(525,024.65)	-305%	0.41%	697,024.81	172,000.16	(525,024.65)	May-06	Dec-09	Jan-05	Nov-09	The four controls projects were lumped together from an overall financial standpoint (Ghent units 1 thru 4). See offset on project 119844	2006
119847	GH3 CONTROLS MODERNIZATION	1,785,374.44	1,829,998.01	44,623.57	2%	1.04%	1,785,374.44	1,829,998.01	44,623.57	Jan-06	Dec-07	Jan-05	Feb-08		2006
119848	GH4 CONTROLS MODERNIZATION	446,848.09	99,998.30	(346,849.79)	-347%	0.26%	446,848.09	99,998.30	(346,849.79)	Feb-06	Dec-08	Feb-05	Dec-08	The four controls projects were lumped together from an overall financial standpoint (Ghent units 1 thru 4). See offset on project 119844	2006
119851	KGN-Barcoding 2005	(11.97)		11.97		0.00%	(11.97)	-	11.97			Dec-04	Jan-06		2006
119874	Credit Mgmt 2005 KU	209.53		(209.53)		0.00%	209.53	-	(209.53)			Apr-05	Mar-06		2006
119885	Loudon Ave road project.	18,245.34		(18,245.34)		0.01%	18,245.34	-	(18,245.34)			Jan-06	Aug-08		2006
119894	Corp - Misc Capital - KU	(40,208.98)		40,208.98		-0.02%	(40,208.98)	-	40,208.98			Dec-04	Mar-07		2006
119901	SIMPSONVILLE NEW TRANSFORMER	39,171.89		(39,171.89)		0.02%	39,171.89	-	(39,171.89)			Jan-06	Jul-06		2006
119903	Clear A&G 12/04	53,907.01		(53,907.01)		0.03%	53,907.01	-	(53,907.01)			Dec-04	Dec-09		2006
119926	KU Dist. 34.5KV Storm	115.85		(115.85)		0.00%	115.85	-	(115.85)			Feb-05	Jul-08		2006
119937	KU 2005 Dist Capacitors	63,983.06		(63,983.06)		0.04%	63,983.06	-	(63,983.06)			May-05	Sep-06		2006
119952	Adams to Penn 69 P2	12,985.03		(12,985.03)		0.01%	12,985.03	-	(12,985.03)			Apr-05	Feb-06		2006
119953	2005 computer purchases - KU	3,124.88		(3,124.88)		0.00%	3,124.88	-	(3,124.88)			Mar-05	Jan-06		2006
119954	2005 computer purchases LGE	3.17		(3.17)		0.00%	3.17	-	(3.17)			Oct-05	Aug-06		2006
119963	Danville Emergency	(39,903.83)		39,903.83		-0.02%	(39,903.83)	-	39,903.83			Jan-05	Jul-09		2006
119995	Misc Behind the Meter	47,195.30		(47,195.30)		0.03%	47,195.30	-	(47,195.30)			Jul-05	Sep-06		2006
120017	LAWRENCEBURG P-2 REBUILD	304,725.38		(304,725.38)		0.18%	304,725.38	-	(304,725.38)			Mar-06	Oct-06	Pole replacement funded by K9	2006
120024	Fawkes Breaker Replacement	675.16		(675.16)		0.00%	675.16	-	(675.16)			Mar-05	Jun-07		2006
120032	Green River DFR	3,646.92		(3,646.92)		0.00%	3,646.92	-	(3,646.92)			May-05	Feb-06		2006
120036	Salem 082 Upgrade 2005	291,542.94		(291,542.94)		0.17%	291,542.94	-	(291,542.94)			Feb-05	Oct-06		2006
120057	ASR - Retail 2005 KU	1,707.50		(1,707.50)		0.00%	1,707.50	-	(1,707.50)			Aug-05	Jan-06		2006
120059	SR - Databases 2005 KU	443.20		(443.20)		0.00%	443.20	-	(443.20)			May-05	Jan-06		2006
120065	GR Fuel Oil Tank	6,901.76		(6,901.76)		0.00%	6,901.76	-	(6,901.76)			Apr-05	Mar-06		2006
120073	EKPC tap to Paris substation.	(914.60)		914.60		0.00%	(914.60)	-	914.60			Dec-05	Jan-06		2006
120098	Server Retirements - 2005 KU	(1,124.45)		1,124.45		0.00%	(1,124.45)	-	1,124.45			Dec-05	Jul-06		2006
120100	Replace NAS 138kV Metering CT	5,158.55		(5,158.55)		0.00%	5,158.55	-	(5,158.55)			Jun-05	Oct-06		2006
120115	Land Mobile Radio NW Upgr KU	192,255.04	197,119.19	4,864.15	2%	0.11%	192,255.04	197,119.19	4,864.15	Jan-06	Dec-06	Jul-05	Jun-07		2006
120130	P2 RIV. QUEEN-GRAHAM 69KV	90,396.49		(90,396.49)		0.05%	90,396.49	-	(90,396.49)			May-06	Aug-06		2006
120131	P2 RIV. QUEEN-GREENVILLE 69KV	61,794.62		(61,794.62)		0.04%	61,794.62	-	(61,794.62)			Jun-06	Oct-06		2006
120169	Arnold - Dorchester 161kv	683,671.02		(683,671.02)		0.40%	683,671.02	-	(683,671.02)			Jun-05	Mar-07	Relocation need identified during 2005. Construction began in late 2005 and continued into 2006.	2006
120179	Tyrone Breaker Replacement	23.11		(23.11)		0.00%	23.11	-	(23.11)			Jul-05	Jun-07		2006
120192	FAWKES TO RICHMOND SOUTH	40.75		(40.75)		0.00%	40.75	-	(40.75)			Jun-05	Oct-06		2006
120216	Liberty Rd Breaker Replacement	705.93		(705.93)		0.00%	705.93	-	(705.93)			Aug-05	Jun-07		2006
120217	Green River Bkr Replacement	763.72		(763.72)		0.00%	763.72	-	(763.72)			Aug-05	Jun-07		2006
120255	Fac Maint Tools KU		9,999.00	9,999.00	100%	0.00%	-	9,999.00	9,999.00	Jun-06	Oct-06				2006
120256	HVAC Automation KU	15,092.11	169,999.16	154,907.05	91%	0.01%	15,092.11	169,999.16	154,907.05	Sep-06	Oct-06	Dec-06	Jun-07		2006
120262	BR3 EXCITER RTR RWND 05	49,830.67		(49,830.67)		0.03%	49,830.67	-	(49,830.67)			Aug-05	Mar-06		2006
120267	Pitsbrg Lanc 69 EBernstadt Sub	(107,651.49)		107,651.49		-0.06%	(107,651.49)	-	107,651.49			Jul-05	Aug-07		2006
120287	FAWKES - OKONITE DIST PARAMETE	114,815.81		(114,815.81)		0.07%	114,815.81	-	(114,815.81)			Sep-06	Dec-06		2006
120288	ETOWN - ETOWN #3 NEW 12KV XFMR	1,744.99		(1,744.99)		0.00%	1,744.99	-	(1,744.99)			Oct-06	Apr-07		2006
120332	BR2 GENERATOR RET RING 05	(12,728.26)		12,728.26		-0.01%	(12,728.26)	-	12,728.26			Sep-05	Jan-06		2006
120334	LOU MAN Upgrade KU	(572.18)		572.18		0.00%	(572.18)	-	572.18			Aug-05	Jan-06		2006
120336	TY COAL HOPPER GRID 05	(13.50)		13.50		0.00%	(13.50)	-	13.50			Dec-05	Mar-06		2006
120338	Enterprise Wireless KU	230.68		(230.68)		0.00%	230.68	-	(230.68)			Jul-05	Jan-06		2006

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120353	KU MOBILE SMALLWORLD VIEW	(1,862.53)		1,862.53		0.00%	(1,862.53)	-	1,862.53			Jun-05	Mar-06		2006
120393	BR 1-2 CONV RM DUST CNTRL 06	150,222.79	59,000.00	(91,222.79)	-155%	0.09%	150,222.79	59,000.00	(91,222.79)	Oct-06	Oct-06	Aug-06	Dec-06		2006
120394	BR3 SH15 HDR REPL 06-07	271,842.31	200,000.00	(71,842.31)	-36%	0.16%	271,842.31	200,000.00	(71,842.31)	Jul-06	Dec-07	May-06	Jul-07		2006
120395	BR3 SH14 TEE/HDR REPL 06-07	353,525.15	150,000.02	(203,525.13)	-136%	0.21%	353,525.15	150,000.02	(203,525.13)	Jul-06	Dec-07	May-06	Jul-07		2006
120396	BR3 RADIANT RH PNL REPL 06	331,212.71	700,000.00	368,787.29	53%	0.19%	331,212.71	700,000.00	368,787.29	May-06	Jun-06	Apr-06	Dec-06	Final cost reflected reduced scope of work from original estimate.	2006
120397	BR3 UP DA SPACE LAG REPL 06	202,795.95	140,000.00	(62,795.95)	-45%	0.12%	202,795.95	140,000.00	(62,795.95)	Jun-06	Jun-06	Mar-06	Jul-06		2006
120398	BR1 CONTROLS UPGR 06-07	254,064.29	588,000.00	333,935.71	57%	0.15%	254,064.29	588,000.00	333,935.71	Jul-06	Dec-07	Dec-06	Feb-08	Changes to outage date and timing of project approval only allowed for $254K to be spent in 2006.	2006
120400	BR1 HA DUCT EXP JNT REPL 06	81,727.37	91,000.00	9,272.63	10%	0.05%	81,727.37	91,000.00	9,272.63	Sep-06	Oct-06	Oct-06	Dec-06		2006
120401	BR 2-3 CO MONITOR UPGR 06-07	38,247.47	75,000.00	36,752.53	49%	0.02%	38,247.47	75,000.00	36,752.53	May-06	Dec-07	Sep-06	May-07		2006
120402	BR 1-2 TURB VIB MON UPGR 06	190,723.21	150,000.00	(40,723.21)	-27%	0.11%	190,723.21	150,000.00	(40,723.21)	Aug-06	Oct-06	Sep-06	Jan-08		2006
120403	BR1 INT RH BANK RPL 12		190,000.00	190,000.00	100%	0.00%	-	190,000.00	190,000.00	Jun-06	Dec-07				2006
120405	BR2 ELECTROMATIC REL RPL 06	54,285.41	85,000.00	30,714.59	36%	0.03%	54,285.41	85,000.00	30,714.59	Nov-06	Nov-06	Sep-06	Dec-06		2006
120406	BR1 ELECTROMATIC REL RPL 06	58,570.25	75,000.00	16,429.75	22%	0.03%	58,570.25	75,000.00	16,429.75	Oct-06	Oct-06	Jul-06	Nov-06		2006
120407	BR3 AH SOOTBLWR REPL 0		70,000.00	70,000.00	100%	0.00%	-	70,000.00	70,000.00	Jun-06	Jun-06				2006
120408	BR CONVEYOR BELT REPL 06	56,488.53	36,000.00	(20,488.53)	-57%	0.03%	56,488.53	36,000.00	(20,488.53)	Jan-06	Dec-06	Aug-06	Aug-07		2006
120409	BR MOTOR RBLD/REPLACE 06	2,547.40	150,000.00	147,452.60	98%	0.00%	2,547.40	150,000.00	147,452.60	Mar-06	Sep-06	Feb-06	Dec-06		2006
120410	BR2 DEMIN BLDG ROOF REPL 06	31,757.58	42,400.00	10,642.42	25%	0.02%	31,757.58	42,400.00	10,642.42	Jul-06	Jul-06	May-06	May-06		2006
120411	BR1 FD FAN RM ROOF RPL 06	70,485.46	67,200.00	(3,285.46)	-5%	0.04%	70,485.46	67,200.00	(3,285.46)	Jul-06	Jul-06	Jun-06	Jun-06		2006
120412	BR3 CONTROL RM ROOF RPL 06	35,392.70	38,399.99	3,007.29	8%	0.02%	35,392.70	38,399.99	3,007.29	Jul-06	Jul-06	Jun-06	Aug-06		2006
120413	BR COMPUTER EQUIP 06	1,855.30	30,000.00	28,144.70	94%	0.00%	1,855.30	30,000.00	28,144.70	Feb-06	Nov-06	Apr-06	Dec-07		2006
120415	BR 1-2 MV REMOTE RACK DEV 06	21,010.50	24,000.00	2,989.50	12%	0.01%	21,010.50	24,000.00	2,989.50	Mar-06	Mar-06	Sep-06	Oct-06		2006
120416	BR1 BSO REPL 06	159,377.03	315,000.00	155,622.97	49%	0.09%	159,377.03	315,000.00	155,622.97	Oct-06	Oct-06	Sep-06	Jul-07		2006
120417	DX1 RUN AND WICK GATE RPL 06		773,000.00	773,000.00	100%	0.00%	-	773,000.00	773,000.00	Aug-06	Aug-06			Project delayed due to inspection of DX 3 indicating damage and moving it up in order.	2006
120418	DX2 JOHNSON VLV REFURB 11		860,000.00	860,000.00	100%	0.00%	-	860,000.00	860,000.00	Jul-06	Dec-10			Project delayed to coincide with unit overhaul	2006
120419	CT AIR INTAKE FILTERS 06		119,000.00	119,000.00	100%	0.00%	-	119,000.00	119,000.00	Nov-06	Nov-06				2006
120420	CT WHSE/TOOL STORAGE 06		120,000.00	120,000.00	100%	0.00%	-	120,000.00	120,000.00	May-06	May-06				2006
120421	CT MISC MOTOR REBUILD 06		20,000.00	20,000.00	100%	0.00%	-	20,000.00	20,000.00	Mar-06	Oct-06				2006
120422	TY3 COAL PIPE REPL 06	254,779.86	230,000.00	(24,779.86)	-11%	0.15%	254,779.86	230,000.00	(24,779.86)	Feb-06	Mar-06	Apr-06	Dec-06		2006
120423	TY3 5-2 PULV EL CONV 05		200,000.00	200,000.00	100%	0.00%	-	200,000.00	200,000.00	Apr-06	Apr-06	Oct-05	Dec-05		2006
120424	TY3 GEN LEAD REPL 06-07	320,486.59	1,090,000.00	769,513.41	71%	0.19%	320,486.59	1,090,000.00	769,513.41	Apr-06	Apr-07	Oct-06	Jun-07	Project installation delayed to 2007 but material purchased in 2006.	2006
120425	TY SAFETY EQUIP REPL 06	20,160.60	19,000.00	(1,160.60)	-6%	0.01%	20,160.60	19,000.00	(1,160.60)	Jun-06	Jun-06	Mar-06	Mar-06		2006
120426	TY3 CW VALVE REPL 06		68,000.00	68,000.00	100%	0.00%	-	68,000.00	68,000.00	Mar-06	Apr-06				2006
120427	TY MISC MOTOR RBLDS 06	28,392.83	70,000.00	41,607.17	59%	0.02%	28,392.83	70,000.00	41,607.17	Mar-06	Sep-06	Jun-06	Feb-07		2006
120428	TY LIGHTING REPL 06	11,719.65	9,000.00	(2,719.65)	-30%	0.01%	11,719.65	9,000.00	(2,719.65)	Jul-06	Jul-06	Aug-06	Dec-06		2006
120429	TY OFFICE COPY MACHINE 06		20,000.00	20,000.00	100%	0.00%	-	20,000.00	20,000.00	Feb-06	Feb-06				2006
120430	TY RADIO REPLACEMENT 06	5,356.06	5,000.00	(356.06)	-7%	0.00%	5,356.06	5,000.00	(356.06)	Mar-06	Mar-06	Apr-06	Apr-06		2006
120460	Breaker Refurbishments	40,561.24	95,002.30	54,441.06	57%	0.02%	40,561.24	95,002.30	54,441.06	Apr-06	May-06	Sep-06	Dec-06		2006
120461	Boiler 5 Sootblowers	94,378.27	160,005.63	65,627.36	41%	0.06%	94,378.27	160,005.63	65,627.36	Sep-06	Oct-06	Aug-06	Nov-06		2006
120462	U3 SSE	196,787.96	372,863.04	176,075.08	47%	0.11%	196,787.96	372,863.04	176,075.08	Apr-06	Oct-06	Mar-06	Oct-06		2006
120463	Precip #4 Controls Upgr	124,698.63	100,003.52	(24,695.11)	-25%	0.07%	124,698.63	100,003.52	(24,695.11)	Apr-06	May-06	Mar-06	Feb-07		2006
120464	Tripper Controls Upgr	52,070.10	50,001.76	(2,068.34)	-4%	0.03%	52,070.10	50,001.76	(2,068.34)	Jun-06	Jun-06	Sep-06	Apr-07		2006
120465	U3 Condenser Valves	94,535.37	161,084.93	66,549.56	41%	0.06%	94,535.37	161,084.93	66,549.56	Apr-06	Dec-07	Feb-06	Jan-07		2006
120466	2006 Asbestos Abatement	20,987.86	80,004.96	59,017.10	74%	0.01%	20,987.86	80,004.96	59,017.10	Jan-06	Dec-06	Nov-06	Nov-06		2006
120467	Water Induction Protection	4,365.50	100,003.52	95,638.02	96%	0.00%	4,365.50	100,003.52	95,638.02	Feb-06	Feb-06	Jun-06	Jan-07		2006
120468	Elevator Controls	116,707.42	100,003.52	(16,703.90)	-17%	0.07%	116,707.42	100,003.52	(16,703.90)	Jul-06	Jul-06	Apr-06	Aug-06		2006
120472	Rp Transf Forester's Creek	131,659.85		(131,659.85)		0.08%	131,659.85	-	(131,659.85)			Sep-05	Apr-06		2006
120486	PC AND PRINTER INFRA-DO KU	118,612.22	175,000.41	56,388.19	32%	0.07%	118,612.22	175,000.41	56,388.19	Jan-06	Nov-06	Mar-06	Jan-07		2006
120487	STORMS UPGRADE KU	36,573.78	74,999.86	38,426.08	51%	0.02%	36,573.78	74,999.86	38,426.08	Mar-06	Oct-06	Apr-06	Jan-07		2006
120488	ICONTRACT KU		100,000.55	100,000.55	100%	0.00%	-	100,000.55	100,000.55	Mar-06	Nov-06				2006
120489	OCE SCAN AND PRINT KU		35,000.08	35,000.08	100%	0.00%	-	35,000.08	35,000.08	Mar-06	Apr-06				2006
120490	MOBILE COMPUTING LIC KU	33,303.11	250,000.27	216,697.16	87%	0.02%	33,303.11	250,000.27	216,697.16	Mar-06	Jun-06	Oct-06	Aug-07		2006
120491	BLACKBERRY AND LAPTOPS KU		50,000.28	50,000.28	100%	0.00%	-	50,000.28	50,000.28	Feb-06	Oct-06				2006
120492	INTERNET OUTAGE CALLS KU		74,999.86	74,999.86	100%	0.00%	-	74,999.86	74,999.86	Mar-06	Oct-06				2006
120493	OBVIENTS FOCALPOINT KU		180,000.10	180,000.10	100%	0.00%	-	180,000.10	180,000.10	Mar-06	Sep-06				2006
120494	GIS FIELD TO AI KU		50,000.28	50,000.28	100%	0.00%	-	50,000.28	50,000.28	Apr-06	Aug-06				2006
120501	CENTRICITY OUTAGE EVENTS KU		100,000.55	100,000.55	100%	0.00%	-	100,000.55	100,000.55	Mar-06	Nov-06				2006
120502	STORMS FIELD DATA COLLECT KU		125,000.13	125,000.13	100%	0.00%	-	125,000.13	125,000.13	Mar-06	Dec-06				2006
120503	GIS SOFTWARE LIC KU	52,997.88	74,999.86	22,001.98	29%	0.03%	52,997.88	74,999.86	22,001.98	May-06	Sep-06	Oct-06	Oct-06		2006
120504	2006 MISC PROJECTS KU		74,999.86	74,999.86	100%	0.00%	-	74,999.86	74,999.86	Jan-06	Feb-06				2006
120506	Repl Walker-634 Bushings	1,013.33		(1,013.33)		0.00%	1,013.33	-	(1,013.33)			Jul-05	Jan-06		2006
120512	INST TEMP TRANSF LEB JCT	1,087.21		(1,087.21)		0.00%	1,087.21	-	(1,087.21)			Jul-05	Mar-07		2006
120544	DSP DIAMOND SUB PROJECT		90,116.20	90,116.20	100%	0.00%	-	90,116.20	90,116.20	Jan-06	Dec-06				2006
120545	SCM EARLINGTON NESC VIO COR	373.23	52,027.88	51,654.65	99%	0.00%	373.23	52,027.88	51,654.65	Jan-06	Dec-06	Sep-06	May-07		2006
120546	SCM EARLINGTON SUB BAT REPLACE	8,900.59	18,193.91	9,293.32	51%	0.01%	8,900.59	18,193.91	9,293.32	Jan-06	Dec-06	Nov-06	Feb-07		2006
120547	SCM EARLINGTON SUB REPAIRS	5,629.56	74,899.96	69,270.40	92%	0.00%	5,629.56	74,899.96	69,270.40	Jan-06	Dec-06	Jul-06	Oct-07		2006
120548	SCM EARLINGTON PURCHASE TOOLS	13,062.90	12,029.25	(1,033.65)	-9%	0.01%	13,062.90	12,029.25	(1,033.65)	Oct-06	Oct-06	Oct-06	Nov-06		2006
120556	London Flooring and Roof		8,392.50	8,392.50	100%	0.00%	-	8,392.50	8,392.50	Jun-06	Jun-06				2006
120557	PBWK 34.5KV Relocate	177,973.91	116,550.56	(61,423.35)	-53%	0.10%	177,973.91	116,550.56	(61,423.35)	Jan-06	Dec-06	Apr-06	Nov-06		2006
120558	DSP Osaka East Ckt 4733 DO		52,596.70	52,596.70	100%	0.00%	-	52,596.70	52,596.70	Jan-06	Dec-06				2006
120559	Hurricane Road Reconductoring	65,372.81	64,152.34	(1,220.47)	-2%	0.04%	65,372.81	64,152.34	(1,220.47)	Jan-06	Dec-06	Feb-06	May-06		2006
120580	LON Crimping Tools		8,056.80	8,056.80	100%	0.00%	-	8,056.80	8,056.80	Jan-06	Jan-06				2006
120590	LON Load Logger/Amp Meters		14,058.00	14,058.00	100%	0.00%	-	14,058.00	14,058.00	Jan-06	Jan-06				2006
120593	Bell South Industrial Park		59,249.66	59,249.66	100%	0.00%	-	59,249.66	59,249.66	Mar-06	Apr-06				2006

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120602	GH ASH DISPOSAL FEASIBILITY 06		349,999.65	349,999.65	100%	0.00%	-	349,999.65	349,999.65	Jul-06	Dec-06			Project cancelled and work completed under Ghent Landfill project 122609 (ECR recoverable)	2006
120603	GH1 RH OUTLET HEADER REPL 06	52,912.15	349,997.55	297,085.40	85%	0.03%	52,912.15	349,997.55	297,085.40	Jun-06	Dec-07	Oct-06	Apr-08		2006
120604	GH1 CT CELL 1-2 REBUILD 06	399,062.28	416,000.11	16,937.83	4%	0.23%	399,062.28	416,000.11	16,937.83	Feb-06	May-06	Jan-06	Aug-06		2006
120605	GH3 CT CELL 3-2 REBUILD 06	427,753.35	416,000.11	(11,753.24)	-3%	0.25%	427,753.35	416,000.11	(11,753.24)	Sep-06	Dec-06	Oct-06	May-07		2006
120606	GH3 CT CELL 3-3 REBUILD 06	410,464.38	416,000.11	5,535.73	1%	0.24%	410,464.38	416,000.11	5,535.73	Sep-06	Dec-06	Oct-06	May-07		2006
120607	GH4 CT CELL 4-3 REBUILD 06	392,195.73	416,000.11	23,804.38	6%	0.23%	392,195.73	416,000.11	23,804.38	Feb-06	May-06	Feb-06	Aug-06		2006
120608	GH4 CT CELL 4-4 REBUILD 06	376,297.14	416,000.11	39,702.97	10%	0.22%	376,297.14	416,000.11	39,702.97	Mar-06	Jun-06	Feb-06	Jan-07		2006
120610	GH CONVEYOR BELT REPL 06	134,910.40	237,001.43	102,091.03	43%	0.08%	134,910.40	237,001.43	102,091.03	Feb-06	Dec-06	Dec-05	Jan-07		2006
120615	GH COAL CONVEYOR FIRE PROT 06	195,477.94	199,998.64	4,520.70	2%	0.11%	195,477.94	199,998.64	4,520.70	Aug-06	Nov-06	Oct-06	Jan-07		2006
120620	Rp Fences Pineville Sub 2006	11,569.20	10,071.00	(1,498.20)	-15%	0.01%	11,569.20	10,071.00	(1,498.20)	Mar-06	Oct-06	Sep-06	Dec-06		2006
120621	GH4 UNDER TURBINE FIRE PROT 06	389,026.12	392,997.63	3,971.51	1%	0.23%	389,026.12	392,997.63	3,971.51	Jun-06	Dec-06	Dec-06	Jul-08		2006
120622	SCM Pineville 2006 NESC Vio	42,216.62	50,746.86	8,530.24	17%	0.02%	42,216.62	50,746.86	8,530.24	Jan-06	Dec-06	May-06	Jan-07		2006
120623	SCM Pineville Rp Failed Bkrs	22,060.06	20,199.84	(1,860.22)	-9%	0.01%	22,060.06	20,199.84	(1,860.22)	Jan-06	Dec-06	Apr-06	Mar-07		2006
120624	GH1 BOILER BUCKSTAY UPGR P2 06		349,999.68	349,999.68	100%	0.00%	-	349,999.68	349,999.68	Mar-06	May-06			Project cancelled. Work completed on Project 126278 in 2010	2006
120625	GH1 REPL COAL PIPE W/CERAM 06	240,106.82	314,999.50	74,892.68	24%	0.14%	240,106.82	314,999.50	74,892.68	Feb-06	Apr-06	Feb-06	Apr-06		2006
120626	SCM Pineville Sub Misc 2006	52,012.85	60,102.34	8,089.49	13%	0.03%	52,012.85	60,102.34	8,089.49	Jan-06	Dec-06	Apr-06	Sep-07		2006
120627	GH1 BOILER SH DIV PANEL 5 06	183,554.90	224,999.49	41,444.59	18%	0.11%	183,554.90	224,999.49	41,444.59	Jan-06	Apr-06	Mar-06	Apr-06		2006
120628	GH1 UPPER ARCH TUBE REPL 06		349,999.69	349,999.69	100%	0.00%	-	349,999.69	349,999.69	Jan-06	Apr-06			Project cancelled. Work completed on Project 118238 in 2005	2006
120629	SCM Pine Tools & Equip 2006	6,265.47	10,071.00	3,805.53	38%	0.00%	6,265.47	10,071.00	3,805.53	Jan-06	Nov-06	Nov-06	Dec-06		2006
120630	GH3 REPL INSL 3-1 ECON DUCT 06		190,000.38	190,000.38	100%	0.00%	-	190,000.38	190,000.38	Nov-06	Dec-06				2006
120631	GH BARGE MOORING CELL C-11 06	240,638.23	214,999.14	(25,639.09)	-12%	0.14%	240,638.23	214,999.14	(25,639.09)	Oct-06	Oct-06	May-06	Oct-06		2006
120632	GH1 GENERATOR REFURB 06	3,232,128.91	3,999,999.60	767,870.69	19%	1.89%	3,232,128.91	3,999,999.60	767,870.69	Jun-06	Dec-08	Oct-06	Feb-08	Payment delayed to 2007 due to delay in schedule	2006
120633	GH2 4KV BREAKER UPGRADE 06	95,230.62	100,000.38	4,769.76	5%	0.06%	95,230.62	100,000.38	4,769.76	Feb-06	Apr-06	Dec-06	Jan-07		2006
120634	GH1 MCC 480 VOLT REPL 06	69,845.75	75,000.55	5,154.80	7%	0.04%	69,845.75	75,000.55	5,154.80	Mar-06	Apr-06	Mar-06	Mar-07		2006
120635	GH3&4 STA AIR COMP TANK RPL 06	71,821.31	57,000.33	(14,820.98)	-26%	0.04%	71,821.31	57,000.33	(14,820.98)	Sep-06	Sep-06	Jul-06	Dec-06		2006
120636	GH2 ESP 1 BEAM REPL 06	8,977.13	39,000.11	30,022.98	77%	0.01%	8,977.13	39,000.11	30,022.98	May-06	May-06	Apr-06	May-06		2006
120637	GH3 ESP FLAT ROOF REPL 06		224,000.29	224,000.29	100%	0.00%	-	224,000.29	224,000.29	Dec-06	Dec-06				2006
120638	GH3 ESP TR SET PLATFORMS 06	78,769.22	83,000.39	4,231.17	5%	0.05%	78,769.22	83,000.39	4,231.17	Jun-06	Jun-06	May-06	Jul-06		2006
120639	GH 4-2 ESP TR SET PLATFORMS 06	69,409.80	83,000.39	13,590.59	16%	0.04%	69,409.80	83,000.39	13,590.59	Jun-06	Jun-06	Jun-06	Jun-06		2006
120640	GH 4-1 ESP TR SET PLATFORMS 06	70,340.06	83,000.39	12,660.33	15%	0.04%	70,340.06	83,000.39	12,660.33	Jul-06	Jul-06	May-06	Jul-06		2006
120643	Har Co High 3 ph ext		26,849.75	26,849.75	100%	0.00%	-	26,849.75	26,849.75	Jun-06	Sep-06				2006
120644	Har Hi Sch 3 ph ug		28,714.84	28,714.84	100%	0.00%	-	28,714.84	28,714.84	Jan-06	Dec-06				2006
120645	Hutch Ph 2 recon	36,743.30	68,879.53	32,136.23	47%	0.02%	36,743.30	68,879.53	32,136.23	Feb-06	Sep-06	Dec-06	Jun-09		2006
120646	Update 4 synergee cir mod		9,999.38	9,999.38	100%	0.00%	-	9,999.38	9,999.38	Feb-06	Mar-06				2006
120647	Renovate Clerk Office		1,665.07	1,665.07	100%	0.00%	-	1,665.07	1,665.07	Feb-06	Feb-06				2006
120648	Pur 2 res rec volt meter	7,013.72	7,215.31	201.59	3%	0.00%	7,013.72	7,215.31	201.59	Mar-06	Mar-06	Oct-06	Oct-06		2006
120649	GH SO3 ENGINEERING STUDY 06	108,582.50	99,999.32	(8,583.18)	-9%	0.06%	108,582.50	99,999.32	(8,583.18)	Jun-06	Dec-07	Apr-06	May-08		2006
120664	Inst Lebanon Junction Sub 2006	1,763,650.89	725,358.16	(1,038,292.73)	-143%	1.03%	1,763,650.89	725,358.16	(1,038,292.73)	Jan-06	Dec-06	Jan-06	Apr-08	Project variance due to enhanced scope of project for upgrades to Lebanon Junction Sub. area due to current and projected load growth in the area.	2006
120665	Upgrade Shun Pike Sub 2006	414,655.49	500,034.84	85,379.35	17%	0.24%	414,655.49	500,034.84	85,379.35	Jan-06	Dec-06	Jan-06	Jul-08		2006
120666	Rp Fence Mays East Cynth		20,285.12	20,285.12	100%	0.00%	-	20,285.12	20,285.12	Jan-06	Dec-06				2006
120667	SCM Cent Sub Misc 2006	114,033.09	74,647.48	(39,385.61)	-53%	0.07%	114,033.09	74,647.48	(39,385.61)	Jan-06	Dec-06	Jan-06	Nov-07		2006
120668	ROGERS GAP DISTRIBUTION	211,252.09	199,992.00	(11,260.09)	-6%	0.12%	211,252.09	199,992.00	(11,260.09)	Jan-06	Dec-06	Sep-06	Aug-07		2006
120669	SCM Cent Purc Regs 2006		25,009.65	25,009.65	100%	0.00%	-	25,009.65	25,009.65	Mar-06	Jun-06				2006
120670	SCM Cent Purc Bush 2006	19,959.77	19,582.50	(377.27)	-2%	0.01%	19,959.77	19,582.50	(377.27)	Apr-06	Jun-06	Sep-06	Mar-07		2006
120671	SCM Cent Rp Brkrs 2006	45,492.71	50,237.84	4,745.13	9%	0.03%	45,492.71	50,237.84	4,745.13	Jan-06	Dec-06	Mar-06	Sep-07		2006
120672	SCM Cent Rp Batteries 2006		21,273.98	21,273.98	100%	0.00%	-	21,273.98	21,273.98	Jan-06	Dec-06				2006
120673	BELTLINE CKT #36 DISTRIBUTION		55,395.00	55,395.00	100%	0.00%	-	55,395.00	55,395.00	Jan-06	Dec-06				2006
120674	BRYANT RD CKT #873 RCDT	77,157.75	45,162.00	(31,995.75)	-71%	0.05%	77,157.75	45,162.00	(31,995.75)	Jan-06	Dec-06	Jun-06	Oct-07		2006
120675	SCM Cent Purc Tools 2006	4,750.05	24,618.00	19,867.95	81%	0.00%	4,750.05	24,618.00	19,867.95	Mar-06	Sep-06	Aug-06	Aug-06		2006
120676	DONERAIL CKT #104 PH ADD	4,815.30	22,302.00	17,486.70	78%	0.00%	4,815.30	22,302.00	17,486.70	Jan-06	Dec-06	Apr-06	Aug-07		2006
120677	SCM Rewind/Rpl Transf 2006	1,039,015.98	600,096.20	(438,919.78)	-73%	0.61%	1,039,015.98	600,096.20	(438,919.78)	Jan-06	Dec-06	Jan-06	Dec-08	Emergent work due to higher KU transformer failures than originally budgeted.	2006
120678	Inst Fence in Kenton Sub		24,519.56	24,519.56	100%	0.00%	-	24,519.56	24,519.56	Jan-06	Dec-06				2006
120679	Rp Transf Rogers Gap Sub 2006		499,501.16	499,501.16	100%	0.00%	-	499,501.16	499,501.16	Jan-06	Dec-06			Project cancelled due to upgrades not needed at this time for the Rogers Gap Substation area.	2006
120680	EWINGTON SUB BREAKER		242,233.61	242,233.61	100%	0.00%	-	242,233.61	242,233.61	Jan-06	Dec-06				2006
120681	CARLISLE 4KV SYSTEM	114,378.14	161,188.44	46,810.30	29%	0.07%	114,378.14	161,188.44	46,810.30	Jan-06	Dec-06	Jun-06	Jan-07		2006
120682	STRATTON PIKE REBUILD	181,917.43	45,352.86	(136,564.57)	-301%	0.11%	181,917.43	45,352.86	(136,564.57)	Jan-06	Dec-06	Jul-06	Apr-07		2006
120683	KENTON STORAGE BUILDING		16,785.00	16,785.00	100%	0.00%	-	16,785.00	16,785.00	Mar-06	Mar-06				2006
120684	MAYOC 2006 INVESTMENT TOOLS		14,949.00	14,949.00	100%	0.00%	-	14,949.00	14,949.00	Feb-06	Dec-06				2006
120685	SHARON-BROOKSVILLE 12KV	56,508.41	50,178.72	(6,329.69)	-13%	0.03%	56,508.41	50,178.72	(6,329.69)	Jan-06	Dec-06	Jun-06	Dec-07		2006
120686	MAYOC BLDG AND GROUNDS	6,635.54	7,833.00	1,197.46	15%	0.00%	6,635.54	7,833.00	1,197.46	Sep-06	Sep-06	Aug-06	Sep-06		2006
120699	CT DEPP2000 06	65,215.05	57,000.00	(8,215.05)	-14%	0.04%	65,215.05	57,000.00	(8,215.05)	Mar-06	Mar-06	Dec-06	Dec-06		2006
120701	BR3 EXH DISCH GATE REPL 06	129,312.44	197,000.00	67,687.56	34%	0.08%	129,312.44	197,000.00	67,687.56	Apr-06	Jul-06	Apr-06	Oct-06		2006
120704	MicroGADS Gold KU	13,298.53		(13,298.53)		0.01%	13,298.53	-	(13,298.53)			Aug-05	Mar-06		2006
120716	Boston-Lebanon Junction		20,175.28	20,175.28	100%	0.00%	-	20,175.28	20,175.28	Jan-06	Dec-06				2006
120717	Elizabethtown Area Upgarade		18,746.02	18,746.02	100%	0.00%	-	18,746.02	18,746.02	Jan-06	Dec-06				2006
120718	DSP Etown Area Distribution		7,814.52	7,814.52	100%	0.00%	-	7,814.52	7,814.52	Jan-06	Dec-06				2006
120719	Woodlawn Distrbution Project		50,982.56	50,982.56	100%	0.00%	-	50,982.56	50,982.56	Jan-06	Dec-06				2006
120737	KU Misc Tools & Equip 2006		7,833.00	7,833.00	100%	0.00%	-	7,833.00	7,833.00	Jul-06	Jul-06	Mar-07	Sep-07		2006
120738	KU Storms - August 5, 2005	606.13		(606.13)		0.00%	606.13	-	(606.13)			Aug-05	Aug-06		2006
120745	Building Miscellaneous capital		7,547.66	7,547.66	100%	0.00%	-	7,547.66	7,547.66	Jan-06	Dec-08				2006
120756	Misc. A/R Uncollect - KU Cap	18,446.00		(18,446.00)		0.01%	18,446.00	-	(18,446.00)			Sep-05	Dec-09		2006

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
120757	Richmond Buildings Misc		6,714.00	6,714.00	100%	0.00%	-	6,714.00	6,714.00	Apr-06	Nov-08	Jun-07	Jun-07		2006
120758	Buildings Misc Lexington	57,185.06	39,165.00	(18,020.06)	-46%	0.03%	57,185.06	39,165.00	(18,020.06)	Jan-06	Nov-08	Dec-05	Aug-08		2006
120766	KU PC Purchase	35,513.86	50,000.00	14,486.14	29%	0.02%	35,513.86	50,000.00	14,486.14	Jan-06	Dec-06	Mar-06	Feb-07		2006
120767	RELIABILITY GENERAL	22,498.60	420,184.50	397,685.90	95%	0.01%	22,498.60	420,184.50	397,685.90	Jan-06	Dec-08	Jul-06	Dec-08	Budget was developed at a higher level to encompass multiple projects and reallocated to individual reliability projects.	2006
120769	SALVISA SUB WORK		52,375.03	52,375.03	100%	0.00%	-	52,375.03	52,375.03	Jan-06	Dec-06				2006
120770	CAMPBELLSVILLE ROOF		5,537.92	5,537.92	100%	0.00%	-	5,537.92	5,537.92	Jan-06	Dec-06				2006
120771	CAMPBELLSVILLE SCALE HOUSE		1,656.32	1,656.32	100%	0.00%	-	1,656.32	1,656.32	Jan-06	Dec-06				2006
120772	CAMPBELLSVILLE WIRE TRAILER		6,154.50	6,154.50	100%	0.00%	-	6,154.50	6,154.50	Mar-06	Mar-06				2006
120787	LexPlant 604 Replace	(42.09)		42.09		0.00%	(42.09)	-	42.09			Oct-05	Nov-06		2006
120794	HF3 DIESEL REPLACEMENT 05	31,917.93		(31,917.93)		0.02%	31,917.93	-	(31,917.93)			Nov-05	Mar-07		2006
120795	Black Mtn. tap 69kv	78,664.66		(78,664.66)		0.05%	78,664.66	-	(78,664.66)			Oct-05	Dec-06		2006
120804	KU TOOLS	8,016.48	7,499.84	(516.64)	-7%	0.00%	8,016.48	7,499.84	(516.64)	Mar-06	Sep-06	Nov-06	Dec-06		2006
120805	KU REAL TIME METERS		46,000.00	46,000.00	100%	0.00%	-	46,000.00	46,000.00	Mar-06	Nov-06				2006
120806	KU HANDHELDS & AMR	108,765.27	124,995.64	16,230.37	13%	0.06%	108,765.27	124,995.64	16,230.37	Mar-06	Dec-06	May-06	Nov-06		2006
120807	KU AMR PILOT		250,000.00	250,000.00	100%	0.00%	-	250,000.00	250,000.00	Feb-06	May-06				2006
120808	KU TRANSFER BILLING	99,289.94	75,000.00	(24,289.94)	-32%	0.06%	99,289.94	75,000.00	(24,289.94)	Feb-06	Dec-06	Mar-06	Feb-07		2006
120809	KU NRB FUNCTIONALITY		19,000.00	19,000.00	100%	0.00%	-	19,000.00	19,000.00	Sep-06	Oct-06				2006
120810	KU CREDIT MGMT		125,000.00	125,000.00	100%	0.00%	-	125,000.00	125,000.00	Mar-06	Sep-06				2006
120811	KU SECURE EMAIL		125,000.00	125,000.00	100%	0.00%	-	125,000.00	125,000.00	Mar-06	Dec-06				2006
120812	kU MANDATED RATE CASE		75,000.00	75,000.00	100%	0.00%	-	75,000.00	75,000.00	Mar-06	Dec-06				2006
120814	Miscellaneous Bus Office		40,001.87	40,001.87	100%	0.00%	-	40,001.87	40,001.87	Jan-06	Nov-06				2006
120815	KU SMILE	18,015.36	187,500.00	169,484.64	90%	0.01%	18,015.36	187,500.00	169,484.64	Mar-06	Dec-06	Nov-06	Dec-06		2006
120816	KU AUTO OUTBOUND CALLS	33,977.82	150,000.00	116,022.18	77%	0.02%	33,977.82	150,000.00	116,022.18	Mar-06	Dec-06	Apr-06	Nov-06		2006
120817	KU IVR REPLACEMENT		75,000.00	75,000.00	100%	0.00%	-	75,000.00	75,000.00	Apr-06	Mar-07	Oct-07	Jan-08		2006
120818	KU WITNESS REPLACEMENT	165,686.97	75,000.00	(90,686.97)	-121%	0.10%	165,686.97	75,000.00	(90,686.97)	Mar-06	Nov-06	Sep-06	Jan-07		2006
120824	MORGANFIELD ROOF	76,570.00	79,991.50	3,421.50	4%	0.04%	76,570.00	79,991.50	3,421.50	Oct-06	Nov-06	Nov-06	Mar-07		2006
120825	RICHMOND DRIVE TRHU WINDOW		18,000.00	18,000.00	100%	0.00%	-	18,000.00	18,000.00	May-06	May-06				2006
120826	RICHMOND CARPET AND TILE		4,998.20	4,998.20	100%	0.00%	-	4,998.20	4,998.20	Feb-06	Feb-06				2006
120827	PARIS CARPET		4,499.90	4,499.90	100%	0.00%	-	4,499.90	4,499.90	Jan-06	Jan-06				2006
120828	EARLINGTON AC UNITS		5,999.87	5,999.87	100%	0.00%	-	5,999.87	5,999.87	Mar-06	Mar-06				2006
120829	GREENVILLE CARPET		4,998.20	4,998.20	100%	0.00%	-	4,998.20	4,998.20	Apr-06	Apr-06				2006
120830	KU AVENUE	7,262.31	50,000.00	42,737.69	85%	0.00%	7,262.31	50,000.00	42,737.69	Jun-06	Oct-06	Dec-06	Apr-07		2006
120834	Scott Co. - Adams 138 kV	3,356.23		(3,356.23)		0.00%	3,356.23	-	(3,356.23)			Sep-05	Jan-06		2006
120852	Delvinta 824 Carrier Addn.	98,561.56		(98,561.56)		0.06%	98,561.56	-	(98,561.56)			Nov-05	Jul-07		2006
120853	Arnold 804 Carrier Addn.	77,998.25		(77,998.25)		0.05%	77,998.25	-	(77,998.25)			Nov-05	Aug-06		2006
120920	SUBSTATION ANIMAL GUARDS	(364.99)		364.99		0.00%	(364.99)	-	364.99			Aug-05	Mar-06		2006
120921	CT8 VANE 4 REPL 05-06	818,697.85	1,000,000.00	181,302.15	18%	0.48%	818,697.85	1,000,000.00	181,302.15	Jan-06	May-06	Dec-05	Mar-06		2006
120922	CT9 VANE 4 REPL 05-06	405,458.25	1,000,000.00	594,541.75	59%	0.24%	405,458.25	1,000,000.00	594,541.75	Jan-06	May-06	Dec-05	Jun-06	See above. Project started earlier than anticipated due to part being available.	2006
120923	CT10 STAGE 4 VANE REPL 06	327,632.22	1,000,000.00	672,367.78	67%	0.19%	327,632.22	1,000,000.00	672,367.78	Jan-06	May-06	Dec-05	Jun-06	See above. Project started earlier than anticipated due to part being available.	2006
120924	CT11 VANE 4 REPL 05-06	120,376.87	1,000,000.00	879,623.13	88%	0.07%	120,376.87	1,000,000.00	879,623.13	Jan-06	May-06	Dec-05	Jan-07	See above. Project started earlier than anticipated due to part being available.	2006
120927	KU CUSTOMER COMPLAINT SYSTEM	2,449.18		(2,449.18)		0.00%	2,449.18	-	(2,449.18)			Aug-05	Feb-06		2006
120936	Crab Orchard Circuit	6,493.76		(6,493.76)		0.00%	6,493.76	-	(6,493.76)			Oct-05	Oct-07		2006
121005	HW/SW Dev Tools 026510 KU		9,916.00	9,916.00	100%	0.00%	-	9,916.00	9,916.00	Jan-06	Dec-06				2006
121006	Projectors Main Conf Room KU		5,552.40	5,552.40	100%	0.00%	-	5,552.40	5,552.40	Jan-06	Dec-06				2006
121007	Generation PC & Dev Tool KU	15,359.66	29,872.16	14,512.50	49%	0.01%	15,359.66	29,872.16	14,512.50	Jan-06	Dec-06	Feb-06	Mar-07		2006
121008	Hardware Energy Marketing KU	1,601.33	27,903.36	26,302.03	94%	0.00%	1,601.33	27,903.36	26,302.03	Jan-06	Dec-06	Dec-06	Mar-07		2006
121009	ITSD HW/SW EM 2006 KU		5,580.67	5,580.67	100%	0.00%	-	5,580.67	5,580.67	Jan-06	Dec-06				2006
121010	ITSD HW/SW PG 2006 KU	2,015.27	8,401.55	6,386.28	76%	0.00%	2,015.27	8,401.55	6,386.28	Jan-06	Dec-06	Mar-06	Jan-07		2006
121011	HW/SW Dev Tools 026540 KU	646.99	17,736.58	17,089.59	96%	0.00%	646.99	17,736.58	17,089.59	Jan-06	Dec-06	Apr-06	Mar-09		2006
121012	HW/SW Dev Tools 026560 KU	1,581.74	18,670.11	17,088.37	92%	0.00%	1,581.74	18,670.11	17,088.37	Jan-06	Dec-06	Feb-06	Nov-08		2006
121013	HW/SW Dev Tools 026570 KU	1,635.75	11,668.82	10,033.07	86%	0.00%	1,635.75	11,668.82	10,033.07	Jan-06	Dec-06	Feb-06	Mar-09		2006
121014	HW/SW Dev Tools 026580 KU	4,941.71	10,490.95	5,549.24	53%	0.00%	4,941.71	10,490.95	5,549.24	Jan-06	Dec-06	Feb-06	Aug-06		2006
121015	BlackBerry Device Refresh KU		23,797.89	23,797.89	100%	0.00%	-	23,797.89	23,797.89	Jan-06	Dec-06				2006
121016	Impl WorkStn Dta Security KU		29,746.02	29,746.02	100%	0.00%	-	29,746.02	29,746.02	Jan-06	Dec-06				2006
121017	Monitor Repl 2006 KU	92,902.78	100,500.00	7,597.22	8%	0.05%	92,902.78	100,500.00	7,597.22	Jan-06	Dec-06	May-06	Jan-07		2006
121018	Tier C rotation 2006 KU	334,034.73	512,407.77	178,373.04	35%	0.19%	334,034.73	512,407.77	178,373.04	Jan-06	Dec-06	Feb-06	Mar-09		2006
121019	DataCenter Furn,Racks,Pwr KU	28,736.81	29,741.13	1,004.32	3%	0.02%	28,736.81	29,741.13	1,004.32	Jan-06	Dec-06	Jan-06	Dec-06		2006
121020	Upgr Data Ctr Scheduling KU	7,512.95	38,073.60	30,560.65	80%	0.00%	7,512.95	38,073.60	30,560.65	Jan-06	Dec-06	Oct-06	Apr-07		2006
121021	Avaya System Upgrades KU	67,871.34	120,000.00	52,128.66	43%	0.04%	67,871.34	120,000.00	52,128.66	Jan-06	Dec-06	Aug-06	Dec-06		2006
121022	Bulk Power & Envr Systems KU	23,671.18	46,675.28	23,004.10	49%	0.01%	23,671.18	46,675.28	23,004.10	Jan-06	Dec-06	Jan-06	Dec-06		2006
121023	East KY Sonet Fiber Bbone KU	469,836.75	400,000.00	(69,836.75)	-17%	0.27%	469,836.75	400,000.00	(69,836.75)	Jan-06	Dec-07	Jun-06	Oct-07		2006
121024	Extend Fiber to GR Plant KU		250,000.00	250,000.00	100%	0.00%	-	250,000.00	250,000.00	Jan-06	Dec-07	Apr-07	Aug-09		2006
121025	Ext Trans Svcs Danville KU	73,140.49	125,000.00	51,859.51	41%	0.04%	73,140.49	125,000.00	51,859.51	Jan-06	Dec-06	Jun-06	Dec-06		2006
121026	Lou-Lex Ring Upgr OC-48 KU	245,757.95	253,878.33	8,120.38	3%	0.14%	245,757.95	253,878.33	8,120.38	Jan-06	Dec-06	May-06	Jul-07		2006
121027	Migrate KU Offices KETN KU	95,889.83	100,000.00	4,110.17	4%	0.06%	95,889.83	100,000.00	4,110.17	Jan-06	Dec-06	Dec-06	Jan-07		2006
121028	Mobile Radio 2006 KU	12,360.55	23,337.61	10,977.06	47%	0.01%	12,360.55	23,337.61	10,977.06	Jan-06	Dec-06	Feb-06	Dec-06		2006
121029	NW Access Devices & Infrst KU	25,160.08	29,745.00	4,584.92	15%	0.01%	25,160.08	29,745.00	4,584.92	Jan-06	Dec-06	Feb-06	Dec-06		2006
121030	NW Tools & Test Equip 2006 KU	25,738.58	29,745.00	4,006.42	13%	0.02%	25,738.58	29,745.00	4,006.42	Jan-06	Dec-06	Jan-06	Jan-07		2006
121031	Outside Cable Plant 2006 KU	124,405.02	93,350.57	(31,054.45)	-33%	0.07%	124,405.02	93,350.57	(31,054.45)	Jan-06	Dec-06	Jan-06	Jan-07		2006
121032	Pocket Telco Demarc KU	24,477.98	25,000.00	522.02	2%	0.01%	24,477.98	25,000.00	522.02	Jan-06	Dec-06	Aug-06	Mar-07		2006
121033	Replace Voice Mail Systems KU	28,568.34	229,236.64	200,668.30	88%	0.02%	28,568.34	229,236.64	200,668.30	Jan-06	Dec-07	Nov-06	Jan-07		2006

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121034	Site Security Improvements KU		7,001.28	7,001.28	100%	0.00%	-	7,001.28	7,001.28	Jan-06	Dec-06				2006
121035	Phone Systems Capacity Exp KU	58,428.58	56,010.36	(2,418.22)	-4%	0.03%	58,428.58	56,010.36	(2,418.22)	Jan-06	Dec-06	Jan-06	Mar-07		2006
121036	Upgr Lex MAN to OC-48 KU	309,944.16	288,000.00	(21,944.16)	-8%	0.18%	309,944.16	288,000.00	(21,944.16)	Jan-06	Dec-06	Jun-06	Jun-07		2006
121037	Backup Capacity Exp - 2006 KU	28,286.41	71,387.19	43,100.78	60%	0.02%	28,286.41	71,387.19	43,100.78	Jan-06	Dec-06	Oct-06	Oct-06		2006
121038	Business Continuity - LEX KU		63,850.90	63,850.90	100%	0.00%	-	63,850.90	63,850.90	Jan-06	Dec-06				2006
121039	Email Infrastructure 2006 KU		11,897.10	11,897.10	100%	0.00%	-	11,897.10	11,897.10	Jan-06	Dec-06				2006
121040	Infrastructure Tech Enh KU		39,660.03	39,660.03	100%	0.00%	-	39,660.03	39,660.03	Jan-06	Dec-06				2006
121041	INTERNET/E-COMM Infr 2006 KU	8,207.48	21,814.49	13,607.01	62%	0.00%	8,207.48	21,814.49	13,607.01	Jan-06	Dec-06	Mar-06	Dec-06		2006
121042	SERVER ENH - INTEL - 2006 KU	11,516.87	19,837.64	8,320.77	42%	0.01%	11,516.87	19,837.64	8,320.77	Jan-06	Dec-06	Mar-06	Nov-06		2006
121043	SERVER ENH - UNIX - 2006 KU	12,317.00	19,829.20	7,512.20	38%	0.01%	12,317.00	19,829.20	7,512.20	Jan-06	Dec-06	Jun-06	Nov-06		2006
121044	SERVER ROTATION - 2006 KU	82,381.50	87,250.90	4,869.40	6%	0.05%	82,381.50	87,250.90	4,869.40	Jan-06	Dec-06	Jan-06	Apr-07		2006
121045	Services Mgmt Deployment KU		39,660.06	39,660.06	100%	0.00%	-	39,660.06	39,660.06	Jan-06	Dec-06				2006
121046	SOFTWARE LICENSES - 2006 KU	13,141.47	17,848.44	4,706.97	26%	0.01%	13,141.47	17,848.44	4,706.97	Jan-06	Dec-06	Jul-06	Dec-06		2006
121047	Storage Area Network 2006 KU	116,002.55	75,354.02	(40,648.53)	-54%	0.07%	116,002.55	75,354.02	(40,648.53)	Jan-06	Dec-06	Aug-06	Mar-07		2006
121048	Core Network Infrastruct KU	67,631.97	79,320.49	11,688.52	15%	0.04%	67,631.97	79,320.49	11,688.52	Jan-06	Dec-06	Feb-06	Dec-06		2006
121049	Data Network Expansion KU	16,118.45	19,830.87	3,712.42	19%	0.01%	16,118.45	19,830.87	3,712.42	Jan-06	Dec-06	Mar-06	Dec-06		2006
121050	Data Networks Test Tools KU		19,830.94	19,830.94	100%	0.00%	-	19,830.94	19,830.94	Jan-06	Dec-06				2006
121051	Ecomm NW Infr Buildout KU	21,850.15	19,828.24	(2,021.91)	-10%	0.01%	21,850.15	19,828.24	(2,021.91)	Jan-06	Dec-06	Mar-06	Nov-06		2006
121052	Network Management System KU	14,467.20	19,830.94	5,363.74	27%	0.01%	14,467.20	19,830.94	5,363.74	Jan-06	Dec-06	Mar-06	Oct-06		2006
121053	Network Security Expansion KU	20,547.16	19,831.22	(715.94)	-4%	0.01%	20,547.16	19,831.22	(715.94)	Jan-06	Dec-06	Mar-06	Mar-06		2006
121054	VPN Buildout 2006 KU		15,865.28	15,865.28	100%	0.00%	-	15,865.28	15,865.28	Jan-06	Dec-06				2006
121055	Wiring-Closet UPS Project KU		53,144.65	53,144.65	100%	0.00%	-	53,144.65	53,144.65	Jan-06	Dec-06				2006
121056	IT Research Tech Inv 2006 KU	7,151.37	39,660.00	32,508.63	82%	0.00%	7,151.37	39,660.00	32,508.63	Jan-06	Dec-06	Dec-06	Dec-06		2006
121057	New Technology Implement KU	51,338.97	99,744.90	48,405.93	49%	0.03%	51,338.97	99,744.90	48,405.93	Jan-06	Dec-06	Jul-06	Mar-07		2006
121058	New Technology Pilot 2006 KU	13,279.47	39,660.00	26,380.53	67%	0.01%	13,279.47	39,660.00	26,380.53	Jan-06	Dec-06	Dec-06	Sep-07		2006
121059	Desktop Client Secur Enh KU	29,533.33	49,575.37	20,042.04	40%	0.02%	29,533.33	49,575.37	20,042.04	Jan-06	Dec-06	Oct-06	Jan-07		2006
121060	IT Sec Mon/Audit/Mgmt Tool KU	10,729.03	39,659.31	28,930.28	73%	0.01%	10,729.03	39,659.31	28,930.28	Jan-06	Dec-06	Sep-06	Jan-07		2006
121061	Multimedia Software Tools KU		1,983.00	1,983.00	100%	0.00%	-	1,983.00	1,983.00	Jan-06	Dec-06				2006
121062	Training Room Equipment KU	3,830.22	2,776.20	(1,054.02)	-38%	0.00%	3,830.22	2,776.20	(1,054.02)	Jan-06	Dec-06	Nov-06	Dec-06		2006
121063	Empl Mobility Increase NB KU	10,302.16	47,592.00	37,289.84	78%	0.01%	10,302.16	47,592.00	37,289.84	Jan-06	Dec-06	Jul-06	Sep-06		2006
121064	HW/SW Inventory Automation KU		17,844.45	17,844.45	100%	0.00%	-	17,844.45	17,844.45	Jan-06	Dec-06				2006
121065	Systems Management Tools KU	22,060.40	26,175.60	4,115.20	16%	0.01%	22,060.40	26,175.60	4,115.20	Jan-06	Dec-06	Sep-06	Sep-06		2006
121066	Site Security Improvmnt P2 KU		16,336.32	16,336.32	100%	0.00%	-	16,336.32	16,336.32	Jan-06	Dec-06				2006
121067	West KY MW A/D Conv Rec P2 KU	258,445.11	471,000.00	212,554.89	45%	0.15%	258,445.11	471,000.00	212,554.89	Jan-06	Dec-06	Oct-06	Dec-07		2006
121068	Business Continuity LEX P2 KU		55,127.40	55,127.40	100%	0.00%	-	55,127.40	55,127.40	Jan-06	Dec-06				2006
121069	Linux Infrastructure - P2 KU		23,399.46	23,399.46	100%	0.00%	-	23,399.46	23,399.46	Jan-06	Dec-06				2006
121070	Wiring-Closet UPS Proj P2 KU		16,260.60	16,260.60	100%	0.00%	-	16,260.60	16,260.60	Jan-06	Dec-06				2006
121071	Enh User Authentic Tools KU		19,830.00	19,830.00	100%	0.00%	-	19,830.00	19,830.00	Jan-06	Dec-06				2006
121076	Loudon Ave.-Lansdowne DC 69 kV	193,189.46	3,905,000.02	3,711,810.56	95%	0.11%	193,189.46	3,905,000.02	3,711,810.56	Jan-06	Dec-09	Dec-05	Oct-09	Right-of-way issues delayed the start of the project.	2006
121091	IVR ENHANCEMENT - KU	1,946.06		(1,946.06)		0.00%	1,946.06	-	(1,946.06)			Sep-05	Jan-06		2006
121096	IVRU Enh for IT Support KU	53,496.46		(53,496.46)		0.03%	53,496.46	-	(53,496.46)			Sep-05	May-06		2006
121098	Brown Plant RTU Replacement	835.69		(835.69)		0.00%	835.69	-	(835.69)			Oct-05	Apr-07		2006
121115	Energy Srvs for Blackwell Sub	70,665.56		(70,665.56)		0.04%	70,665.56	-	(70,665.56)			Oct-05	Oct-09		2006
121123	BR3 Station Air Comp Repl 05	4,112.49		(4,112.49)		0.00%	4,112.49	-	(4,112.49)			Oct-05	Mar-06		2006
121126	KU Storms - August 30, 2005	1,010.88		(1,010.88)		0.00%	1,010.88	-	(1,010.88)			Aug-05	Jul-06		2006
121133	Walker-644 Bushing Repl	536.48		(536.48)		0.00%	536.48	-	(536.48)			Oct-05	Jan-06		2006
121137	Loudon Ave RTU Replacement	219.53		(219.53)		0.00%	219.53	-	(219.53)			Oct-05	Feb-06		2006
121145	BR3 Fire - Switchgear Rpl 05	(6,431.36)		6,431.36		0.00%	(6,431.36)	-	6,431.36			Oct-05	Jan-06		2006
121146	BR3 Fire - DCS Replacement 05	27,618.73		(27,618.73)		0.02%	27,618.73	-	(27,618.73)			Sep-05	Sep-06		2006
121148	Server Rack Switches KU	103.40		(103.40)		0.00%	103.40	-	(103.40)			Nov-05	Mar-06		2006
121158	BR3 MED VOLTAGE SWGR SEG 05	(38,686.08)		38,686.08		-0.02%	(38,686.08)	-	38,686.08			Oct-05	May-06		2006
121172	Fawkes 138-69kV, 150 MVA	1,233,726.91	1,510,000.00	276,273.09	18%	0.72%	1,233,726.91	1,510,000.00	276,273.09	Jan-06	Sep-06	Jan-06	Oct-08		2006
121177	DCC mods-2006		100,000.00	100,000.00	100%	0.00%	-	100,000.00	100,000.00	Jan-06	Jun-06				2006
121185	KU-SL LIMS Server		60,000.00	60,000.00	100%	0.00%	-	60,000.00	60,000.00	Jan-06	Dec-07				2006
121186	KU-SL LIMS Software		79,999.66	79,999.66	100%	0.00%	-	79,999.66	79,999.66	Jan-06	Dec-07				2006
121187	KU-SL Plant Lab Equip Upgr 06	16,378.78	24,999.83	8,621.05	34%	0.01%	16,378.78	24,999.83	8,621.05	Jan-06	Dec-06	Jun-06	Jul-06		2006
121188	KU-SL HVAC Heat Pump Repl 06		10,000.35	10,000.35	100%	0.00%	-	10,000.35	10,000.35	Jan-06	Dec-06				2006
121189	KU-SL BOD Incubator		6,000.43	6,000.43	100%	0.00%	-	6,000.43	6,000.43	Jan-06	Dec-06				2006
121190	KU-SL Gas Chromatograph 06		40,000.36	40,000.36	100%	0.00%	-	40,000.36	40,000.36	Jan-06	Dec-06				2006
121191	KU-SL Lab Panel Digital Rcd 06	66,520.34	109,999.66	43,479.32	40%	0.04%	66,520.34	109,999.66	43,479.32	Jan-06	Dec-06	Mar-06	Dec-06		2006
121192	KU-SL CEMS - PI Interface		30,000.01	30,000.01	100%	0.00%	-	30,000.01	30,000.01	Jan-06	Dec-06				2006
121193	KU-SL CEMS for CTs		125,000.18	125,000.18	100%	0.00%	-	125,000.18	125,000.18	Jan-06	Dec-06				2006
121196	Cynthiana Breaker Install		390,000.00	390,000.00	100%	0.00%	-	390,000.00	390,000.00	Jan-06	Dec-06			Project delayed indefinitely by Transmission Planning until greater need identified.	2006
121202	Paris - Lexington Plant 69kv	15,839.38		(15,839.38)		0.01%	15,839.38	-	(15,839.38)			Feb-06	May-08		2006
121203	Lake Reba (163) - Waco 69kv	15,465.00		(15,465.00)		0.01%	15,465.00	-	(15,465.00)			Jun-06	Jun-06		2006
121210	A.O. Smith - Ewington 69kv	22,360.61		(22,360.61)		0.01%	22,360.61	-	(22,360.61)			Mar-06	Jun-09		2006
121216	Capital Stretch KU		(460,000.00)	(460,000.00)	100%	0.00%	-	(460,000.00)	(460,000.00)	Jan-06	Dec-06			Project used to capture a general budget reduction during planning process. Specific projects were reduced in 2006 to offset this budget.	2006
121218	Distribution Stretch - KU		(1,720,000.71)	(1,720,000.71)	100%	0.00%	-	(1,720,000.71)	(1,720,000.71)	Jan-06	Dec-06			Project used to capture a general budget reduction during planning process. Various projects were reduced in 2006 to offset this budget.	2006
121221	KU ORACLE POINT RELEASE 06		94,000.20	94,000.20	100%	0.00%	-	94,000.20	94,000.20	Jun-06	Sep-06				2006
121223	KU PEOPLESOFT UPGRADE		113,003.00	113,003.00	100%	0.00%	-	113,003.00	113,003.00	Feb-06	Dec-06				2006
121225	KU SUPPLIER MGMT		95,000.25	95,000.25	100%	0.00%	-	95,000.25	95,000.25	Aug-06	Dec-06				2006
121227	KU ACCORDE WORKFLOW	6,971.98	40,000.84	33,028.86	83%	0.00%	6,971.98	40,000.84	33,028.86	Aug-06	Dec-07	Dec-06	Jan-07		2006

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121228	KU BARCODING 06		100,000.68	100,000.68	100%	0.00%	-	100,000.68	100,000.68	Mar-06	Apr-06				2006
121238	CAMPBELLSVILLE OFFICE ROOF	(14,077.00)		14,077.00		-0.01%	(14,077.00)	-	14,077.00			Nov-05	May-06		2006
121240	2006 CEO Stretch		(505,000.02)	(505,000.02)	100%	0.00%	-	(505,000.02)	(505,000.02)	Jan-06	Jun-06			Project used to capture a general budget reduction during planning process. Various projects were reduced in 2006 to offset this budget.	2006
121242	Toyota N Relay Replace	676.51		(676.51)		0.00%	676.51	-	(676.51)			Nov-05	Apr-06		2006
121243	Toyota S Relay Replace	1,904.60		(1,904.60)		0.00%	1,904.60	-	(1,904.60)			Nov-05	May-06		2006
121258	SOMERSET SW BYPASS	395.35		(395.35)		0.00%	395.35	-	(395.35)			Nov-06	Dec-08		2006
121263	Decision Cubes 06		33,000.00	33,000.00	100%	0.00%	-	33,000.00	33,000.00	Jan-06	Dec-06				2006
121264	Unit Commitment 06		70,080.00	70,080.00	100%	0.00%	-	70,080.00	70,080.00	Jan-06	Dec-06				2006
121265	Other Systems 06		99,960.00	99,960.00	100%	0.00%	-	99,960.00	99,960.00	Jan-06	Dec-06				2006
121266	Other Non-Systems 06		24,720.00	24,720.00	100%	0.00%	-	24,720.00	24,720.00	Jan-06	Dec-06				2006
121268	KU 401(k) Catch-up 2006		28,848.00	28,848.00	100%	0.00%	-	28,848.00	28,848.00	Jan-06	Dec-06				2006
121272	KU H&S Contractor Database		11,538.00	11,538.00	100%	0.00%	-	11,538.00	11,538.00	Jan-06	Dec-06				2006
121275	KU Total Retire Out 2006	12,284.74	19,233.00	6,948.26	36%	0.01%	12,284.74	19,233.00	6,948.26	Jan-06	Dec-06	Nov-06	Feb-07		2006
121278	KU PS Upgrade 2006	28,311.20	105,384.00	77,072.80	73%	0.02%	28,311.20	105,384.00	77,072.80	Jan-06	Dec-07	Dec-06	Sep-07		2006
121286	KU CALL RECORDING	29,213.60		(29,213.60)		0.02%	29,213.60	-	(29,213.60)			Nov-05	Feb-06		2006
121292	MIDWAY OPS CTR SECURITY	41,536.02		(41,536.02)		0.02%	41,536.02	-	(41,536.02)			Dec-05	May-06		2006
121295	KGN-GenEng I-Cap	(336.38)		336.38		0.00%	(336.38)	-	336.38			Nov-05	Mar-06		2006
121297	Cntrol Ctr Construction - KU	51,624.43		(51,624.43)		0.03%	51,624.43	-	(51,624.43)	Jan-08	Dec-08	Apr-06	Dec-08		2006
121299	CT8 C INSPECTION 05-06	996,091.84		(996,091.84)		0.58%	996,091.84	-	(996,091.84)			Nov-05	Jan-07	Project started earlier than anticipated due to unit being open for the vane 4 emergent work. Decision was made to go ahead and execute required overhaul, saving the costs of opening the machine twice.	2006
121303	Fawkes KU - Fawkes EKP 138kv	16,330.44		(16,330.44)		0.01%	16,330.44	-	(16,330.44)			Dec-05	Nov-06		2006
121304	GR Front Entrance Gate	57,330.01		(57,330.01)		0.03%	57,330.01	-	(57,330.01)			Feb-06	Oct-07		2006
121309	BR BOAT MOTOR 05	(58.27)		58.27		0.00%	(58.27)	-	58.27			Nov-05	Jan-06		2006
121317	KU GENTRAN GIS	47,203.68		(47,203.68)		0.03%	47,203.68	-	(47,203.68)			Dec-05	May-06		2006
121323	KU Storms - November 6, 2005	7,951.72		(7,951.72)		0.00%	7,951.72	-	(7,951.72)			Nov-05	Jan-06		2006
121326	KU spare-69kV GCB	-		-		0.00%	-	-	-			Dec-05	May-06		2006
121329	KU Storms - November 15, 2005	178,832.79		(178,832.79)		0.10%	178,832.79	-	(178,832.79)			Nov-05	Feb-07		2006
121331	RIVER QUEEN 638 CARRIER	15,798.38		(15,798.38)		0.01%	15,798.38	-	(15,798.38)			Nov-05	Apr-06		2006
121334	Brown-Fawkes 138kv	116,884.39		(116,884.39)		0.07%	116,884.39	-	(116,884.39)			May-06	Mar-08		2006
121335	MISO Day 2 -KU	1,475.69		(1,475.69)		0.00%	1,475.69	-	(1,475.69)			Dec-05	Mar-06		2006
121339	Mount Sterling Steps	(1,200.00)		1,200.00		0.00%	(1,200.00)	-	1,200.00			Dec-05	May-06		2006
121340	TY HYDROGEN GENERATOR 05	2,836.79		(2,836.79)		0.00%	2,836.79	-	(2,836.79)			Dec-05	May-06		2006
121344	ESTILL COUNTY ENERGY PART	24,438.08		(24,438.08)		0.01%	24,438.08	-	(24,438.08)			May-06	Apr-07		2006
121346	GRU4 Solid St Exciter	217,100.97		(217,100.97)		0.13%	217,100.97	-	(217,100.97)			May-06	Jul-07		2006
121347	KU-SL Lab Coal Pulverizer	127.75		(127.75)		0.00%	127.75	-	(127.75)			Dec-05	Jan-06		2006
121348	CT8 PARTS RECONDITION 06	907,314.11		(907,314.11)		0.53%	907,314.11	-	(907,314.11)			Jun-06	Oct-07	Project executed earlier than anticipated due to parts being available sooner than expected	2006
121361	KU Storms - November 28, 2005	43.93		(43.93)		0.00%	43.93	-	(43.93)			Nov-05	Jul-06		2006
121363	Earlington Tower Rebuild KU	108,937.00		(108,937.00)		0.06%	108,937.00	-	(108,937.00)			Dec-05	Dec-06		2006
121379	SOMERSET COLLEGE STREET	546,995.00		(546,995.00)		0.32%	546,995.00	-	(546,995.00)			Dec-05	Sep-09	Completion of project from prior year funded by reallocation of funds from other public works projects. Reimbursement received in 2005. Additional charges occurred in 2007 with accounting adustments in 2008 and 2009. Total charges for the project are $850K.	2006
121381	TY 5-3 PULV EL CONV 05	7,219.85		(7,219.85)		0.00%	7,219.85	-	(7,219.85)			Dec-05	May-06		2006
121383	KU MOBILE SUPPLY CHAIN	65,813.45		(65,813.45)		0.04%	65,813.45	-	(65,813.45)			Dec-05	Oct-06		2006
121384	Earl N TT Rcvr	10,150.50		(10,150.50)		0.01%	10,150.50	-	(10,150.50)			Jan-06	Oct-07		2006
121385	Geothermal Heat Pump	9,116.99		(9,116.99)		0.01%	9,116.99	-	(9,116.99)			Mar-06	Mar-06		2006
121386	KU 2006 Dist Capacitors	241,159.65	474,999.95	233,840.30	49%	0.14%	241,159.65	474,999.95	233,840.30	Jan-06	Dec-06	May-06	Dec-07		2006
121388	Database Monitoring KU	16,926.32		(16,926.32)		0.01%	16,926.32	-	(16,926.32)			Dec-05	Jun-06		2006
121391	Etown-634 Bkr Relpace	77,074.71		(77,074.71)		0.04%	77,074.71	-	(77,074.71)			Jan-06	Aug-08		2006
121392	W.Cliff-604&624 Bkr Replace	127,470.81		(127,470.81)		0.07%	127,470.81	-	(127,470.81)			Jan-06	Jul-06		2006
121393	LexPlant 644 Replace	46,884.42		(46,884.42)		0.03%	46,884.42	-	(46,884.42)			May-06	Apr-07		2006
121394	LoudonAve 628 Repl	57,626.02		(57,626.02)		0.03%	57,626.02	-	(57,626.02)			Feb-06	Dec-07		2006
121397	ROARING FORK 34.5KV RELOCATE	-		-		0.00%	-	-	-			Feb-06	Apr-06		2006
121398	Dorchester TT Rcvr	14,702.55		(14,702.55)		0.01%	14,702.55	-	(14,702.55)			Jan-06	Oct-07		2006
121399	EARLINGTON HEAT PUMP	10,118.00		(10,118.00)		0.01%	10,118.00	-	(10,118.00)			Jan-06	Jan-06		2006
121411	Ohio Co. Battery Replacement	16,261.02		(16,261.02)		0.01%	16,261.02	-	(16,261.02)			Jul-06	May-08		2006
121412	Wheatcroft Battery Replacement	16,910.90		(16,910.90)		0.01%	16,910.90	-	(16,910.90)			Jul-06	May-08		2006
121413	Hardin Co. Battery Replacement	17,803.91		(17,803.91)		0.01%	17,803.91	-	(17,803.91)			Jul-06	May-08		2006
121414	Carrollton Battery Replacement	13,069.82		(13,069.82)		0.01%	13,069.82	-	(13,069.82)			Jul-06	May-08		2006
121420	MIDDLESBORO ROOF	54,304.00		(54,304.00)		0.03%	54,304.00	-	(54,304.00)			Jun-06	Aug-06		2006
121423	EXHAUST FAN-MIDWAY OPS CTR	17,360.35		(17,360.35)		0.01%	17,360.35	-	(17,360.35)			Jun-06	Jun-06		2006
121427	GH1 PARTICULATE MONITOR 06	95,623.11		(95,623.11)		0.06%	95,623.11	-	(95,623.11)			Mar-06	Jan-07		2006
121428	2006 Computer Purchase KU	15,644.95		(15,644.95)		0.01%	15,644.95	-	(15,644.95)			Mar-06	Aug-06		2006
121437	CT8 ROW 3 VANE REPL 06	434,978.43		(434,978.43)		0.25%	434,978.43	-	(434,978.43)			Apr-06	Jun-06	Emergent work due to finding during overhaul outage.	2006
121438	INST ELK CRK MINE 69 TAP	103,637.87		(103,637.87)		0.06%	103,637.87	-	(103,637.87)			Feb-06	Feb-07		2006
121440	TY CONVEYOR BELT REPL 06	20,534.92		(20,534.92)		0.01%	20,534.92	-	(20,534.92)			Mar-06	Jul-06		2006
121443	PAYNES DEPOT RD HWY PROJECT	131,484.39		(131,484.39)		0.08%	131,484.39	-	(131,484.39)			Apr-06	Dec-09		2006
121448	GR06 ID Fan Spare Motor Refurb	16,810.64		(16,810.64)		0.01%	16,810.64	-	(16,810.64)			Apr-06	Apr-06		2006
121450	TC CT Turbine Pump - KU	36,613.50		(36,613.50)		0.02%	36,613.50	-	(36,613.50)			Dec-06	Dec-06		2006
121454	KU SPARE TRANSFORMER-LEB JCT	556,400.00		(556,400.00)		0.32%	556,400.00	-	(556,400.00)			Dec-06	Dec-07	Emergent project to purchase a spare transformer at Lebanon Jct.	2006
121461	KU DO REPORTS	43,323.48		(43,323.48)		0.03%	43,323.48	-	(43,323.48)			Apr-06	Dec-06		2006
121464	KU SUBS RTU INSTALLS	54,545.28		(54,545.28)		0.03%	54,545.28	-	(54,545.28)			Jul-06	Dec-08		2006

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
121488	Firewalls for EMS-KU	30,825.22		(30,825.22)		0.02%	30,825.22	-	(30,825.22)			May-06	Dec-06		2006
121489	Motorola Radio Console-ku	34,055.83		(34,055.83)		0.02%	34,055.83	-	(34,055.83)			Sep-06	Dec-06		2006
121492	KU CUSTOMER INFO CONTROLS	128,279.17		(128,279.17)		0.07%	128,279.17	-	(128,279.17)			Mar-06	Dec-06		2006
121494	Monarch Lite - KU	55,929.60		(55,929.60)		0.03%	55,929.60	-	(55,929.60)			Jul-06	Mar-07		2006
121498	TC CT Hydrogen & PA Sys '02	45,920.08		(45,920.08)		0.03%	45,920.08	-	(45,920.08)			May-06	May-06		2006
121500	Mailroom Repro Equip KU	33,900.24		(33,900.24)		0.02%	33,900.24	-	(33,900.24)			Aug-06	Sep-06		2006
121508	Richmond, 604 terminal limits	2,049.16		(2,049.16)		0.00%	2,049.16	-	(2,049.16)			May-06	Dec-08		2006
121511	KU Storms - March 9, 2006	145,651.82		(145,651.82)		0.08%	145,651.82	-	(145,651.82)			Mar-06	May-06		2006
121512	KU Storms - April 2, 2006	80,720.12		(80,720.12)		0.05%	80,720.12	-	(80,720.12)			Apr-06	Aug-07		2006
121513	KU Storms - May 25, 2006	28,583.59		(28,583.59)		0.02%	28,583.59	-	(28,583.59)			May-06	Dec-06		2006
121514	DANVILLE ADA DOORS	7,698.26		(7,698.26)		0.00%	7,698.26	-	(7,698.26)			Jul-06	Jul-06		2006
121518	Campbellsville HVAC	12,227.00		(12,227.00)		0.01%	12,227.00	-	(12,227.00)			Jun-06	Jun-06		2006
121519	KU-SL Server for Beta Testing	5,873.90		(5,873.90)		0.00%	5,873.90	-	(5,873.90)			Apr-06	May-06		2006
121520	GR Gear Driven Wrench	13,588.16		(13,588.16)		0.01%	13,588.16	-	(13,588.16)			May-06	May-06		2006
121521	GR B4 Penthouse Insulation	29,730.02		(29,730.02)		0.02%	29,730.02	-	(29,730.02)			Apr-06	Jul-06		2006
121524	KU - PINEVILLE EXPANSION	55,125.86		(55,125.86)		0.03%	55,125.86	-	(55,125.86)			Apr-06	Oct-06		2006
121533	Replace X bushings on T-356	16,027.70		(16,027.70)		0.01%	16,027.70	-	(16,027.70)			Apr-06	Jun-06		2006
121535	TC CT Oil Clean System (KU)	29,565.29		(29,565.29)		0.02%	29,565.29	-	(29,565.29)			Jul-06	Jul-06		2006
121537	BR3A AUX XFMR REWIND 06	356,059.96		(356,059.96)		0.21%	356,059.96	-	(356,059.96)			Jul-06	Aug-07	Emergent work discovered during testing of the transformer following the BR 3-A Main Breaker fire.	2006
121540	Arnold-Delvinta AEP Wooten Tap	181,280.80		(181,280.80)		0.11%	181,280.80	-	(181,280.80)			Apr-06	Jun-06		2006
121544	KGN-Primedia Upgrade	2,425.65		(2,425.65)		0.00%	2,425.65	-	(2,425.65)			Sep-06	Sep-06		2006
121553	Shelbyville Bypass	62,587.65		(62,587.65)		0.04%	62,587.65	-	(62,587.65)			Oct-06	Aug-08		2006
121554	CT 8-11 SFC BREAKERS 06	10,526.68		(10,526.68)		0.01%	10,526.68	-	(10,526.68)			Jul-06	Jul-06		2006
121555	TY CY FEEDER SPD CNTL 06	9,837.62		(9,837.62)		0.01%	9,837.62	-	(9,837.62)			Nov-06	May-07		2006
121560	SMT-KYTC #08-270.10	61,623.75		(61,623.75)		0.04%	61,623.75	-	(61,623.75)			Aug-06	Dec-07		2006
121562	2006 MAYOC TOOLS	6,543.20		(6,543.20)		0.00%	6,543.20	-	(6,543.20)			Aug-06	Mar-07		2006
121569	Dix Dam EMS/Cntrl addtns	14,291.69		(14,291.69)		0.01%	14,291.69	-	(14,291.69)			Jun-06	Jul-06		2006
121570	VOLTAGE MONITORING EQMT	7,076.51		(7,076.51)		0.00%	7,076.51	-	(7,076.51)			Jul-06	Jul-06		2006
121578	NORTON DRIVE THRU WINDOW	10,764.12		(10,764.12)		0.01%	10,764.12	-	(10,764.12)			Nov-06	Nov-06		2006
121582	US 58 22KV Repair	40,643.63		(40,643.63)		0.02%	40,643.63	-	(40,643.63)			Jun-06	Jun-07		2006
121586	West Lex. RTU Replacement	17,789.58		(17,789.58)		0.01%	17,789.58	-	(17,789.58)			Jul-06	Oct-07		2006
121631	East Franfort RTU Replacement	34,256.51		(34,256.51)		0.02%	34,256.51	-	(34,256.51)			Jul-06	Jun-07		2006
121632	Replace Bardstown 138kV PTs	24,840.77		(24,840.77)		0.01%	24,840.77	-	(24,840.77)			Jun-06	Jul-07		2006
121635	TY3 DEMINERALIZER UPGR 06	317,345.25		(317,345.25)		0.19%	317,345.25	-	(317,345.25)			Oct-06	Jul-07	Emergent project due to existing demineralizer not capable of handling the conductivity of the river water	2006
121651	IMPACT SOFTWARE KU - LTFP	111,269.20		(111,269.20)		0.06%	111,269.20	-	(111,269.20)			Jun-06	Dec-06		2006
121655	ORACLE LICENSES (KU %)	34,214.32		(34,214.32)		0.02%	34,214.32	-	(34,214.32)			Jun-06	Jun-06		2006
121659	Pisgah RTU Replacement	19,583.76		(19,583.76)		0.01%	19,583.76	-	(19,583.76)			Aug-06	Apr-07		2006
121661	DANVILLE HVAC	6,331.00		(6,331.00)		0.00%	6,331.00	-	(6,331.00)			Jul-06	Jul-06		2006
121662	CAMPBELLSVILLE ADA DOORS	3,776.09		(3,776.09)		0.00%	3,776.09	-	(3,776.09)			Jul-06	Jul-06		2006
121663	GEORGETOWN HEAT PUMP	6,814.71		(6,814.71)		0.00%	6,814.71	-	(6,814.71)			Jul-06	Mar-07		2006
121668	Transmission Test Equipment	7,630.91		(7,630.91)		0.00%	7,630.91	-	(7,630.91)			Jul-06	Sep-06		2006
121671	GH1 PULVERIZERS AIR FLOW CTRL	495,031.27		(495,031.27)		0.29%	495,031.27	-	(495,031.27)			Jul-06	Jan-07	Emergent work due to U-1 Pulverizer explosions	2006
121672	GH1 PULVERIZER VANE WHEELS	389,753.03		(389,753.03)		0.23%	389,753.03	-	(389,753.03)			Aug-06	Jan-07	Emergent work due to U-1 Pulverizer explosions	2006
121674	KU Storms - May 31, 2006	19,640.92		(19,640.92)		0.01%	19,640.92	-	(19,640.92)			May-06	Jun-06		2006
121675	KU Storms - June 10 & 11, 2006	26,755.32		(26,755.32)		0.02%	26,755.32	-	(26,755.32)			Jun-06	Aug-06		2006
121678	GR 2007 Fire Protection	6,843.42		(6,843.42)		0.00%	6,843.42	-	(6,843.42)	Jan-07	Dec-07	Dec-06	Apr-07		2006
121680	BR3 SWP BRKR-CUBICLE REPL 06	26,118.61		(26,118.61)		0.02%	26,118.61	-	(26,118.61)			Aug-06	Dec-06		2006
121682	TC Ash/Gypsum Ponds - KU	146,521.71		(146,521.71)		0.09%	146,521.71	-	(146,521.71)	Jan-07	Dec-11	Aug-06	Dec-09		2006
121687	KU Storms - June 23, 2006	23,516.74		(23,516.74)		0.01%	23,516.74	-	(23,516.74)			Jun-06	Jul-07		2006
121690	Farley Replace Fence	23,750.79		(23,750.79)		0.01%	23,750.79	-	(23,750.79)			Oct-06	Jan-07		2006
121692	Rear Project Cubes	90,702.02		(90,702.02)		0.05%	90,702.02	-	(90,702.02)			Nov-06	Dec-06		2006
121693	West Frankfort RTU Replacement	28,351.93		(28,351.93)		0.02%	28,351.93	-	(28,351.93)			Jul-06	Apr-07		2006
121697	NW Report and Sec Mgt Sys KU	22,312.35		(22,312.35)		0.01%	22,312.35	-	(22,312.35)			Sep-06	Dec-06		2006
121702	Magic Solutions Enh KU	87,093.93		(87,093.93)		0.05%	87,093.93	-	(87,093.93)			Jul-06	Dec-06		2006
121705	Avon Tap 69kv reloc	2,537.22		(2,537.22)		0.00%	2,537.22	-	(2,537.22)			Nov-06	Dec-06		2006
121706	KU Storms - July 21, 2006	46,757.12		(46,757.12)		0.03%	46,757.12	-	(46,757.12)			Jul-06	Nov-07		2006
121919	Replace Ohio Co. 608 Bushings	4,200.38		(4,200.38)		0.00%	4,200.38	-	(4,200.38)			Jun-06	Aug-06		2006
121931	BROWN N TT RCVR	11,348.24		(11,348.24)		0.01%	11,348.24	-	(11,348.24)			Jul-06	Dec-09		2006
121948	Replace Princeton-674 Bushing	4,071.38		(4,071.38)		0.00%	4,071.38	-	(4,071.38)			Jul-06	Jul-06		2006
121966	IMS Tools - KU	44,066.02		(44,066.02)		0.03%	44,066.02	-	(44,066.02)			Aug-06	Jan-07		2006
121972	GR High Pressure F.W. Heater	296,527.08		(296,527.08)		0.17%	296,527.08	-	(296,527.08)			Aug-06	Aug-07		2006
122042	TY3 5-1 EL MILL CONV 07	67,271.50		(67,271.50)		0.04%	67,271.50	-	(67,271.50)	Apr-07	Apr-07	Dec-06	May-07		2006
122050	Ghent-Kenton 138kV Pole Repl	336,419.41		(336,419.41)		0.20%	336,419.41	-	(336,419.41)			Oct-06	Jan-08	Emergency repair of lattice tower failure began late in 2006 and continued into 2007. Due to the timing of the failure, this was not in the budget for either year.	2006
122052	Command Center Renovation KU	25,580.14		(25,580.14)		0.01%	25,580.14	-	(25,580.14)			Jul-06	Nov-06		2006
122079	BR SODIUM ANLYZR REPL 06-07	47,728.80		(47,728.80)		0.03%	47,728.80	-	(47,728.80)	Jan-07	Dec-07	Dec-06	Feb-07		2006
122086	DX1 OVERHAUL 11-12	24,646.17		(24,646.17)		0.01%	24,646.17	-	(24,646.17)	Jan-07	Dec-11	Oct-06	Apr-09		2006
122091	Lancaster Sub - EKP 69kV Tie	32,883.12		(32,883.12)		0.02%	32,883.12	-	(32,883.12)			Aug-06	Aug-08		2006
122094	Lake Reba RTU Replacement	520.32		(520.32)		0.00%	520.32	-	(520.32)			Nov-06	Jan-09		2006
122096	COGNOS - KU	56,036.36		(56,036.36)		0.03%	56,036.36	-	(56,036.36)			Aug-06	Jan-07		2006
122098	GH3 CT CELL 3-4 REBUILD 07	420,813.46		(420,813.46)		0.25%	420,813.46	-	(420,813.46)	Jan-07	Dec-07	Nov-06	Dec-06	Project schedule accelerated into 2006 due to operational needs(budgeted in 2007)	2006

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
122116	Replace Forks	4,390.25		(4,390.25)		0.00%	4,390.25	-	(4,390.25)			Nov-06	Nov-06		2006
122117	Daviess Co 345kV Tie	15,681.94		(15,681.94)		0.01%	15,681.94	-	(15,681.94)			Aug-06	Dec-08		2006
122125	Butler Switches - Ghent/Kenton	153,167.63		(153,167.63)		0.09%	153,167.63	-	(153,167.63)			Oct-06	May-07		2006
122185	KU Storms-August 3, 2006	1,990.28		(1,990.28)		0.00%	1,990.28	-	(1,990.28)			Aug-06	Apr-07		2006
122186	KU Storms - August 10, 2006	29,313.89		(29,313.89)		0.02%	29,313.89	-	(29,313.89)			Aug-06	Oct-07		2006
122187	Install Breaker Minor Farm	31,712.30		(31,712.30)		0.02%	31,712.30	-	(31,712.30)			Oct-06	Apr-08		2006
122190	G'Town Security	9,756.67		(9,756.67)		0.01%	9,756.67	-	(9,756.67)			Aug-06	Nov-06		2006
122191	on TB0664	8,195.22		(8,195.22)		0.00%	8,195.22	-	(8,195.22)			Aug-06	Jan-07		2006
122194	Lexington Tape Upgrade KU	313,644.03		(313,644.03)		0.18%	313,644.03	-	(313,644.03)			Oct-06	Aug-07	New identified need for additional backup capability for mainframe and open systems based on changes in technology.	2006
122196	Etown 614 Upgrade	1,013.39		(1,013.39)		0.00%	1,013.39	-	(1,013.39)			Oct-06	Jan-07		2006
122200	BR2 DCS RM HVAC REPL 06	8,815.90		(8,815.90)		0.01%	8,815.90	-	(8,815.90)			Oct-06	Dec-06		2006
122202	TY3 ABATEMENT 06	24,384.94		(24,384.94)		0.01%	24,384.94	-	(24,384.94)			Oct-06	Oct-06		2006
122204	KU Storms - Sept. 22, 2006	78,891.90		(78,891.90)		0.05%	78,891.90	-	(78,891.90)			Aug-06	Dec-06		2006
122205	KU Storms - Dec. 1, 2006	18,205.64		(18,205.64)		0.01%	18,205.64	-	(18,205.64)			Dec-06	Oct-07		2006
122206	Inst Fence Loudon Storage Lot	635.33		(635.33)		0.00%	635.33	-	(635.33)			Oct-06	May-07		2006
122211	Brown CT-Brdstwn P2	728.11		(728.11)		0.00%	728.11	-	(728.11)			Oct-06	Jul-09		2006
122212	GR U4 Spare Mill Motor	14,389.96		(14,389.96)		0.01%	14,389.96	-	(14,389.96)			Sep-06	Sep-06		2006
122213	GR U4 4-1 Condensate Motor	36,680.16		(36,680.16)		0.02%	36,680.16	-	(36,680.16)			Sep-06	Sep-06		2006
122221	Replace Dix Dam Roof	112,735.19		(112,735.19)		0.07%	112,735.19	-	(112,735.19)			Nov-06	Dec-06		2006
122224	ACS Radius Appl Upgrade KU	12,237.86		(12,237.86)		0.01%	12,237.86	-	(12,237.86)			Oct-06	Dec-06		2006
122228	ELECTRONIC PAYMENT (KU %)	34,604.61		(34,604.61)		0.02%	34,604.61	-	(34,604.61)			Sep-06	Mar-07		2006
122238	BR MECHANICS HAND TOOLS 06	22,397.90		(22,397.90)		0.01%	22,397.90	-	(22,397.90)			Oct-06	Dec-06		2006
122239	GH 2-2 FD FAN MOTOR	177,945.00		(177,945.00)		0.10%	177,945.00	-	(177,945.00)			Nov-06	Nov-06		2006
122246	KU SMALLWORLD FUNCTIONALITY	12,500.00		(12,500.00)		0.01%	12,500.00	-	(12,500.00)			Nov-06	Dec-06		2006
122250	E'TOWN Night Drop	4,234.73		(4,234.73)		0.00%	4,234.73	-	(4,234.73)			Sep-06	Nov-06		2006
122251	LON FAWN VALLEY ESTATES	80,980.34		(80,980.34)		0.05%	80,980.34	-	(80,980.34)			Oct-06	Aug-08		2006
122252	OCEDA 600 Amp U.G.	(294,400.87)		294,400.87		-0.17%	(294,400.87)	-	294,400.87			Oct-06	Dec-09		2006
122265	Morganfield Fence Repl	50,155.87		(50,155.87)		0.03%	50,155.87	-	(50,155.87)			Sep-06	Mar-07		2006
122267	Marion Sub Cap Fence Repl	8,146.32		(8,146.32)		0.00%	8,146.32	-	(8,146.32)			Sep-06	Feb-07		2006
122268	Wheatcroft Sub Cap Fence Repl	8,713.33		(8,713.33)		0.01%	8,713.33	-	(8,713.33)			Sep-06	Feb-07		2006
122271	Higby Mill Carrier	10,278.27		(10,278.27)		0.01%	10,278.27	-	(10,278.27)			Oct-06	Dec-06		2006
122276	Backup Data Center KU	37,263.61		(37,263.61)		0.02%	37,263.61	-	(37,263.61)	Jan-07	Dec-08	Oct-06	Feb-09		2006
122287	EKP Cynthiana Interconnect	105.27		(105.27)		0.00%	105.27	-	(105.27)			Nov-06	Dec-07		2006
122292	BR2 ALARM MANAGER UPGR 06	20,222.46		(20,222.46)		0.01%	20,222.46	-	(20,222.46)			Nov-06	Dec-06		2006
122300	NAS 345-138kV,450MVA xfrm	1,434.43		(1,434.43)		0.00%	1,434.43	-	(1,434.43)	Jan-07	Dec-08	Dec-06	Sep-09		2006
122430	CT SILICA ANALYZER 06	25,329.36		(25,329.36)		0.01%	25,329.36	-	(25,329.36)			Oct-06	Nov-07		2006
122441	MODIFY EXISTING CRANE	2,606.28		(2,606.28)		0.00%	2,606.28	-	(2,606.28)			Dec-06	Dec-06		2006
122449	NAS TAP 345kV Line	3,101.57		(3,101.57)		0.00%	3,101.57	-	(3,101.57)	Jan-07	Dec-08	Nov-06	Jan-09		2006
122456	BR OPS SUPV OFFICE 06	47,605.93		(47,605.93)		0.03%	47,605.93	-	(47,605.93)			Dec-06	Mar-07		2006
122465	BR3 ROOF VENT FAN REPL 06	47,951.17		(47,951.17)		0.03%	47,951.17	-	(47,951.17)			Nov-06	Jan-08		2006
122487	RISS Backup KU	55,922.73		(55,922.73)		0.03%	55,922.73	-	(55,922.73)			Nov-06	Dec-07		2006
122489	TC CT Comp Blade Repl - KU	166,118.21		(166,118.21)		0.10%	166,118.21	-	(166,118.21)			Nov-06	Nov-06		2006
122492	FileNet Upgrade (KU %)	5,582.13		(5,582.13)		0.00%	5,582.13	-	(5,582.13)			Nov-06	Aug-07		2006
122533	KU WWA TO SMALLWORLD	6,688.39		(6,688.39)		0.00%	6,688.39	-	(6,688.39)			Dec-06	Jan-07		2006
122548	KU-GE Document Mgmt Equip 06	51,814.49		(51,814.49)		0.03%	51,814.49	-	(51,814.49)			Nov-06	Jan-07		2006
122556	OSI EMS Wrkstn Upgrade	5,644.73		(5,644.73)		0.00%	5,644.73	-	(5,644.73)			Nov-06	Dec-06		2006
122558	PINEVILLE OFFICE ADDITION	8,842.68		(8,842.68)		0.01%	8,842.68	-	(8,842.68)			Dec-06	Dec-06		2006
122565	GH 1E PRECIP TRANSFORMER	17,702.16		(17,702.16)		0.01%	17,702.16	-	(17,702.16)			Dec-06	Dec-06		2006
122569	Trend Micro KU	14,320.99		(14,320.99)		0.01%	14,320.99	-	(14,320.99)			Dec-06	Jan-07		2006
122580	GH 3-2 CIRC WATER PUMP MOTOR	82,029.34		(82,029.34)		0.05%	82,029.34	-	(82,029.34)			Dec-06	Dec-06		2006
122581	GH1 SCRUBBER DENSITY TRANS	13,411.72		(13,411.72)		0.01%	13,411.72	-	(13,411.72)			Dec-06	Dec-06		2006
122582	GH SURGE BIN LEVEL INDICATION	20,121.04		(20,121.04)		0.01%	20,121.04	-	(20,121.04)			Dec-06	Dec-06		2006
122583	GH1 & 4 COAL FEEDER MOTORS	36,277.81		(36,277.81)		0.02%	36,277.81	-	(36,277.81)			Dec-06	Dec-06		2006
122584	GH 1-3 SOOTBLOWING AIR COMP	283,267.41		(283,267.41)		0.17%	283,267.41	-	(283,267.41)			Dec-06	Dec-06		2006
122585	GH ASH FILTR AIR SCOUR BLOWERS	59,478.35		(59,478.35)		0.03%	59,478.35	-	(59,478.35)			Dec-06	Jan-07		2006
122586	GH RECLAIM #1 SUMP PUMP REPL	34,607.76		(34,607.76)		0.02%	34,607.76	-	(34,607.76)			Dec-06	Dec-06		2006
122590	DX INTAKE TWR CATH PRO RPL 06	35,653.50		(35,653.50)		0.02%	35,653.50	-	(35,653.50)			Dec-06	Jan-07		2006
122591	CT ICE PLANT HEADER 06	111,775.52		(111,775.52)		0.07%	111,775.52	-	(111,775.52)			Dec-06	Dec-06		2006
122592	BR1 SAS BRNR DIFF TRIAL 06	16,611.77		(16,611.77)		0.01%	16,611.77	-	(16,611.77)			Dec-06	Dec-06		2006
122595	Test Tools for CIS KU*	37,045.72		(37,045.72)		0.02%	37,045.72	-	(37,045.72)			Dec-06	Jan-07		2006
122599	U4 Aux Transformer Cables	37,339.60		(37,339.60)		0.02%	37,339.60	-	(37,339.60)			Dec-06	Dec-06		2006
122600	Control Air Compressor	82,289.36		(82,289.36)		0.05%	82,289.36	-	(82,289.36)			Dec-06	Jan-07		2006
122604	Share Point KU	8,017.42		(8,017.42)		0.00%	8,017.42	-	(8,017.42)			Dec-06	Oct-08		2006
122607	TC CT9 Comp Blade Repl	207,900.00		(207,900.00)		0.12%	207,900.00	-	(207,900.00)			Dec-06	Mar-09		2006
122609	Ghent Ash Pond/Landfill	58,964.87		(58,964.87)		0.03%	58,964.87	-	(58,964.87)	Jan-08	Dec-11	Dec-06	Dec-09		2006
122617	KU BOC Call Center Training Rm	10,611.26		(10,611.26)		0.01%	10,611.26	-	(10,611.26)			Dec-06	Feb-07		2006
122624	GE Ultrasonic Equipment	6,464.49		(6,464.49)		0.00%	6,464.49	-	(6,464.49)			Dec-06	Dec-06		2006
122631	Gen.Eng.Eddy Current Equip	29,139.06		(29,139.06)		0.02%	29,139.06	-	(29,139.06)			Dec-06	Jul-07		2006
122632	KU- GE PdM Accessory Equip	3,012.67		(3,012.67)		0.00%	3,012.67	-	(3,012.67)			Dec-06	Dec-06		2006
122646	GH ROUGH TERRAIN FORK TRUCK	114,697.34		(114,697.34)		0.07%	114,697.34	-	(114,697.34)			Dec-06	Dec-06		2006
122652	DX TEST HEAD 06	205,248.20		(205,248.20)		0.12%	205,248.20	-	(205,248.20)			Dec-06	Dec-06		2006
BTM156	Behind The Meter 156	635.61		(635.61)		0.00%	635.61	-	(635.61)			Jan-04	Dec-09		2006
BTM216	BEHIND THE METER 216	(8,349.41)		8,349.41		0.00%	(8,349.41)	-	8,349.41			Jan-04	Dec-09		2006
BTM236	Behind the Meter 236	14,697.40		(14,697.40)		0.01%	14,697.40	-	(14,697.40)			Jan-04	Jun-09		2006

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
BTM246	BEHIND THE METER 246	(4,903.67)		4,903.67		0.00%	(4,903.67)	-	4,903.67			Oct-06	Dec-07		2006
BTM256	BEHIND THE METER 256	(17,459.74)		17,459.74		-0.01%	(17,459.74)	-	17,459.74			Jan-04	Jun-09		2006
BTM315	BEHIND THE METER 315	1,330.51		(1,330.51)		0.00%	1,330.51	-	(1,330.51)			Feb-05	Jun-09		2006
BTM366	BEHIND THE METER 366	-		-		0.00%	-	-	-			Jun-06	Sep-08		2006
BTM416	BEHIND THE METER	1,280.45		(1,280.45)		0.00%	1,280.45	-	(1,280.45)			Jan-04	Dec-07		2006
BTM426	BEHIND THE METER - 014260	5,125.60		(5,125.60)		0.00%	5,125.60	-	(5,125.60)			Jan-04	Dec-09		2006
BTM766	BEHIND THE METER 766	1,602.27		(1,602.27)		0.00%	1,602.27	-	(1,602.27)			Aug-05	Dec-07		2006
ECAPRR156	Inst cap/reg/recl-Earlington	19,081.69		(19,081.69)		0.01%	19,081.69	-	(19,081.69)	Jan-04	Dec-09	Dec-04	Apr-09		2006
ECAPRR216	Instl cap/reg/recl-Danville	21,902.87	5,114.46	(16,788.41)	-328%	0.01%	21,902.87	5,114.46	(16,788.41)	Jan-06	Dec-09	Mar-04	Dec-09		2006
ECAPRR236	Inst cap/reg/recl-Richmond	6,783.56		(6,783.56)		0.00%	6,783.56	-	(6,783.56)	Jan-07	Dec-09	Feb-04	Aug-09		2006
ECAPRR246	Inst cap/reg/recl-Etown	55,761.04		(55,761.04)		0.03%	55,761.04	-	(55,761.04)	Jan-04	Dec-09	Feb-04	Dec-09		2006
ECAPRR256	Inst cap/reg/recl-Shelbyville	33,934.02		(33,934.02)		0.02%	33,934.02	-	(33,934.02)	Jan-04	Dec-09	Jan-04	Dec-09		2006
ECAPRR315	Inst cap/reg/recl-Lexington	253,376.48	10,292.80	(243,083.68)	-2362%	0.15%	253,376.48	10,292.80	(243,083.68)	Jan-04	Dec-09	Mar-04	Sep-09		2006
ECAPRR366	Inst cap/reg/recl-Maysville	39,979.92	10,071.00	(29,908.92)	-297%	0.02%	39,979.92	10,071.00	(29,908.92)	Feb-06	Sep-09	Jan-04	Nov-09		2006
ECAPRR416	Inst cap/reg/recl-Pineville	23,671.61		(23,671.61)		0.01%	23,671.61	-	(23,671.61)	Jan-07	Dec-09	Aug-04	Jan-09		2006
ECAPRR426	Instl cap/reg/recl-London	3,164.12		(3,164.12)		0.00%	3,164.12	-	(3,164.12)	Jan-07	Dec-09	Jan-05	Dec-09		2006
FUSE156	Fuse Coord-Earlington	9,456.27		(9,456.27)		0.01%	9,456.27	-	(9,456.27)			Feb-04	Dec-09		2006
FUSE216	Fuse Coord-Danville	2,924.34		(2,924.34)		0.00%	2,924.34	-	(2,924.34)	Jan-08	Dec-08	Apr-04	Dec-09		2006
FUSE236	Fuse Coor-Richmond	2,707.98		(2,707.98)		0.00%	2,707.98	-	(2,707.98)	Jan-04	Dec-04	Jan-04	Jun-08		2006
FUSE246	Fuse Coord-Etown	170.50		(170.50)		0.00%	170.50	-	(170.50)			Aug-06	Aug-06		2006
FUSE256	Fuse Coord-Shelbyville	752.20		(752.20)		0.00%	752.20	-	(752.20)			Jan-04	Dec-09		2006
FUSE416	Fuse Coord-Pineville	463.57		(463.57)		0.00%	463.57	-	(463.57)			Oct-04	Aug-09		2006
K0000	CIS DATA	(16,106.29)		16,106.29		-0.01%	(16,106.29)	-	16,106.29			Jan-04	Apr-09		2006
K5	RELOCATIONS TRANS LINES	216,372.56	441,000.00	224,627.44	51%	0.13%	216,372.56	441,000.00	224,627.44	Jan-04	Dec-08	Jan-04	Jun-09		2006
K6	NEW FACILITIES TRANS LINE PWO	110,183.47	441,000.00	330,816.53	75%	0.06%	110,183.47	441,000.00	330,816.53	Jan-04	Dec-08	Jan-04	Sep-09	Actual needs were lower than expected allowing for budgeted dollars to be prioritized to other projects.	2006
K7	PARAMETER UPGRADE T LINE PWO	77,206.49	1,623,000.00	1,545,793.51	95%	0.05%	77,206.49	1,623,000.00	1,545,793.51	Jan-04	Dec-08	Jan-04	Sep-09	Prioritized to other projects - placeholders for Transmission Planning projects that ultimately were cancelled	2006
K8	STORM DAMAGE T-LINE PWO	513,726.89		(513,726.89)		0.30%	513,726.89	-	(513,726.89)	Jan-07	Dec-08	Jan-04	Dec-09	Storm restoration was not budgeted by Transmission in 2006.	2006
K9	PRIORITY REPL T-LINES PWO	4,981,953.56	2,331,600.12	(2,650,353.44)	-114%	2.91%	4,981,953.56	2,331,600.12	(2,650,353.44)	Jan-04	Dec-08	Jan-04	Dec-09	Replaced more poles than originally planned. Overhead line crews are utilized on pole replacement blankets when outages are not available to complete larger scale line work.	2006
LINLO156	LINE LOCATION - 011560	10,842.01		(10,842.01)		0.01%	10,842.01	-	(10,842.01)			Feb-04	Dec-07		2006
MCAPR156	CAP/REG/RECL - 011560	19,921.57		(19,921.57)		0.01%	19,921.57	-	(19,921.57)	Jan-07	Dec-09	Jan-04	Dec-09		2006
MCAPR216	CAP/REG/RECL - 012160	5,060.48		(5,060.48)		0.00%	5,060.48	-	(5,060.48)	Jan-07	Dec-09	Sep-04	Nov-09		2006
MCAPR236	CAP/REG/RECL - 012360	2,469.61		(2,469.61)		0.00%	2,469.61	-	(2,469.61)	Jan-07	Dec-09	Jan-04	Nov-09		2006
MCAPR246	CAP/REG/RECL - 012460	7,378.02		(7,378.02)		0.00%	7,378.02	-	(7,378.02)	Jan-08	Dec-09	Jul-06	Dec-09		2006
MCAPR315	CAP/REG/RECL - 013150	1,981.80		(1,981.80)		0.00%	1,981.80	-	(1,981.80)	Jan-07	Dec-09	Jan-04	Nov-09		2006
MCAPR366	CAP/REG/RECL - 013660	12,179.04		(12,179.04)		0.01%	12,179.04	-	(12,179.04)	Jan-08	Dec-09	Jan-04	Dec-09		2006
MCAPR416	CAP/REG/RECL - 0146160	610.15		(610.15)		0.00%	610.15	-	(610.15)	Jan-07	Dec-08	Jul-04	Feb-08		2006
MCAPR426	CAP/REG/RECL - 014260	4,072.01		(4,072.01)		0.00%	4,072.01	-	(4,072.01)	Jan-08	Dec-09	Jan-06	Nov-09		2006
MTRPUR315	PURCHASE OF METERS 315	2,017.63		(2,017.63)		0.00%	2,017.63	-	(2,017.63)			Sep-05	Feb-06		2006
MTRPUR582	PURCHASE OF METERS	1,104,579.97	1,395,011.00	290,431.03	21%	0.64%	1,104,579.97	1,395,011.00	290,431.03	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBCD156	NEW BUSINESS COM 156	439.15		(439.15)		0.00%	439.15	-	(439.15)			Jan-05	Sep-09		2006
NBCD156OH	New Bus Comm-Ovhd-Earlington	301,494.84	316,007.69	14,512.85	5%	0.18%	301,494.84	316,007.69	14,512.85	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBCD156UG	New Bus Comm-UG-Earlington	55,761.67	47,156.53	(8,605.14)	-18%	0.03%	55,761.67	47,156.53	(8,605.14)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBCD166	NEW BUSINESS COM 166	(3,152.75)		3,152.75		0.00%	(3,152.75)	-	3,152.75			Jan-04	Sep-09		2006
NBCD216	NEW BUSINESS COM 216	38,661.56		(38,661.56)		0.02%	38,661.56	-	(38,661.56)			Jan-04	Dec-09		2006
NBCD216OH	New Bus Comm-Ovhd-Danville	367,229.32	360,526.41	(6,702.91)	-2%	0.21%	367,229.32	360,526.41	(6,702.91)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBCD216UG	New Bus Comm-UG-Danville	109,690.43	144,055.20	34,364.77	24%	0.06%	109,690.43	144,055.20	34,364.77	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBCD236	NEW BUSINESS COM 236	(124,131.43)		124,131.43		-0.07%	(124,131.43)	-	124,131.43			Feb-04	Sep-09		2006
NBCD236OH	New Bus Comm-Ovhd-Richmond	319,890.07	262,035.68	(57,854.39)	-22%	0.19%	319,890.07	262,035.68	(57,854.39)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBCD236UG	New Bus Comm-UG-Richmond	190,822.49	216,485.49	25,663.00	12%	0.11%	190,822.49	216,485.49	25,663.00	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBCD246	NEW BUSINESS COM 246	(6,593.68)		6,593.68		0.00%	(6,593.68)	-	6,593.68			Jan-04	Sep-09		2006
NBCD246OH	New Bus Comm-Ovhd-Etown	214,776.97	181,970.98	(32,805.99)	-18%	0.13%	214,776.97	181,970.98	(32,805.99)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBCD246UG	New Bus Comm-UG-Etown	96,598.63	110,762.53	14,163.90	13%	0.06%	96,598.63	110,762.53	14,163.90	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBCD256	NEW BUSINESS COM 256	(16,200.79)		16,200.79		-0.01%	(16,200.79)	-	16,200.79			Jan-04	Sep-09		2006
NBCD256OH	New Bus Comm-Ovhd-Shelbyvl	332,136.99	194,436.71	(137,700.28)	-71%	0.19%	332,136.99	194,436.71	(137,700.28)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBCD256UG	New Bus Comm-UG-Shelbyville	138,708.15	171,643.05	32,934.90	19%	0.08%	138,708.15	171,643.05	32,934.90	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBCD315	NEW BUSINESS COM 315	(5,840.28)		5,840.28		0.00%	(5,840.28)	-	5,840.28			Mar-05	Sep-09		2006
NBCD315OH	New Bus Comm-Ovhd-Lexington	1,432,088.62	656,977.53	(775,111.09)	-118%	0.84%	1,432,088.62	656,977.53	(775,111.09)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - commercial. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2006
NBCD315UG	New Bus Comm-UG-Lexington	1,050,786.16	555,821.90	(494,964.26)	-89%	0.61%	1,050,786.16	555,821.90	(494,964.26)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - commercial. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2006
NBCD366	NEW BUSINESS COM 366	(8,418.03)	(31,332.00)	(22,913.97)	73%	0.00%	(8,418.03)	(31,332.00)	(22,913.97)	Jan-06	Dec-09	Jan-04	Sep-09		2006
NBCD366OH	New Bus Comm-Ovhd-Maysville	431,634.42	368,015.81	(63,618.61)	-17%	0.25%	431,634.42	368,015.81	(63,618.61)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBCD366UG	New Bus Comm-UG-Maysville	230,439.58	112,319.51	(118,120.07)	-105%	0.13%	230,439.58	112,319.51	(118,120.07)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBCD416	NEW BUSINESS COM 416	(35,246.34)		35,246.34		-0.02%	(35,246.34)	-	35,246.34			Jul-04	Sep-09		2006
NBCD416OH	New Bus Comm-Ovhd-Pineville	109,380.76	133,822.85	24,442.09	18%	0.06%	109,380.76	133,822.85	24,442.09	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBCD416UG	New Bus Comm-UG-Pineville	37,158.29	50,272.41	13,114.12	26%	0.02%	37,158.29	50,272.41	13,114.12	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBCD426	NEW BUSINESS COM 426	65,876.16		(65,876.16)		0.04%	65,876.16	-	(65,876.16)			Jan-04	Sep-09		2006

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
NBCD426OH	New Bus Comm-Ovhd-London	281,197.32	294,522.00	13,324.68	5%	0.16%	281,197.32	294,522.00	13,324.68	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBCD426UG	New Bus Comm-UG-London	309,444.34	138,007.02	(171,437.32)	-124%	0.18%	309,444.34	138,007.02	(171,437.32)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBCD766	NEW BUSINESS COM 766	3,800.28		(3,800.28)		0.00%	3,800.28	-	(3,800.28)			Jan-04	Sep-09		2006
NBCD766OH	New Bus Comm-Ovhd-Norton	154,743.23	244,491.02	89,747.79	37%	0.09%	154,743.23	244,491.02	89,747.79	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBCD766UG	New Bus Comm-UG-Norton	53,658.93	85,955.90	32,296.97	38%	0.03%	53,658.93	85,955.90	32,296.97	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBID156OH	New Bus Ind-Ovhd-Earlington	9,349.71	75,176.15	65,826.44	88%	0.01%	9,349.71	75,176.15	65,826.44	Jan-04	Dec-09	Feb-04	Sep-09		2006
NBID156UG	New Bus Ind-UG-Earlington	174.07		(174.07)		0.00%	174.07	-	(174.07)			Aug-05	Jul-06		2006
NBID216	NEW BUSINESS IND 216	10,102.37		(10,102.37)		0.01%	10,102.37	-	(10,102.37)			Jan-04	Sep-09		2006
NBID216OH	New Bus Ind-Ovhd-Danville	96,488.60	95,240.74	(1,247.86)	-1%	0.06%	96,488.60	95,240.74	(1,247.86)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBID216UG	New Bus Ind-UG-Danville	81,587.34	18,671.34	(62,916.00)	-337%	0.05%	81,587.34	18,671.34	(62,916.00)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBID236OH	New Bus Ind-Ovhd-Richmond	49,786.61	31,767.30	(18,019.31)	-57%	0.03%	49,786.61	31,767.30	(18,019.31)	Jan-04	Dec-09	Mar-05	May-09		2006
NBID236UG	New Bus Ind-UG-Richmond	4,937.41	31,544.66	26,607.25	84%	0.00%	4,937.41	31,544.66	26,607.25	Jan-04	Dec-09	Mar-04	Feb-07		2006
NBID246OH	New Bus Ind-Ovhd-Etown	4,713.50	49,945.62	45,232.12	91%	0.00%	4,713.50	49,945.62	45,232.12	Jan-04	Dec-09	Jan-04	Aug-08		2006
NBID246UG	New Bus Ind-UG-Etown	7,702.03	55,551.36	47,849.33	86%	0.00%	7,702.03	55,551.36	47,849.33	Jan-04	Dec-06	Jan-04	Feb-06		2006
NBID256OH	New Bus Ind-Ovhd-Shelbyvl	11,483.68	7,598.49	(3,885.19)	-51%	0.01%	11,483.68	7,598.49	(3,885.19)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBID256UG	New Bus Ind-UG-Shelbyville	5,748.56	5,065.66	(682.90)	-13%	0.00%	5,748.56	5,065.66	(682.90)	Jan-04	Dec-09	Oct-04	May-09		2006
NBID315OH	New Bus Ind-Ovhd-Lexington	315.82	39,752.40	39,436.58	99%	0.00%	315.82	39,752.40	39,436.58	Jan-04	Dec-07	Feb-04	Aug-08		2006
NBID315UG	New Bus Ind-UG-Lexington	19,180.17	69,001.90	49,821.73	72%	0.01%	19,180.17	69,001.90	49,821.73	Jan-04	Dec-09	Jan-04	Mar-09		2006
NBID416OH	New Bus Ind-Ovhd-Pineville	332.53		(332.53)		0.00%	332.53	-	(332.53)			Sep-05	Dec-08		2006
NBID426	NEW BUSINESS IND 426	535.14		(535.14)		0.00%	535.14	-	(535.14)			Feb-04	Sep-09		2006
NBID426OH	New Bus Ind-Ovhd-London	15,249.42		(15,249.42)		0.01%	15,249.42	-	(15,249.42)	Jan-09	Dec-09	Jan-04	Sep-09		2006
NBID426UG	New Bus Ind-UG-London	10,720.85		(10,720.85)		0.01%	10,720.85	-	(10,720.85)	Jan-09	Dec-09	Jan-04	Jun-09		2006
NBID766UG	New Bus Ind-UG-Norton	75.75		(75.75)		0.00%	75.75	-	(75.75)			Nov-04	Jun-06		2006
NBMP416	NEW BUSINESS MINE POWER 416		38,519.48	38,519.48	100%	0.00%	-	38,519.48	38,519.48	Jun-06	Jul-06	Aug-04	Dec-04		2006
NBMP766	NEW BUSINESS MINE POWER 766	28,302.29		(28,302.29)		0.02%	28,302.29	-	(28,302.29)			Jun-04	Aug-08		2006
NBRD156	NEW BUSINESS RES 156	17,482.89		(17,482.89)		0.01%	17,482.89	-	(17,482.89)			Jan-04	Sep-09		2006
NBRD156OH	New Bus Resid-Ovhd-Earlington	1,062,424.91	1,278,790.08	216,365.17	17%	0.62%	1,062,424.91	1,278,790.08	216,365.17	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBRD156UG	New Bus Resid-UG-Earlington	263,896.78	210,481.66	(53,415.12)	-25%	0.15%	263,896.78	210,481.66	(53,415.12)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBRD166	NEW BUSINESS RES 166	(6,637.89)		6,637.89		0.00%	(6,637.89)	-	6,637.89			Jan-04	Sep-09		2006
NBRD216	NEW BUSINESS RES 216	32,382.30		(32,382.30)		0.02%	32,382.30	-	(32,382.30)			Jan-04	Sep-09		2006
NBRD216OH	New Bus Resid-Ovhd-Danville	663,652.88	827,793.98	164,141.10	20%	0.39%	663,652.88	827,793.98	164,141.10	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBRD216UG	New Bus Resid-UG-Danville	372,545.00	352,071.18	(20,473.82)	-6%	0.22%	372,545.00	352,071.18	(20,473.82)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBRD236	NEW BUSINESS RES 236	(33,128.28)		33,128.28		-0.02%	(33,128.28)	-	33,128.28			Jan-04	Sep-09		2006
NBRD236OH	New Bus Resid-Ovhd-Richmond	286,153.31	607,047.47	320,894.16	53%	0.17%	286,153.31	607,047.47	320,894.16	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - residential. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2006
NBRD236UG	New Bus Resid-UG-Richmond	244,853.22	265,692.86	20,839.64	8%	0.14%	244,853.22	265,692.86	20,839.64	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBRD246	NEW BUSINESS RES 246	(37,112.41)		37,112.41		-0.02%	(37,112.41)	-	37,112.41			Jan-04	Sep-09		2006
NBRD246OH	New Bus Resid-Ovhd-Etown	296,469.89	319,351.58	22,881.69	7%	0.17%	296,469.89	319,351.58	22,881.69	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBRD246UG	New Bus Resid-UG-Etown	133,297.86	172,604.87	39,307.01	23%	0.08%	133,297.86	172,604.87	39,307.01	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBRD256	NEW BUSINES RES 256	(22,350.87)		22,350.87		-0.01%	(22,350.87)	-	22,350.87			Jan-04	Sep-09		2006
NBRD256OH	New Bus Resid-Ovhd-Shelbyvl	571,109.35	454,507.78	(116,601.57)	-26%	0.33%	571,109.35	454,507.78	(116,601.57)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBRD256UG	New Bus Resid-UG-Shelbyville	359,404.05	291,830.03	(67,574.02)	-23%	0.21%	359,404.05	291,830.03	(67,574.02)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBRD315	NEW BUSINESS RES 315	(59.00)		59.00		0.00%	(59.00)	-	59.00			Feb-04	Sep-09		2006
NBRD315OH	New Bus Resid-Ovhd-Lexington	1,921,776.92	1,364,799.32	(556,977.60)	-41%	1.12%	1,921,776.92	1,364,799.32	(556,977.60)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - residential. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2006
NBRD315UG	New Bus Resid-UG-Lexington	2,002,383.34	829,919.03	(1,172,464.31)	-141%	1.17%	2,002,383.34	829,919.03	(1,172,464.31)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - residential. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2006
NBRD336	NEW BUSINESS RES 336	(2,611.00)		2,611.00		0.00%	(2,611.00)	-	2,611.00			Jan-04	Sep-09		2006
NBRD366	NEW BUSINESS RES 366	(21,134.72)	(26,856.00)	(5,721.28)	21%	-0.01%	(21,134.72)	(26,856.00)	(5,721.28)	Jan-06	Dec-09	Jan-04	Sep-09		2006
NBRD366OH	New Bus Resid-Ovhd-Maysville	620,798.76	729,315.42	108,516.66	15%	0.36%	620,798.76	729,315.42	108,516.66	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBRD366UG	New Bus Resid-UG-Maysville	423,302.17	392,374.06	(30,928.11)	-8%	0.25%	423,302.17	392,374.06	(30,928.11)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBRD416	NEW BUSINESS RES 416	(6,048.12)		6,048.12		0.00%	(6,048.12)	-	6,048.12			Jan-04	Sep-09		2006
NBRD416OH	New Bus Resid-Ovhd-Pineville	424,437.04	460,271.55	35,834.51	8%	0.25%	424,437.04	460,271.55	35,834.51	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBRD416UG	New Bus Resid-UG-Pineville	148,286.69	108,456.55	(39,830.14)	-37%	0.09%	148,286.69	108,456.55	(39,830.14)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBRD426	NEW BUSINESS RES 426	66,677.95		(66,677.95)		0.04%	66,677.95	-	(66,677.95)			Jan-04	Sep-09		2006
NBRD426OH	New Bus Resid-Ovhd-London	437,361.23	686,127.77	248,766.54	36%	0.26%	437,361.23	686,127.77	248,766.54	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBRD426UG	New Bus Resid-UG-London	194,601.53	175,614.90	(18,986.63)	-11%	0.11%	194,601.53	175,614.90	(18,986.63)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBRD766	NEW BUSINESS RES 766	(5,527.71)		5,527.71		0.00%	(5,527.71)	-	5,527.71			Jan-04	Sep-09		2006
NBRD766OH	New Bus Resid-Ovhd-Norton	877,201.96	901,470.03	24,268.07	3%	0.51%	877,201.96	901,470.03	24,268.07	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBRD766UG	New Bus Resid-UG-Norton	213,676.78	167,082.09	(46,594.69)	-28%	0.12%	213,676.78	167,082.09	(46,594.69)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSB156OH	New Bus Subd-Ovhd-Earlington	26,164.53		(26,164.53)		0.02%	26,164.53	-	(26,164.53)	Jan-07	Dec-09	Jan-04	Oct-09		2006
NBSB156UG	New Bus Subd-UG-Earlington	13,894.57	50,984.90	37,090.33	73%	0.01%	13,894.57	50,984.90	37,090.33	Jan-04	Dec-09	Mar-04	Sep-09		2006
NBSB216OH	New Bus Subd-Ovhd-Danville	9,529.52	88,099.80	78,570.28	89%	0.01%	9,529.52	88,099.80	78,570.28	Jan-06	Dec-09	Jan-04	Oct-09		2006
NBSB216UG	New Bus Subd-UG-Danville	141,697.60	180,867.48	39,169.88	22%	0.08%	141,697.60	180,867.48	39,169.88	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSB236OH	New Bus Subd-Ovhd-Richmond	7,290.85		(7,290.85)		0.00%	7,290.85	-	(7,290.85)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSB236UG	New Bus Subd-UG-Richmond	319,489.49		(319,489.49)		0.19%	319,489.49	-	(319,489.49)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - subdivisions. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2006

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
NBSB246OH	New Bus Subd-Ovhd-Etown	249,914.83	53,203.12	(196,711.71)	-370%	0.15%	249,914.83	53,203.12	(196,711.71)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSB246UG	New Bus Subd-UG-Etown	281,716.62	99,041.37	(182,675.25)	-184%	0.16%	281,716.62	99,041.37	(182,675.25)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSB256OH	New Bus Subd-Ovhd-Shelbyvl	1,956.67	65,853.33	63,896.66	97%	0.00%	1,956.67	65,853.33	63,896.66	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSB256UG	New Bus Subd-UG-Shelbyville	564,529.47	569,933.49	5,404.02	1%	0.33%	564,529.47	569,933.49	5,404.02	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSB315OH	New Bus Subd-Ovhd-Lexingtn	685,838.86	883,794.79	197,955.93	22%	0.40%	685,838.86	883,794.79	197,955.93	Jan-06	Dec-09	Mar-05	Dec-09		2006
NBSB315UG	New Bus Subd-UG-Lexington	1,798,513.05	2,064,037.55	265,524.50	13%	1.05%	1,798,513.05	2,064,037.55	265,524.50	Jan-06	Dec-09	Mar-05	Dec-09		2006
NBSB366UG	New Bus Subd-UG-Maysville	30,407.63		(30,407.63)		0.02%	30,407.63	-	(30,407.63)	Jan-07	Dec-09	Mar-04	Aug-08		2006
NBSB416OH	New Bus Subd-Ovhd-Pineville	532.20		(532.20)		0.00%	532.20	-	(532.20)			Oct-04	Dec-09		2006
NBSB416UG	New Bus Subd-UG-Pineville	20,705.34		(20,705.34)		0.01%	20,705.34	-	(20,705.34)	Jan-07	Dec-08	Jan-04	Dec-09		2006
NBSB426OH	New Bus Subd-Ovhd-London	12,746.55		(12,746.55)		0.01%	12,746.55	-	(12,746.55)	Jan-08	Dec-09	Jan-04	Dec-09		2006
NBSB426UG	New Bus Subd-UG-London	35,829.44		(35,829.44)		0.02%	35,829.44	-	(35,829.44)	Jan-07	Dec-09	May-04	Sep-09		2006
NBSB766UG	New Bus Subd-UG-Norton	542.08		(542.08)		0.00%	542.08	-	(542.08)	Jan-07	Dec-07	Jun-04	Nov-09		2006
NBSV156OH	New Elect Serv-Ovhd-Earlington	440,042.23	331,816.82	(108,225.41)	-33%	0.26%	440,042.23	331,816.82	(108,225.41)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSV156UG	New Bus Serv-UG-Earlington	420,028.42	315,475.33	(104,553.09)	-33%	0.24%	420,028.42	315,475.33	(104,553.09)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSV166OH	Greenville New Elect Serv-Ovhd	(773.46)		773.46		0.00%	(773.46)	-	773.46			Oct-04	Nov-06		2006
NBSV216OH	New Elect Serv-Ovhd-Danville	258,268.52	160,309.80	(97,958.72)	-61%	0.15%	258,268.52	160,309.80	(97,958.72)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSV216UG	New Bus Serv-UG-Danville	340,482.30	215,158.81	(125,323.49)	-58%	0.20%	340,482.30	215,158.81	(125,323.49)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSV236OH	New Electric Serv-Overhead	304,040.84	311,231.80	7,190.96	2%	0.18%	304,040.84	311,231.80	7,190.96	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSV236UG	New Bus Serv-UG-Richmond	483,475.33	570,557.88	87,082.55	15%	0.28%	483,475.33	570,557.88	87,082.55	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSV246OH	New Elect Services-Overhead	442,808.63	390,220.52	(52,588.11)	-13%	0.26%	442,808.63	390,220.52	(52,588.11)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSV246UG	New Bus Serv-UG-Etown	452,576.43	359,022.15	(93,554.28)	-26%	0.26%	452,576.43	359,022.15	(93,554.28)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSV256OH	New Elect Serv-Ovhd-Shelbyvl	187,856.55	237,281.82	49,425.27	21%	0.11%	187,856.55	237,281.82	49,425.27	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSV256UG	New Bus Serv-UG-Shelbyville	306,884.63	306,303.96	(580.67)	0%	0.18%	306,884.63	306,303.96	(580.67)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSV315OH	New Elect Serv-Ovhd-Lexington	584,704.50	459,501.62	(125,202.88)	-27%	0.34%	584,704.50	459,501.62	(125,202.88)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSV315UG	New Bus Serv-UG-Lexington	1,885,377.14	1,333,131.22	(552,245.92)	-41%	1.10%	1,885,377.14	1,333,131.22	(552,245.92)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - services. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2006
NBSV366OH	New Elect Serv-Ovhd-Maysville	249,728.85	234,757.82	(14,971.03)	-6%	0.15%	249,728.85	234,757.82	(14,971.03)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSV366UG	New Bus Serv-UG-Maysville	455,560.91	243,279.59	(212,281.32)	-87%	0.27%	455,560.91	243,279.59	(212,281.32)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSV416OH	New Elect Serv-Ovhd-Pineville	211,913.04	219,800.08	7,887.04	4%	0.12%	211,913.04	219,800.08	7,887.04	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSV416UG	New Bus Serv-UG-Pineville	78,144.44	61,517.01	(16,627.43)	-27%	0.05%	78,144.44	61,517.01	(16,627.43)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSV426OH	New Elect Serv-Ovhd-London	131,875.48	102,280.32	(29,595.16)	-29%	0.08%	131,875.48	102,280.32	(29,595.16)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSV426UG	New Bus Serv-UG-London	215,417.85	155,008.37	(60,409.48)	-39%	0.13%	215,417.85	155,008.37	(60,409.48)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSV766OH	New Elect Serv-Ovhd-Norton	242,518.89	76,760.99	(165,757.90)	-216%	0.14%	242,518.89	76,760.99	(165,757.90)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSV766UG	New Bus Serv-UG-Norton	156,419.07	107,523.19	(48,895.88)	-45%	0.09%	156,419.07	107,523.19	(48,895.88)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NRINS156	NON-REG REL INSP - 011560	3,003.23		(3,003.23)		0.00%	3,003.23	-	(3,003.23)			Mar-04	Dec-09		2006
PBWK156OH	Pub Wrk Reloc-OH-Earlington	821.62	148,960.30	148,138.68	99%	0.00%	821.62	148,960.30	148,138.68	Jul-04	Dec-09	Jan-04	May-09		2006
PBWK216OH	Pub Wrk Reloc-OH-Danville	34,066.91	41,305.46	7,238.55	18%	0.02%	34,066.91	41,305.46	7,238.55	Jan-04	Dec-09	Jan-04	Nov-09		2006
PBWK216UG	Pub Wrk Reloc-UG-Danville	286.22	5,400.22	5,114.00	95%	0.00%	286.22	5,400.22	5,114.00	Jan-06	Dec-09	Mar-05	Aug-09		2006
PBWK236OH	Pub Works Relc-OH-Richmond	108,970.14		(108,970.14)		0.06%	108,970.14	-	(108,970.14)	Jan-04	Dec-09	Jan-04	Dec-09		2006
PBWK236UG	Pub Wrk Reloc-UG-Richmond	985.44		(985.44)		0.00%	985.44	-	(985.44)	Jan-08	Dec-08	May-05	Aug-08		2006
PBWK246OH	Pub Wrk Relc-OH-Etown	57,552.15	120,630.12	63,077.97	52%	0.03%	57,552.15	120,630.12	63,077.97	Jan-04	Dec-09	Jan-04	Oct-09		2006
PBWK246UG	Pub Wrk Reloc-UG-Etown	254.66		(254.66)		0.00%	254.66	-	(254.66)	Jan-08	Dec-08	Nov-04	Aug-09		2006
PBWK256OH	Pub Wrk Reloc-OH-Shelbyvl	62,031.52	105,824.20	43,792.68	41%	0.04%	62,031.52	105,824.20	43,792.68	Jan-04	Dec-09	Jan-04	Dec-09		2006
PBWK256UG	Pub Wrk Reloc-UG-Shelbyville	280.16		(280.16)		0.00%	280.16	-	(280.16)	Jun-08	Jul-08	May-04	Aug-08		2006
PBWK315OH	Pub Wrk Reloc-OH-Lexington	158,206.07	151,471.20	(6,734.87)	-4%	0.09%	158,206.07	151,471.20	(6,734.87)	Jan-04	Dec-09	Jan-04	Dec-09		2006
PBWK315UG	Pub Wrk Reloc-UG-Lexington	9,056.09	10,022.90	966.81	10%	0.01%	9,056.09	10,022.90	966.81	Jan-04	Dec-09	Apr-06	Oct-09		2006
PBWK366OH	Pub Wrk Reloc-OH-Maysville	54,248.57		(54,248.57)		0.03%	54,248.57	-	(54,248.57)	Jan-07	Dec-09	Jan-04	Nov-09		2006
PBWK416OH	Pub Wrk Reloc-OH-Pineville	1,735.29	32,010.65	30,275.36	95%	0.00%	1,735.29	32,010.65	30,275.36	Jan-04	Dec-09	Jan-04	Dec-09		2006
PBWK426OH	Pub Wrk Reloc-OH-London	61,337.79	35,809.32	(25,528.47)	-71%	0.04%	61,337.79	35,809.32	(25,528.47)	Jan-04	Dec-09	Jan-04	Jun-09		2006
PBWK766OH	Pub Wrk Reloc-OH-Norton	11,752.67		(11,752.67)		0.01%	11,752.67	-	(11,752.67)	Jan-04	Dec-09	Jan-04	Dec-09		2006
POLD156	OUTDOOR LIGHTING 156	195,560.39		(195,560.39)		0.11%	195,560.39	-	(195,560.39)	Jan-07	Dec-09	Oct-05	Dec-09		2006
POLD216	OUTDOOR LIGHTING 216	153,733.84	144,159.05	(9,574.79)	-7%	0.09%	153,733.84	144,159.05	(9,574.79)	Jan-05	Dec-09	Jan-04	Dec-09		2006
POLD236	OUTDOOR LIGHTING 236	95,008.52		(95,008.52)		0.06%	95,008.52	-	(95,008.52)	Jan-07	Dec-09	Jan-04	Dec-09		2006
POLD246	OUTDOOR LIGHTING 246	39,616.19		(39,616.19)		0.02%	39,616.19	-	(39,616.19)	Jan-04	Dec-09	Jan-04	Dec-09		2006
POLD256	OUTDOOR LIGHTING 256	40,355.90	27,180.00	(13,175.90)	-48%	0.02%	40,355.90	27,180.00	(13,175.90)	Jan-04	Dec-09	Mar-04	Dec-09		2006
POLD315	OUTDOOR LIGHTING 315	716,837.65	401,695.52	(315,142.13)	-78%	0.42%	716,837.65	401,695.52	(315,142.13)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with new business - street lighting. Annual budgets are based on historical investment rates for new business - street lights.	2006
POLD366	OUTDOOR LIGHTING 366	76,392.07		(76,392.07)		0.04%	76,392.07	-	(76,392.07)	Jan-07	Dec-09	Nov-05	Dec-09		2006
POLD416	OUTDOOR LIGHTING 416	97,255.22		(97,255.22)		0.06%	97,255.22	-	(97,255.22)	Jan-07	Dec-09	Mar-06	Dec-09		2006
POLD426	OUTDOOR LIGHTING 426	88,016.25		(88,016.25)		0.05%	88,016.25	-	(88,016.25)	Jan-07	Dec-09	Jan-05	Dec-09		2006
POLD766	OUTDOOR LIGHTING 766	79,845.15		(79,845.15)		0.05%	79,845.15	-	(79,845.15)	Jan-07	Dec-09	Jan-04	Dec-09		2006
RCST156	RELOCATIONS CUST REQUEST 156	1,312.28	9,668.96	8,356.68	86%	0.00%	1,312.28	9,668.96	8,356.68	Jan-04	Dec-09	Jan-04	Dec-09		2006
RCST216	RELOCATIONS CUST REQUEST 216	102,952.76	17,230.62	(85,722.14)	-497%	0.06%	102,952.76	17,230.62	(85,722.14)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RCST236	RELOCATIONS CUST REQUEST 236	155,161.99	10,464.72	(144,697.27)	-1383%	0.09%	155,161.99	10,464.72	(144,697.27)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RCST246	RELOCATIONS CUST REQUEST 246	9,531.99	10,780.99	1,249.00	12%	0.01%	9,531.99	10,780.99	1,249.00	Jan-04	Dec-09	Jan-04	Dec-09		2006
RCST256	RELOCATIONS CUST REQUEST 256	(21,930.77)	9,836.49	31,767.26	323%	-0.01%	(21,930.77)	9,836.49	31,767.26	Jan-04	Dec-09	Jan-04	Dec-09		2006
RCST315	RELOCATIONS CUST REQUEST 315	663,117.58	10,141.20	(652,976.38)	-6439%	0.39%	663,117.58	10,141.20	(652,976.38)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests involving KU facilities. Annual budgets are based on historical investment rates for customer requested projects.	2006
RCST336	RELOCATIONS CUST REQUEST 336	(3,921.00)		3,921.00		0.00%	(3,921.00)	-	3,921.00			Sep-06	Oct-08		2006
RCST366	RELOCATIONS CUST REQUEST 366	(81,145.93)	9,281.40	90,427.33	974%	-0.05%	(81,145.93)	9,281.40	90,427.33	Jan-04	Dec-09	Jan-04	Dec-09		2006
RCST416	RELOCATIONS CUST REQUEST 416	39,713.95	10,000.19	(29,713.76)	-297%	0.02%	39,713.95	10,000.19	(29,713.76)	Jan-04	Dec-09	Jan-04	Dec-09		2006

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
RCST426	RELOCATIONS CUST REQUEST 426	52,726.28	10,034.24	(42,692.04)	-425%	0.03%	52,726.28	10,034.24	(42,692.04)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RCST766	RELOCATIONS CUST REQUEST 766	25,782.57	10,000.15	(15,782.42)	-158%	0.02%	25,782.57	10,000.15	(15,782.42)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDD011019	Repair Defective Eqpt - 011019	70,439.85	101,322.60	30,882.75	30%	0.04%	70,439.85	101,322.60	30,882.75	Jan-06	Dec-09	Feb-05	Dec-09		2006
RDD015990	Repair Defective Eqpt - 015990	67,492.84		(67,492.84)		0.04%	67,492.84	-	(67,492.84)			May-05	Dec-09		2006
RDDD156	DAMAGE DEFECTIVE DIST 156	387.62		(387.62)		0.00%	387.62	-	(387.62)			Jul-04	Sep-09		2006
RDDD156OH	Rep Def Equip-OH-Earlington	378,247.95	108,111.02	(270,136.93)	-250%	0.22%	378,247.95	108,111.02	(270,136.93)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDDD156UG	Rep Def Equip-UG-Earlington	3,763.89	5,027.25	1,263.36	25%	0.00%	3,763.89	5,027.25	1,263.36	Jan-06	Dec-09	Feb-04	Dec-09		2006
RDDD166OH	Rep Def Equip-OH-Greenville	(1,185.48)		1,185.48		0.00%	(1,185.48)	-	1,185.48			Apr-05	Jul-06		2006
RDDD216	DAMAGE DEFECTIVE DIST 216	11,182.12		(11,182.12)		0.01%	11,182.12	-	(11,182.12)	Jan-05	Dec-05	Jan-04	Dec-09		2006
RDDD216OH	Rep Def Equip-OH-Danville	231,239.27	44,385.48	(186,853.79)	-421%	0.13%	231,239.27	44,385.48	(186,853.79)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDDD216UG	Rep Def Equip-UG-Danville	5,925.83	28,997.40	23,071.57	80%	0.00%	5,925.83	28,997.40	23,071.57	Jan-06	Dec-09	Jan-04	Dec-09		2006
RDDD236OH	Rep Def Equip-OH-Richmond	84,727.79	43,510.20	(41,217.59)	-95%	0.05%	84,727.79	43,510.20	(41,217.59)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDDD236UG	Rep Def Equip-UG-Richmond	6,380.40	7,712.12	1,331.72	17%	0.00%	6,380.40	7,712.12	1,331.72	Apr-04	Dec-09	Jan-04	Dec-09		2006
RDDD246OH	Rep Def Equip-OH-Etown	56,443.49	40,400.86	(16,042.63)	-40%	0.03%	56,443.49	40,400.86	(16,042.63)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDDD246UG	Rep Def Equip-UG-Etown	377.58		(377.58)		0.00%	377.58	-	(377.58)	Jan-07	Dec-09	Apr-04	Dec-09		2006
RDDD256OH	Rep Def Equip-OH-Shelbyvl	121,968.56	59,525.01	(62,443.55)	-105%	0.07%	121,968.56	59,525.01	(62,443.55)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDDD256UG	Rep Def Equip-UG-Shelbyville	8,899.11	10,131.32	1,232.21	12%	0.01%	8,899.11	10,131.32	1,232.21	Jan-04	Dec-09	Feb-04	Dec-09		2006
RDDD315	DAMAGE DEFECTIVE DIST 315	12,398.13		(12,398.13)		0.01%	12,398.13	-	(12,398.13)			Jan-04	Sep-09		2006
RDDD315OH	Rep Def Equip-OH-Lexington	419,274.04	96,360.63	(322,913.41)	-335%	0.24%	419,274.04	96,360.63	(322,913.41)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with repairing and replacing overhead defective equipment. Annual budgets are based on historical investment rates for repairing and replacing overhead defective equipment.	2006
RDDD315UG	Rep Def Equip-UG-Lexington	193,216.84	98,369.34	(94,847.50)	-96%	0.11%	193,216.84	98,369.34	(94,847.50)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDDD366OH	Rep Def Equip-OH-Maysville	107,819.28	127,469.82	19,650.54	15%	0.06%	107,819.28	127,469.82	19,650.54	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDDD366UG	Rep Def Equip-UG-Maysville	3,479.35	11,487.74	8,008.39	70%	0.00%	3,479.35	11,487.74	8,008.39	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDDD416OH	Rep Def Equip-OH-Pineville	21,541.49	59,134.48	37,592.99	64%	0.01%	21,541.49	59,134.48	37,592.99	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDDD426	DAMAGE DEFECTIVE DIST 426	(562.00)		562.00		0.00%	(562.00)	-	562.00			Sep-06	Sep-09		2006
RDDD426OH	Rep Def Equip-OH-London	106,837.39		(106,837.39)		0.06%	106,837.39	-	(106,837.39)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDDD426UG	Rep Def Equip-UG-London	3,597.29		(3,597.29)		0.00%	3,597.29	-	(3,597.29)	Jan-07	Dec-09	Jan-04	Nov-09		2006
RDDD766	DAMAGE DEFECTIVE DIST 766	522.32		(522.32)		0.00%	522.32	-	(522.32)			Jan-04	Sep-09		2006
RDDD766OH	Rep Def Equip-OH-Norton	67,998.79	25,161.15	(42,837.64)	-170%	0.04%	67,998.79	25,161.15	(42,837.64)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDDD766UG	Rep Def Equip-UG-Norton		3,494.82	3,494.82	100%	0.00%	-	3,494.82	3,494.82	Jan-05	Dec-09	Apr-04	Jan-09		2006
RDPOLD156	REP/REPL DEF POL'S 156	40,126.82		(40,126.82)		0.02%	40,126.82	-	(40,126.82)	Jan-07	Dec-09	Jan-04	Dec-09		2006
RDPOLD216	REP/REPL DEF POL'S 216	37,562.51		(37,562.51)		0.02%	37,562.51	-	(37,562.51)	Jan-05	Dec-09	Jan-04	Dec-09		2006
RDPOLD236	REP/REP DEF POL'S	19,177.98		(19,177.98)		0.01%	19,177.98	-	(19,177.98)	Jan-07	Dec-09	Jan-04	Dec-09		2006
RDPOLD246	REP/REPL DEF POL'S	6,163.30		(6,163.30)		0.00%	6,163.30	-	(6,163.30)	Jan-07	Dec-09	Jan-04	Dec-09		2006
RDPOLD256	REP/REPL DEF POL'S 256	64,238.53	25,328.30	(38,910.23)	-154%	0.04%	64,238.53	25,328.30	(38,910.23)	Apr-05	Dec-09	Jan-04	Dec-09		2006
RDPOLD315	REP/REPL DEF POL'S 315	34,014.41	24,060.00	(9,954.41)	-41%	0.02%	34,014.41	24,060.00	(9,954.41)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDPOLD366	REP/REPL DEF POL'S 366	7,536.45		(7,536.45)		0.00%	7,536.45	-	(7,536.45)	Jan-07	Dec-09	May-04	Dec-09		2006
RDPOLD416	REP/REPL DEF POL'S 416	19,330.21		(19,330.21)		0.01%	19,330.21	-	(19,330.21)	Jan-07	Dec-09	Jan-04	Dec-09		2006
RDPOLD426	REP/REPL DEF POL'S 426	50,319.93		(50,319.93)		0.03%	50,319.93	-	(50,319.93)	Jan-07	Dec-09	Jan-04	Dec-09		2006
RDPOLD766	REP/REPL DEF POL'S 766	15,854.24		(15,854.24)		0.01%	15,854.24	-	(15,854.24)	Jan-07	Dec-09	Apr-04	Dec-09		2006
RDPOLE156	Pole repair/replacement 156	116,525.45	165,879.20	49,353.75	30%	0.07%	116,525.45	165,879.20	49,353.75	Jan-05	Dec-09	Jan-04	Dec-09		2006
RDPOLE216	Pole repair/replacement 216	30,978.63	124,993.22	94,014.59	75%	0.02%	30,978.63	124,993.22	94,014.59	Jan-06	Dec-09	Jan-04	Dec-09		2006
RDPOLE236	Pole repair/replacement 236	47,451.37	8,831.12	(38,620.25)	-437%	0.03%	47,451.37	8,831.12	(38,620.25)	Apr-04	Dec-09	Jan-04	Dec-09		2006
RDPOLE246	Pole repair/replacement 246	151,086.56	147,899.00	(3,187.56)	-2%	0.09%	151,086.56	147,899.00	(3,187.56)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDPOLE256	Pole repair/replacement 256	80,901.55	126,223.68	45,322.13	36%	0.05%	80,901.55	126,223.68	45,322.13	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDPOLE315	Pole repair/replacement 315	117,041.40	88,351.70	(28,689.70)	-32%	0.07%	117,041.40	88,351.70	(28,689.70)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDPOLE366	Pole repair/replacement 366	79,358.04	54,447.36	(24,910.68)	-46%	0.05%	79,358.04	54,447.36	(24,910.68)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDPOLE416	Pole repair/replacement 416	19,553.41	204,999.65	185,446.24	90%	0.01%	19,553.41	204,999.65	185,446.24	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDPOLE426	Repair defective poles 426	44,728.23		(44,728.23)		0.03%	44,728.23	-	(44,728.23)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDPOLE766	Pole repair/replacement 766	29,287.74	28,000.01	(1,287.73)	-5%	0.02%	29,287.74	28,000.01	(1,287.73)	Jan-06	Dec-09	Jan-04	Dec-09		2006
RDSTLT156	REP REPL DEF ST LIGHTS 156	83,567.63	76,477.44	(7,090.19)	-9%	0.05%	83,567.63	76,477.44	(7,090.19)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDSTLT216	REP REPL DEF ST LIGHTS 216	40,446.44	23,136.96	(17,309.48)	-75%	0.02%	40,446.44	23,136.96	(17,309.48)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDSTLT236	REP REPL DEF ST LIGHTS 236	55,793.58	88,943.64	33,150.06	37%	0.03%	55,793.58	88,943.64	33,150.06	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDSTLT246	REP REPL DEF ST LIGHTS 246	51,814.85	33,936.12	(17,878.73)	-53%	0.03%	51,814.85	33,936.12	(17,878.73)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDSTLT256	REP REPL DEF ST LIGHTS 256	64,516.49	36,818.48	(27,698.01)	-75%	0.04%	64,516.49	36,818.48	(27,698.01)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDSTLT315	REP REPL ST LIGHTS 315	123,272.23	140,726.10	17,453.87	12%	0.07%	123,272.23	140,726.10	17,453.87	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDSTLT366	REP REPL DEF ST LIGHTS 366	43,406.13	59,676.94	16,270.81	27%	0.03%	43,406.13	59,676.94	16,270.81	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDSTLT416	REP REPL DEF ST LIGHTS 416	7,219.60	99,993.39	92,773.79	93%	0.00%	7,219.60	99,993.39	92,773.79	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDSTLT426	REP REPL DEF ST LIGHTS 426	18,672.32		(18,672.32)		0.01%	18,672.32	-	(18,672.32)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDSTLT766	REP REPL DEF ST LIGHTS 766	6,490.28	15,000.55	8,510.27	57%	0.00%	6,490.28	15,000.55	8,510.27	Jan-04	Dec-09	Jan-04	Dec-09		2006
RELD156	DIST RELIABILITY 156	117,687.88		(117,687.88)		0.07%	117,687.88	-	(117,687.88)			Jan-04	Dec-09		2006
RELD156OH	Cir Hard Reliab OH - 011560	92,908.95	50,984.90	(41,924.05)	-82%	0.05%	92,908.95	50,984.90	(41,924.05)	Jan-04	Dec-09	Jan-04	Nov-09		2006
RELD216OH	Cir Hard Reliab OH - 012160	59,686.36	35,722.67	(23,963.69)	-67%	0.03%	59,686.36	35,722.67	(23,963.69)	Jan-06	Dec-09	Jan-04	Dec-09		2006
RELD236	DIST RELIABILITY 236	155.56		(155.56)		0.00%	155.56	-	(155.56)			Feb-04	Sep-09		2006
RELD236OH	Cir Hard Reliab OH - 012360	14,966.15	39,256.78	24,290.63	62%	0.01%	14,966.15	39,256.78	24,290.63	Jan-04	Dec-09	Feb-04	Dec-09		2006
RELD236UG	Cir Hard Reliab UG - 012360	325.66		(325.66)		0.00%	325.66	-	(325.66)			Jul-04	Aug-08		2006
RELD246	DIST RELIABILITY 246	2,255.58		(2,255.58)		0.00%	2,255.58	-	(2,255.58)			Feb-04	Sep-09		2006
RELD246OH	Cir Hard Reliab OH - 012460		20,105.04	20,105.04	100%	0.00%	-	20,105.04	20,105.04	Jan-04	Dec-09	Aug-04	Dec-09		2006
RELD256OH	Cir Hard Reliab OH - 012560	91,109.73	50,457.96	(40,651.77)	-81%	0.05%	91,109.73	50,457.96	(40,651.77)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RELD256UG	Cir Hard Reliab UG - 012560	687.33		(687.33)		0.00%	687.33	-	(687.33)			Sep-04	May-09		2006
RELD315	DIST RELIABILITY 315	1,892.49		(1,892.49)		0.00%	1,892.49	-	(1,892.49)			Feb-04	Sep-09		2006
RELD315OH	Cir Hard Reliab OH - 013150	114,824.52	100,193.10	(14,631.42)	-15%	0.07%	114,824.52	100,193.10	(14,631.42)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RELD315UG	Cir Hard Reliab UG - 013150	4,845.34		(4,845.34)		0.00%	4,845.34	-	(4,845.34)	Jan-04	Dec-04	Jan-04	Aug-08		2006

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
RELD366	DIST RELIABILITY 366	1,739.50		(1,739.50)		0.00%	1,739.50	-	(1,739.50)	Jan-04	Nov-04	Apr-04	Oct-06		2006
RELD366OH	Cir Hard Reliab OH - 013660	17,897.55	19,604.16	1,706.61	9%	0.01%	17,897.55	19,604.16	1,706.61	Jan-04	Dec-09	Jan-04	Dec-09		2006
RELD416OH	Cir Hard Reliab OH - 014160	9,277.65		(9,277.65)		0.01%	9,277.65	-	(9,277.65)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RELD426OH	Cir Hard Reliability OH	3,785.33	15,050.97	11,265.64	75%	0.00%	3,785.33	15,050.97	11,265.64	Jan-04	Dec-09	Jan-04	Nov-09		2006
RELD766OH	Cir Hard Reliab OH - 017660	23,383.24	24,999.96	1,616.72	6%	0.01%	23,383.24	24,999.96	1,616.72	Jan-04	Dec-09	Jan-04	Sep-09		2006
RNTPD156	REP THRD PARTY DAM 156	10,166.57	(964.62)	(11,131.19)	1154%	0.01%	10,166.57	(964.62)	(11,131.19)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RNTPD216	REP THRD PARTY DAM 216	74,853.16		(74,853.16)		0.04%	74,853.16	-	(74,853.16)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RNTPD236	REP THRD PRTY DAM 236	87,436.55	20,027.57	(67,408.98)	-337%	0.05%	87,436.55	20,027.57	(67,408.98)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RNTPD246	REP THRD PARTY DAM 246	12,079.33	9,151.37	(2,927.96)	-32%	0.01%	12,079.33	9,151.37	(2,927.96)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RNTPD256	REP THRD PARTY DAM 256	62,626.23	25,513.39	(37,112.84)	-145%	0.04%	62,626.23	25,513.39	(37,112.84)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RNTPD315	REP THRD PARTY DAM 315	243,236.34	140,072.94	(103,163.40)	-74%	0.14%	243,236.34	140,072.94	(103,163.40)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RNTPD366	REP THRD PARTY DAM 366	69,687.12	52,247.56	(17,439.56)	-33%	0.04%	69,687.12	52,247.56	(17,439.56)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RNTPD426	REP THRD PARTY DAM 426	1,598.53		(1,598.53)		0.00%	1,598.53	-	(1,598.53)	Jan-04	Dec-09	Jan-04	Dec-09		2006
STLT156	STREET LIGHTING 156	175,377.86	82,154.89	(93,222.97)	-113%	0.10%	175,377.86	82,154.89	(93,222.97)	Jan-04	Dec-09	Jan-04	Dec-09		2006
STLT216	STREET LIGHTING 216	254,908.22	210,252.67	(44,655.55)	-21%	0.15%	254,908.22	210,252.67	(44,655.55)	Jan-04	Dec-09	Jan-04	Dec-09		2006
STLT236	STREET LIGHTING 236	370,655.11	174,219.26	(196,435.85)	-113%	0.22%	370,655.11	174,219.26	(196,435.85)	Jan-04	Dec-09	Jan-04	Dec-09		2006
STLT246	STREET LIGHTING 246	164,772.83	218,225.37	53,452.54	24%	0.10%	164,772.83	218,225.37	53,452.54	Jan-04	Dec-09	Jan-04	Dec-09		2006
STLT256	STREET LIGHTING 256	108,205.63	221,677.44	113,471.81	51%	0.06%	108,205.63	221,677.44	113,471.81	Jan-04	Dec-09	Jan-04	Dec-09		2006
STLT315	STREET LIGHTING 315	1,214,914.30	727,113.44	(487,800.86)	-67%	0.71%	1,214,914.30	727,113.44	(487,800.86)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with new business - street lighting. Annual budgets are based on historical investment rates for new business - street lights.	2006
STLT336	STREET LIGHTING 336	(2,171.04)		2,171.04		0.00%	(2,171.04)	-	2,171.04			Jul-05	Aug-08		2006
STLT366	STREET LIGHTING 366	205,518.14	375,341.85	169,823.71	45%	0.12%	205,518.14	375,341.85	169,823.71	Jan-04	Dec-09	Jan-04	Dec-09		2006
STLT416	STREET LIGHTING 416	75,192.49	132,374.10	57,181.61	43%	0.04%	75,192.49	132,374.10	57,181.61	Jan-04	Dec-09	Jan-04	Dec-09		2006
STLT426	STREET LIGHTING 426	110,356.60	264,399.47	154,042.87	58%	0.06%	110,356.60	264,399.47	154,042.87	Jan-04	Dec-09	Jan-04	Dec-09		2006
STLT766	STREET LIGHTING 766	64,506.36	110,922.92	46,416.56	42%	0.04%	64,506.36	110,922.92	46,416.56	Jan-04	Dec-09	Jan-04	Dec-09		2006
SWITC156	SWITCHES - 011560	5,300.88		(5,300.88)		0.00%	5,300.88	-	(5,300.88)			Mar-04	Aug-06		2006
SWITC216	SWITCHES-012160	1,058.99		(1,058.99)		0.00%	1,058.99	-	(1,058.99)			Mar-04	Aug-09		2006
SWITC416	SWITCHES - 014160	(3,079.21)		3,079.21		0.00%	(3,079.21)	-	3,079.21			Jan-04	Dec-09		2006
SYSENH156	Sys Enhanc-Exist Cust-Earlngtn	34,220.08	20,447.53	(13,772.55)	-67%	0.02%	34,220.08	20,447.53	(13,772.55)	Jan-04	Dec-09	Jan-04	Dec-09		2006
SYSENH166	Sys Enhanc-Exist Cust-Greenvl	148.17		(148.17)		0.00%	148.17	-	(148.17)			Aug-06	Aug-06		2006
SYSENH216	Sys Enhan-Exist Cust-Danville	41,630.97	9,690.92	(31,940.05)	-330%	0.02%	41,630.97	9,690.92	(31,940.05)	Jan-05	Dec-09	Jan-04	Dec-09		2006
SYSENH236	Sys Enh-New Cust-Richmond	73,012.12	34,683.08	(38,329.04)	-111%	0.04%	73,012.12	34,683.08	(38,329.04)	Jan-04	Dec-09	Jan-04	Dec-09		2006
SYSENH246	Sys Enh-Exist Cust-Etown	163,946.11	74,917.87	(89,028.24)	-119%	0.10%	163,946.11	74,917.87	(89,028.24)	Jan-04	Dec-09	Jan-04	Dec-09		2006
SYSENH256	Sys Enhanc-Exist Cust-Shelbyvl	32,569.10	74,721.28	42,152.18	56%	0.02%	32,569.10	74,721.28	42,152.18	Jan-04	Dec-09	Jan-04	Dec-09		2006
SYSENH315	Sys Enhan-Exist Cust-Lex	274,653.74		(274,653.74)		0.16%	274,653.74	-	(274,653.74)	Jan-07	Dec-09	Jan-04	Dec-09		2006
SYSENH366	Sys Enhan-Exist Cust-Maysville	74,270.45		(74,270.45)		0.04%	74,270.45	-	(74,270.45)	Jan-05	Dec-09	Jan-04	Dec-09		2006
SYSENH416	Sys Enhan-Exist Cust-Pineville	27,705.35	28,035.14	329.79	1%	0.02%	27,705.35	28,035.14	329.79	Jan-04	Dec-09	Jan-04	Dec-09		2006
SYSENH426	Sys Enhan-Exist Cust-London	59,578.80	60,137.04	558.24	1%	0.03%	59,578.80	60,137.04	558.24	Jan-05	Dec-09	Jan-04	Dec-09		2006
SYSENH766	Sys Enhan-Exist Cust-Norton	35,737.76	59,999.50	24,261.74	40%	0.02%	35,737.76	59,999.50	24,261.74	Jan-04	Dec-09	Jan-04	Nov-09		2006
TBRD156UG	Trouble Orders UG - 011560	746.98		(746.98)		0.00%	746.98	-	(746.98)			Sep-04	Jun-08		2006
TBRD216OH	Trouble Orders OH - 012160	5,052.35	16,129.74	11,077.39	69%	0.00%	5,052.35	16,129.74	11,077.39	Jan-04	Dec-09	Mar-04	Dec-09		2006
TBRD216UG	Trouble Orders UG - 012160		15,063.96	15,063.96	100%	0.00%	-	15,063.96	15,063.96	Jan-06	Dec-09	May-07	Sep-07		2006
TBRD246OH	Trouble Orders OH - 012460	141,259.14	90,498.68	(50,760.46)	-56%	0.08%	141,259.14	90,498.68	(50,760.46)	Jan-04	Dec-09	Jan-04	Dec-09		2006
TBRD246UG	Trouble Orders UG - 012460	615.45		(615.45)		0.00%	615.45	-	(615.45)	Jan-04	Dec-04	Aug-04	Jul-06		2006
TBRD256OH	Trouble Orders OH - 012560	72,148.19	66,223.68	(5,924.51)	-9%	0.04%	72,148.19	66,223.68	(5,924.51)	Jan-04	Dec-08	Jan-04	Dec-09		2006
TBRD256UG	Trouble Orders UG - 012560	6,710.07		(6,710.07)		0.00%	6,710.07	-	(6,710.07)	Jan-04	Dec-05	Jan-04	Oct-09		2006
TBRD315OH	Trouble Orders OH - 013150	5,102.02		(5,102.02)		0.00%	5,102.02	-	(5,102.02)	Jan-04	Dec-09	Mar-06	Aug-09		2006
TBRD416OH	Trouble Orders OH - 014160	12,107.32	22,838.11	10,730.79	47%	0.01%	12,107.32	22,838.11	10,730.79	Jan-04	Dec-09	Feb-04	Dec-09		2006
TBRD416UG	Trouble Orders UG - 014160	63.14	939.84	876.70	93%	0.00%	63.14	939.84	876.70	Jan-06	Dec-06	Jan-05	Jun-09		2006
TBRD426OH	Trouble Orders Overhead	125,949.95		(125,949.95)		0.07%	125,949.95	-	(125,949.95)	Jan-04	Dec-09	Mar-04	Dec-09		2006
TBRD426UG	Trouble Orders Underground	6,448.13		(6,448.13)		0.00%	6,448.13	-	(6,448.13)			May-05	Dec-09		2006
TBRD766OH	Trouble Orders OH - 017660	17,603.68	12,000.44	(5,603.24)	-47%	0.01%	17,603.68	12,000.44	(5,603.24)	Jan-05	Dec-09	Jan-04	Dec-09		2006
TBRD766UG	Trouble Orders UG - 017660	2,455.05		(2,455.05)		0.00%	2,455.05	-	(2,455.05)			Jan-04	Mar-09		2006
TLEQ156	TOOLS AND EQ 156	16,211.12	15,666.00	(545.12)	-3%	0.01%	16,211.12	15,666.00	(545.12)	May-04	Dec-09	Jan-04	Dec-09		2006
TLEQ166	TOOLS AND EQ 166	(25.75)		25.75		0.00%	(25.75)	-	25.75			Aug-06	Aug-06		2006
TLEQ216	TOOLS AND EQ 216	17,061.75	15,106.50	(1,955.25)	-13%	0.01%	17,061.75	15,106.50	(1,955.25)	Jan-04	Feb-09	Aug-04	Oct-09		2006
TLEQ236	TOOLS AND EQ 236		10,071.00	10,071.00	100%	0.00%	-	10,071.00	10,071.00	Apr-04	May-09	May-04	Dec-09		2006
TLEQ246	TOOLS AND EQ 246	15,092.31	15,094.19	1.88	0%	0.01%	15,092.31	15,094.19	1.88	Jan-04	Oct-09	Jan-04	Dec-09		2006
TLEQ256	TOOLS AND EQ 256	20,294.99	15,666.00	(4,628.99)	-30%	0.01%	20,294.99	15,666.00	(4,628.99)	Jan-04	Dec-09	Jan-04	Aug-09		2006
TLEQ315	TOOLS AND EQ 315	44,623.20	45,879.00	1,255.80	3%	0.03%	44,623.20	45,879.00	1,255.80	Jan-04	Dec-09	Apr-04	Dec-09		2006
TLEQ366	TOOLS AND EQ 366	(244.37)		244.37		0.00%	(244.37)	-	244.37	Mar-04	Jun-09	Jan-04	Dec-09		2006
TLEQ426	TOOLS AND EQ 426	1,575.08	5,595.00	4,019.92	72%	0.00%	1,575.08	5,595.00	4,019.92	Jan-04	Jan-09	Jan-04	Oct-09		2006
TLEQ766	TOOLS AND EQ 766	87.09	23,864.92	23,777.83	100%	0.00%	87.09	23,864.92	23,777.83	Jan-04	Nov-09	Sep-04	Dec-09		2006
TRBORD156	TROUBLE ORDERS 156	134,756.85	155,192.72	20,435.87	13%	0.08%	134,756.85	155,192.72	20,435.87	Jan-04	Dec-09	Jan-04	Dec-09		2006
TRBORD216	TROUBLE ORDERS 216	78,460.20		(78,460.20)		0.05%	78,460.20	-	(78,460.20)			Jan-04	Dec-09		2006
TRBORD236	TROUBLE ORDERS 236	3,800.96	27,656.64	23,855.68	86%	0.00%	3,800.96	27,656.64	23,855.68	Jan-04	Dec-08	Jan-04	Dec-09		2006
TRBORD308	Trouble Orders 308	-		-		0.00%	-	-	-			Mar-04	Mar-06		2006
TRBORD315	TROUBLE ORDERS 315	48,110.18		(48,110.18)		0.03%	48,110.18	-	(48,110.18)			Mar-04	Dec-09		2006
XFRM156	Transformer labor 156	23,790.73	17,533.48	(6,257.25)	-36%	0.01%	23,790.73	17,533.48	(6,257.25)	Jan-06	Dec-09	Jan-04	Dec-09		2006
XFRM216	Transformer labor 216	31,827.94	24,160.79	(7,667.15)	-32%	0.02%	31,827.94	24,160.79	(7,667.15)	Jan-04	Dec-09	Jan-04	Dec-09		2006
XFRM236	Transformer labor 236	139,833.95	105,641.04	(34,192.91)	-32%	0.08%	139,833.95	105,641.04	(34,192.91)	Jan-04	Dec-09	Jan-04	Dec-09		2006
XFRM246	Transformer labor 246	63,589.64	48,416.87	(15,172.77)	-31%	0.04%	63,589.64	48,416.87	(15,172.77)	Jan-04	Dec-09	Jan-04	Dec-09		2006
XFRM256	Transformer labor 256	84,170.50	83,583.17	(587.33)	-1%	0.05%	84,170.50	83,583.17	(587.33)	Jan-04	Dec-09	Jan-04	Dec-09		2006
XFRM315	Transformer labor 315	280,127.72	220,171.20	(59,956.52)	-27%	0.16%	280,127.72	220,171.20	(59,956.52)	Jan-04	Dec-09	Jan-04	Dec-09		2006

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XFRM366	Transformer labor 366	52,464.15	108,690.12	56,225.97	52%	0.03%	52,464.15	108,690.12	56,225.97	Jan-04	Dec-09	Jan-04	Dec-09		2006
XFRM416	Transformer labor 416	13,720.96	20,530.85	6,809.89	33%	0.01%	13,720.96	20,530.85	6,809.89	Jan-04	Dec-09	Jan-04	Dec-09		2006
XFRM426	Transformer labor 426	18,193.50	41,458.05	23,264.55	56%	0.01%	18,193.50	41,458.05	23,264.55	Jan-04	Dec-09	Jan-04	Dec-09		2006
XFRM766	Transformer labor 766	12,917.41	56,150.91	43,233.50	77%	0.01%	12,917.41	56,150.91	43,233.50	Jan-04	Dec-09	Jan-04	Nov-09		2006
		190,920,150.44	**171,459,090.53**	**(19,461,059.91)**											**2006 Tota**
109887	GLENN LAKE ESTATES SUBDIVISION	43,054.40		(43,054.40)		0.01%	43,054.40	-	(43,054.40)			Dec-05	Jul-07		2007
111424	Norton-Storm Restoration	2,444.31		(2,444.31)		0.00%	2,444.31	-	(2,444.31)			Nov-06	Oct-08		2007
111425	Pineville-Storm Restoration	317.52		(317.52)		0.00%	317.52	-	(317.52)			Jul-04	Aug-08		2007
111426	London-Storm Restoration	36,113.99		(36,113.99)		0.01%	36,113.99	-	(36,113.99)			Apr-04	Dec-08		2007
111427	Earlington-Storm Restoration	53,096.17		(53,096.17)		0.02%	53,096.17	-	(53,096.17)			Feb-04	Nov-08		2007
111429	Danville-Storm Restoration	28,493.16		(28,493.16)		0.01%	28,493.16	-	(28,493.16)			Jul-04	Oct-08		2007
111430	Etown-Storm Restoration	76,940.16		(76,940.16)		0.02%	76,940.16	-	(76,940.16)			Jun-04	Jan-09		2007
111431	Shelbyville-Storm Restoration	45,598.01		(45,598.01)		0.01%	45,598.01	-	(45,598.01)			Mar-04	Dec-08		2007
111432	Maysville-Storm Restoration	15,119.45		(15,119.45)		0.00%	15,119.45	-	(15,119.45)			Mar-04	Jan-09		2007
111433	Lexington-Storm Restoration	17,622.70		(17,622.70)		0.01%	17,622.70	-	(17,622.70)			May-04	Dec-08		2007
111434	Richmond-Storm Restoration	15,064.09		(15,064.09)		0.00%	15,064.09	-	(15,064.09)			Apr-04	Jan-09		2007
111446	KT Misc Capital Expenditures	510,006.37	663,407.59	153,401.22	23%	0.15%	510,006.37	663,407.59	153,401.22	Jan-04	Dec-08	Feb-04	Nov-09		2007
111890	Rocky Br-Pocket 69KV Hwy Reloc	(465,511.25)		465,511.25		-0.14%	(465,511.25)	-	465,511.25			Jan-04	Nov-07	Reclassification entry made by Property Accounting to credit a portion of the reimbursement that was originally recorded as Removal to Investment. The need for the entry was discovered during a final review of the charges by Property Accounting during 2007 and was therefore not budgeted.	2007
112363	RICHMOND RD HIGHWAY RELOCATION	(84,638.11)		84,638.11		-0.02%	(84,638.11)	-	84,638.11			Mar-04	Oct-09		2007
112555	WIN: WINCHESTER BYPASS	(208,838.03)		208,838.03		-0.06%	(208,838.03)	-	208,838.03			Jan-04	Aug-08		2007
112631	LEX-PAR 69KV HWY RELC PHASE 4	(756,334.33)		756,334.33		-0.22%	(756,334.33)	-	756,334.33			Jan-04	Nov-07	Reclassification entry made by Property Accounting to credit a portion of the reimbursement that was originally recorded as Removal to Investment. The need for the entry was discovered during a final review of the charges by Property Accounting during 2007 and was therefore not budgeted.	2007
112742	Relocate Fence Lake Reba Sub	(1,100.00)		1,100.00		0.00%	(1,100.00)	-	1,100.00			Jul-04	Nov-07		2007
113099	KY HWY 19 RELOCATION	(42,776.28)		42,776.28		-0.01%	(42,776.28)	-	42,776.28			Mar-04	Aug-08		2007
113305	KU DIST LINE TRANSFORMERS	10,195,424.86	7,527,429.82	(2,667,995.04)	-35%	2.99%	10,195,424.86	7,527,429.82	(2,667,995.04)	Jan-04	Dec-09	Jan-04	Dec-09	Project variance due to replenishing KU transformer inventories.	2007
113954	KY HWY 11 PHASE II RELOCATION	(21,489.98)		21,489.98		-0.01%	(21,489.98)	-	21,489.98			Dec-07	Dec-07		2007
114108	KU Franchise	(698.87)		698.87		0.00%	(698.87)	-	698.87			Aug-04	Oct-07		2007
114613	HAMBURG TOWNHOMES	9,194.88		(9,194.88)		0.00%	9,194.88	-	(9,194.88)			Apr-04	Dec-07		2007
114842	Ballardsville Circuit Upgrade	(17,917.95)		17,917.95		-0.01%	(17,917.95)	-	17,917.95			Apr-04	Oct-07		2007
115049	Bldg. -Capital		9,160.00	9,160.00	100%	0.00%	-	9,160.00	9,160.00	Apr-06	Apr-08	Jan-08	May-08		2007
115105	Highway 52 relocation	(165,231.38)		165,231.38		-0.05%	(165,231.38)	-	165,231.38	Jan-04	Dec-04	Jan-04	Nov-07		2007
115122	KCD-Sour Supp CAP-CONTRACT MAN	23,055.00		(23,055.00)		0.01%	23,055.00	-	(23,055.00)	Mar-04	Dec-04	Jun-04	Oct-07		2007
115693	Paris 138-69kv, 150 MVA	322,520.58		(322,520.58)		0.09%	322,520.58	-	(322,520.58)	Dec-04	Jun-06	Jun-05	Sep-07	Reimbursement paid to EKPC for the work EKPC completed to install a structure and switches at the tap point into the Paris Switching Station.	2007
115699	Andover-Dorch 34.5 kv Hwy Relo	(10,664.68)		10,664.68		0.00%	(10,664.68)	-	10,664.68			Aug-07	Aug-08		2007
115737	ghent-kenton138kv hwy relc	(15,331.22)		15,331.22		0.00%	(15,331.22)	-	15,331.22			Jun-04	Mar-09		2007
115769	Carrollton-Warsaw 69kv	(46,954.44)		46,954.44		-0.01%	(46,954.44)	-	46,954.44			Jan-04	Mar-09		2007
115978	Elihu-Somerset North 69KV	(288,385.43)		288,385.43		-0.08%	(288,385.43)	-	288,385.43			Jan-04	Nov-07		2007
116259	BR3 CONTROLS UPGR 04-06	2,220.86		(2,220.86)		0.00%	2,220.86	-	(2,220.86)	Mar-04	Jun-06	Aug-04	Jun-07		2007
116326	TY3 PA FLOW METERS 04	4,819.26		(4,819.26)		0.00%	4,819.26	-	(4,819.26)	Apr-04	May-04	Jun-04	Jan-07		2007
116389	Science Hill Highway Proj 2004	1,995.30		(1,995.30)		0.00%	1,995.30	-	(1,995.30)	Jan-04	Dec-04	May-04	Aug-08		2007
116399	LEBANON CIRCUIT WORK	(24,186.43)		24,186.43		-0.01%	(24,186.43)	-	24,186.43	Jan-04	Dec-04	Jul-04	Jul-07		2007
116460	TATES CREEK RD HWY PROJ RIC	(55,766.21)		55,766.21		-0.02%	(55,766.21)	-	55,766.21	Jan-04	Dec-04	Mar-04	Aug-08		2007
116468	KU STORMS 7/22/03	54.19		(54.19)		0.00%	54.19	-	(54.19)			Oct-07	Oct-07		2007
116469	Ballardsville Regulators	9,517.55		(9,517.55)		0.00%	9,517.55	-	(9,517.55)			Sep-07	Sep-07		2007
116471	KY 519 HIGHWAY RELOCATION	(107,972.99)		107,972.99		-0.03%	(107,972.99)	-	107,972.99	Jun-04	Dec-05	Mar-05	Oct-08		2007
116490	Install Sub Georgetown 2004	1,824.04		(1,824.04)		0.00%	1,824.04	-	(1,824.04)	Jan-04	Dec-05	Jan-04	Jun-07		2007
116833	PIN KY DATA LINK MK RDY	(28,500.00)		28,500.00		-0.01%	(28,500.00)	-	28,500.00			Jan-04	Aug-08		2007
116862	SMT KY1577 MONTICELLO ST	(111,406.46)		111,406.46		-0.03%	(111,406.46)	-	111,406.46			May-04	Mar-09		2007
116890	WMB US25W HWY WIDENING PROJECT	(31,163.60)		31,163.60		-0.01%	(31,163.60)	-	31,163.60	Jan-05	Jan-05	Apr-05	Dec-07		2007
116933	RIC PARKS LAND SWAP	14.65		(14.65)		0.00%	14.65	-	(14.65)			May-07	May-07		2007
117016	Cynthiana - Renaker 69 KV P2	(37.44)		37.44		0.00%	(37.44)	-	37.44			Dec-07	Dec-07		2007
117099	Eville Storeroom Hwy relocate	(23,386.97)		23,386.97		-0.01%	(23,386.97)	-	23,386.97			Apr-04	Nov-07		2007
117143	EKPC Floyd Tap Interconnect	16,849.08		(16,849.08)		0.00%	16,849.08	-	(16,849.08)			Jan-07	Aug-07		2007
117150	Trimble County 2 KU	189,536,000.56	182,970,410.00	(6,565,590.56)	-4%	55.51%	189,536,000.56	182,970,410.00	(6,565,590.56)	Jan-04	Dec-10	Mar-04	Dec-09	Contract trended above Budget.	2007
117233	Carr-E.Frkt 138KV P2 Proj	(5,567.97)		5,567.97		0.00%	(5,567.97)	-	5,567.97	Apr-05	Jul-05	Feb-04	Dec-07		2007
117238	Carr-Clifty Crk 138KV P2	(269.74)		269.74		0.00%	(269.74)	-	269.74			Feb-04	Dec-07		2007
117243	RELOC GRP-EARN 161 (HWY 431)	187.79		(187.79)		0.00%	187.79	-	(187.79)			Mar-05	Mar-09		2007
117244	RELOC GRP-HILLSIDE 69(HWY 431)	(836.67)		836.67		0.00%	(836.67)	-	836.67			Mar-05	Mar-09		2007
117299	WINCHESTER WATER WORKS	28,282.02		(28,282.02)		0.01%	28,282.02	-	(28,282.02)			Oct-04	Aug-08		2007
117319	SPCC Mods - KU Transmission	357,676.26	1,120,000.00	762,323.74	68%	0.10%	357,676.26	1,120,000.00	762,323.74	Jan-06	Dec-09	Mar-04	Dec-09	Spill containment work was originally approved in 2005 to be completed at 100 substations over 6 years. The bulk of the work occurred during 2007, 2008 and 2009 and the budget changed each year.	2007
117333	Arnold-Evarts 69 kv P1 Pole	(166.45)		166.45		0.00%	(166.45)	-	166.45			Jun-04	Dec-07		2007
117417	KCD - StratSourc -Office Renov	262.24		(262.24)		0.00%	262.24	-	(262.24)			May-04	Aug-07		2007
117717	KME AMR READING	23.99		(23.99)		0.00%	23.99	-	(23.99)	Apr-05	Apr-05	Sep-05	Jan-07		2007
117767	BR1 PA FAN IMPLR REPL 05-06	(10,786.85)		10,786.85		0.00%	(10,786.85)	-	10,786.85	Mar-05	Aug-06	Dec-05	Mar-07		2007
117768	BR3-1 SB AIR COMP REPL 05	9,742.93		(9,742.93)		0.00%	9,742.93	-	(9,742.93)	Mar-05	Nov-05	Dec-05	Sep-07		2007
117769	BR 3-2 SB AIR COMP REPL 05	43,597.01		(43,597.01)		0.01%	43,597.01	-	(43,597.01)	Mar-05	Nov-05	Dec-05	Mar-07		2007
117774	BR3 TURBINE CNTL UPGR 05-06	563,865.45	750,000.00	186,134.55	25%	0.17%	563,865.45	750,000.00	186,134.55	Mar-05	Dec-07	Aug-06	Jul-09		2007

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
117780	BR 2500 RECORDER REPL 04-06	236.25		(236.25)		0.00%	236.25	-	(236.25)	Mar-05	Nov-05	Dec-04	Mar-07		2007
117787	BR MN OFFICE HVAC REPL 05	(20,700.00)		20,700.00		-0.01%	(20,700.00)	-	20,700.00	Feb-05	Nov-05	Jul-05	Mar-07		2007
117789	BR TOOLS REPLACEMENT 05-09	(14,082.71)		14,082.71		0.00%	(14,082.71)	-	14,082.71	Mar-05	Nov-05	Apr-05	Feb-07		2007
117792	BR2 FURNACE CAMERA REPL 05	(238.06)		238.06		0.00%	(238.06)	-	238.06	Feb-05	Nov-05	Apr-05	Mar-07		2007
117797	BR C CONVEYOR LIGHTING REPL 05	3,511.23		(3,511.23)		0.00%	3,511.23	-	(3,511.23)	Mar-05	Nov-05	Aug-05	Feb-07		2007
117803	DX JOHNSON VLV REPL 05	(41,990.42)		41,990.42		-0.01%	(41,990.42)	-	41,990.42	Jan-05	Jun-05	Sep-05	Mar-07		2007
117830	TY BOILER ROOM ROOF 05	(6,398.40)		6,398.40		0.00%	(6,398.40)	-	6,398.40	Jan-05	Dec-05	May-06	Feb-07		2007
117872	SALVISA EXIT CKT	1,936.05		(1,936.05)		0.00%	1,936.05	-	(1,936.05)	Jun-05	Jun-05	Aug-06	Oct-07		2007
117878	Rp Crab Orchard Transf	10,219.33		(10,219.33)		0.00%	10,219.33	-	(10,219.33)	Jan-05	Dec-05	Aug-05	Sep-07		2007
117879	Inst Etown Area Substation	11,430.42		(11,430.42)		0.00%	11,430.42	-	(11,430.42)	Mar-05	Dec-06	Dec-05	Dec-07		2007
117889	Brown-Tyrone 138 KV P1 Poles	(19,335.97)		19,335.97		-0.01%	(19,335.97)	-	19,335.97			Mar-05	Dec-07		2007
117894	Inst Richmond Area Sub	23,453.63		(23,453.63)		0.01%	23,453.63	-	(23,453.63)	Oct-05	Dec-06	Aug-05	Aug-07		2007
117898	Rp Taylorsville Sub	398,491.02	205,227.53	(193,263.49)	-94%	0.12%	398,491.02	205,227.53	(193,263.49)	Jan-05	Dec-07	Sep-06	Feb-08		2007
117902	SCM 2005 Cent Sub Misc	1,022.73		(1,022.73)		0.00%	1,022.73	-	(1,022.73)	Jan-05	Dec-05	Feb-05	Aug-07		2007
117942	FINCHVILLE 2504 PHASE ADDITION	(15,397.00)		15,397.00		0.00%	(15,397.00)	-	15,397.00	Jan-05	Dec-05	Jan-05	Apr-07		2007
117979	SCM Earl NESC Viola 2005	373.19		(373.19)		0.00%	373.19	-	(373.19)	Jan-05	Dec-05	Nov-05	Dec-09		2007
117988	Science Hill Hwy 27 Relo	(260,651.44)		260,651.44		-0.08%	(260,651.44)	-	260,651.44			Oct-04	Jun-09		2007
118017	Upper Russell Creek Phase 2	(4,382.65)		4,382.65		0.00%	(4,382.65)	-	4,382.65	Jan-05	Dec-05	Sep-05	May-07		2007
118074	PIN/LON Bldg and Gnd Blanket	7,028.00	9,392.44	2,364.44	25%	0.00%	7,028.00	9,392.44	2,364.44	Jan-05	Sep-08	Dec-07	Dec-07		2007
118112	GH3 O2 MEASUREMENT UPGRADE 05	(17.04)		17.04		0.00%	(17.04)	-	17.04	Jan-05	Dec-05	May-06	Jun-07		2007
118184	KGN-IT Capital	35,442.72	(14,047,394.00)	(14,082,836.72)	100%	0.01%	35,442.72	(14,047,394.00)	(14,082,836.72)	Jan-05	Dec-07	Dec-06	Apr-07	Project used to capture a general budget reduction during planning process. Various projects were reduced in 2007 to offset this budget.	2007
118193	RICHMOND UPGRADE	4,559.55		(4,559.55)		0.00%	4,559.55	-	(4,559.55)	May-05	Dec-06	Jan-06	Apr-07		2007
118204	London Captal Buildings	3,472.08	9,389.00	5,916.92	63%	0.00%	3,472.08	9,389.00	5,916.92	May-05	Jan-08	Dec-06	Aug-08		2007
118211	Recon Ohio Co-Rosine	27,446.06		(27,446.06)		0.01%	27,446.06	-	(27,446.06)			Apr-05	Oct-07		2007
118213	Va City-AEP Clinch River	3,014,942.60	1,993,000.00	(1,021,942.60)	-51%	0.88%	3,014,942.60	1,993,000.00	(1,021,942.60)	Nov-05	Aug-08	Jun-05	Dec-09	A large portion of the construction continued into 2007 after having been delayed originally due to right-of-way issues and scope changes.	2007
118214	Va City 138/69 120 MVA Xfrmr	1,251,828.62	1,189,000.00	(62,828.62)	-5%	0.37%	1,251,828.62	1,189,000.00	(62,828.62)	Dec-05	Aug-08	Jul-05	Aug-09		2007
118215	Paris 138-69, 150 MVA	27,130.14		(27,130.14)		0.01%	27,130.14	-	(27,130.14)	Nov-05	Jun-06	Jul-05	Nov-07		2007
118216	Trimble 2 Trans. Projects - KU	20,011,933.60		(20,011,933.60)		5.86%	20,011,933.60	-	(20,011,933.60)	Jan-05	Dec-11	Jan-05	Dec-09	Legal, right-of-way, engineering, survey, and material costs were accelerated in order to ensure the project would be in service by the date needed.	2007
118240	KU SUB SPILL PREVENTION	530,035.74	1,581,769.69	1,051,733.95	66%	0.16%	530,035.74	1,581,769.69	1,051,733.95	Apr-05	Dec-09	Feb-05	Dec-09	Project delayed due to extension of EPA deadline date to July 2009. This project was a result of the EPA's amendment to the Oil Pollution Prevention Act. The EPA extended the deadline several times through this process.	2007
118402	0098 SYS PARA RECOND OH - ROS	(27,446.06)		27,446.06		-0.01%	(27,446.06)	-	27,446.06			Nov-04	Oct-07		2007
119271	KU Barcoding Direct	25.61		(25.61)		0.00%	25.61	-	(25.61)			Oct-05	Mar-07		2007
119488	Madisonville N 12kv Conversion	1,972.76		(1,972.76)		0.00%	1,972.76	-	(1,972.76)			Nov-04	Mar-07		2007
119549	Fuels Supply Mgmt KU	97,485.17	388,000.00	290,514.83	75%	0.03%	97,485.17	388,000.00	290,514.83	Jan-05	Dec-09	Feb-06	Apr-09		2007
119784	Greensburg Bypass	(47,228.32)		47,228.32		-0.01%	(47,228.32)	-	47,228.32			Aug-05	Nov-08		2007
119818	BR SEP OIL SEPARATORS 05	10,365.56		(10,365.56)		0.00%	10,365.56	-	(10,365.56)			Dec-05	Apr-07		2007
119844	GH1 CONTROLS MODERNIZATION	3,107,148.31	3,041,999.76	(65,148.55)	-2%	0.91%	3,107,148.31	3,041,999.76	(65,148.55)	Jan-06	Dec-08	Jan-05	Jun-08		2007
119846	GH2 CONTROLS MODERNIZATION	57,443.03	156,999.56	99,556.53	63%	0.02%	57,443.03	156,999.56	99,556.53	May-06	Dec-09	Jan-05	Nov-09		2007
119847	GH3 CONTROLS MODERNIZATION	2,064,503.20	2,053,000.36	(11,502.84)	-1%	0.60%	2,064,503.20	2,053,000.36	(11,502.84)	Jan-06	Dec-07	Jan-05	Feb-08		2007
119848	GH4 CONTROLS MODERNIZATION	1,311,169.28	1,273,002.39	(38,166.89)	-3%	0.38%	1,311,169.28	1,273,002.39	(38,166.89)	Feb-06	Dec-08	Feb-05	Dec-08		2007
119885	Loudon Ave road project.	14,554.55		(14,554.55)		0.00%	14,554.55	-	(14,554.55)			Jan-06	Aug-08		2007
119894	Corp - Misc Capital - KU	(605.81)		605.81		0.00%	(605.81)	-	605.81			Dec-04	Mar-07		2007
119903	Clear A&G 12/04	(390,051.73)		390,051.73		-0.11%	(390,051.73)	-	390,051.73			Dec-04	Dec-09	This project is used for the annual true-up activity and does not have a cooresponding budget amount.	2007
119926	KU Dist. 34.5KV Storm	22,020.58		(22,020.58)		0.01%	22,020.58	-	(22,020.58)			Feb-05	Jul-08		2007
119927	KU Trans. 34.5KV Storms	24,950.88		(24,950.88)		0.01%	24,950.88	-	(24,950.88)			Feb-05	Jul-08		2007
120009	Bedford Tap 69kv	58,586.78		(58,586.78)		0.02%	58,586.78	-	(58,586.78)			Feb-05	Mar-08		2007
120023	Higby Mill Breaker Replacement	15,352.59		(15,352.59)		0.00%	15,352.59	-	(15,352.59)			Mar-05	Jun-07		2007
120024	Fawkes Breaker Replacement	1,743.84		(1,743.84)		0.00%	1,743.84	-	(1,743.84)			Mar-05	Jun-07		2007
120107	Replace Danville North Bkr 614	3,500.97		(3,500.97)		0.00%	3,500.97	-	(3,500.97)			Apr-05	Jun-07		2007
120115	Land Mobile Radio NW Upgr KU	36,846.92		(36,846.92)		0.01%	36,846.92	-	(36,846.92)	Jan-06	Dec-06	Jul-05	Jun-07		2007
120169	Arnold - Dorchester 161kv	(14,672.27)		14,672.27		0.00%	(14,672.27)	-	14,672.27			Jun-05	Mar-07		2007
120179	Tyrone Breaker Replacement	7,869.56		(7,869.56)		0.00%	7,869.56	-	(7,869.56)			Jul-05	Jun-07		2007
120195	Hwy 27 Relo Pulaski Cnty Ph 2	(3,298.42)		3,298.42		0.00%	(3,298.42)	-	3,298.42			Feb-07	Dec-07		2007
120216	Liberty Rd Breaker Replacement	15,868.80		(15,868.80)		0.00%	15,868.80	-	(15,868.80)			Aug-05	Jun-07		2007
120217	Green River Bkr Replacement	3,247.64		(3,247.64)		0.00%	3,247.64	-	(3,247.64)			Aug-05	Jun-07		2007
120256	HVAC Automation KU	124,101.59		(124,101.59)		0.04%	124,101.59	-	(124,101.59)	Sep-06	Oct-06	Dec-06	Jun-07		2007
120267	Pitsbrg Lanc 69 EBernstadt Sub	-		-		0.00%	-	-	-			Jul-05	Aug-07		2007
120288	ETOWN - ETOWN #3 NEW 12KV XFMR	47,970.85		(47,970.85)		0.01%	47,970.85	-	(47,970.85)			Oct-06	Apr-07		2007
120394	BR3 SH15 HDR REPL 06-07	989,822.83	849,179.00	(140,643.83)	-17%	0.29%	989,822.83	849,179.00	(140,643.83)	Jul-06	Dec-07	May-06	Jul-07		2007
120395	BR3 SH14 TEE/HDR REPL 06-07	624,150.62	670,000.00	45,849.38	7%	0.18%	624,150.62	670,000.00	45,849.38	Jul-06	Dec-07	May-06	Jul-07		2007
120398	BR1 CONTROLS UPGR 06-07	2,231,636.11	900,000.00	(1,331,636.11)	-148%	0.65%	2,231,636.11	900,000.00	(1,331,636.11)	Jul-06	Dec-07	Dec-06	Feb-08	Escalation in copper prices significantly increased installation costs. The need for additional scopes of work was found once detailed engineering for the project began. I.e. MCC switches brought into system, new control system room.	2007
120401	BR 2-3 CO MONITOR UPGR 06-07	31,174.42	70,000.00	38,825.58	55%	0.01%	31,174.42	70,000.00	38,825.58	May-06	Dec-07	Sep-06	May-07		2007
120402	BR 1-2 TURB VIB MON UPGR 06	33,597.20		(33,597.20)		0.01%	33,597.20	-	(33,597.20)	Aug-06	Oct-06	Sep-06	Jan-08		2007
120403	BR1 INT RH BANK RPL 12		778,625.00	778,625.00	100%	0.00%	-	778,625.00	778,625.00	Jun-06	Dec-07			Project delayed to 2014-2015 to project 126062	2007
120408	BR CONVEYOR BELT REPL 06	(5,034.08)		5,034.08		0.00%	(5,034.08)	-	5,034.08	Jan-06	Dec-06	Aug-06	Aug-07		2007
120413	BR COMPUTER EQUIP 06	4,560.00		(4,560.00)		0.00%	4,560.00	-	(4,560.00)	Feb-06	Nov-06	Apr-06	Dec-07		2007
120416	BR1 BSO REPL 06	(13,281.42)		13,281.42		0.00%	(13,281.42)	-	13,281.42	Oct-06	Oct-06	Sep-06	Jul-07		2007

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120424	TY3 GEN LEAD REPL 06-07	70,028.22	75,000.00	4,971.78	7%	0.02%	70,028.22	75,000.00	4,971.78	Apr-06	Apr-07	Oct-06	Jun-07		2007
120427	TY MISC MOTOR RBLDS 06	11,156.36		(11,156.36)		0.00%	11,156.36	-	(11,156.36)	Mar-06	Sep-06	Jun-06	Feb-07		2007
120463	Precip #4 Controls Upgr	1,384.03		(1,384.03)		0.00%	1,384.03	-	(1,384.03)	Apr-06	May-06	Mar-06	Feb-07		2007
120464	Tripper Controls Upgr	(2,341.21)		2,341.21		0.00%	(2,341.21)	-	2,341.21	Jun-06	Jun-06	Sep-06	Apr-07		2007
120465	U3 Condenser Valves	72.45	24,999.52	24,927.07	100%	0.00%	72.45	24,999.52	24,927.07	Apr-06	Dec-07	Feb-06	Jan-07		2007
120467	Water Induction Protection	5,051.04		(5,051.04)		0.00%	5,051.04	-	(5,051.04)	Feb-06	Feb-06	Jun-06	Jan-07		2007
120486	PC AND PRINTER INFRA-DO KU	1,318.19		(1,318.19)		0.00%	1,318.19	-	(1,318.19)	Jan-06	Nov-06	Mar-06	Jan-07		2007
120487	STORMS UPGRADE KU	30,574.57		(30,574.57)		0.01%	30,574.57	-	(30,574.57)	Mar-06	Oct-06	Apr-06	Jan-07		2007
120490	MOBILE COMPUTING LIC KU	12,661.35		(12,661.35)		0.00%	12,661.35	-	(12,661.35)	Mar-06	Jun-06	Oct-06	Aug-07		2007
120512	INST TEMP TRANSF LEB JCT	(16,000.00)		16,000.00		0.00%	(16,000.00)	-	16,000.00			Jul-05	Mar-07		2007
120545	SCM EARLINGTON NESC VIO COR	(373.23)		373.23		0.00%	(373.23)	-	373.23	Jan-06	Dec-06	Sep-06	May-07		2007
120546	SCM EARLINGTON SUB BAT REPLACE	(18.14)		18.14		0.00%	(18.14)	-	18.14	Jan-06	Dec-06	Nov-06	Feb-07		2007
120547	SCM EARLINGTON SUB REPAIRS	(3,265.92)		3,265.92		0.00%	(3,265.92)	-	3,265.92	Jan-06	Dec-06	Jul-06	Oct-07		2007
120603	GH1 RH OUTLET HEADER REPL 06	940,879.36	972,999.97	32,120.61	3%	0.28%	940,879.36	972,999.97	32,120.61	Jun-06	Dec-07	Oct-06	Apr-08		2007
120605	GH3 CT CELL 3-2 REBUILD 06	(30,694.10)		30,694.10		-0.01%	(30,694.10)	-	30,694.10	Sep-06	Dec-06	Oct-06	May-07		2007
120606	GH3 CT CELL 3-3 REBUILD 06	(149.62)		149.62		0.00%	(149.62)	-	149.62	Sep-06	Dec-06	Oct-06	May-07		2007
120608	GH4 CT CELL 4-4 REBUILD 06	14,749.88		(14,749.88)		0.00%	14,749.88	-	(14,749.88)	Mar-06	Jun-06	Feb-06	Jan-07		2007
120610	GH CONVEYOR BELT REPL 06	(24,050.00)		24,050.00		-0.01%	(24,050.00)	-	24,050.00	Feb-06	Dec-06	Dec-05	Jan-07		2007
120615	GH COAL CONVEYOR FIRE PROT 06	1,930.26		(1,930.26)		0.00%	1,930.26	-	(1,930.26)	Aug-06	Nov-06	Oct-06	Jan-07		2007
120621	GH4 UNDER TURBINE FIRE PROT 06	332.13		(332.13)		0.00%	332.13	-	(332.13)	Jun-06	Dec-06	Dec-06	Jul-08		2007
120622	SCM Pineville 2006 NESC Vio	411.39		(411.39)		0.00%	411.39	-	(411.39)	Jan-06	Dec-06	May-06	Jan-07		2007
120623	SCM Pineville Rp Failed Bkrs	391.14		(391.14)		0.00%	391.14	-	(391.14)	Jan-06	Dec-06	Apr-06	Mar-07		2007
120626	SCM Pineville Sub Misc 2006	2,924.52		(2,924.52)		0.00%	2,924.52	-	(2,924.52)	Jan-06	Dec-06	Apr-06	Sep-07		2007
120632	GH1 GENERATOR REFURB 06	8,352,208.30	8,104,936.26	(247,272.04)	-3%	2.45%	8,352,208.30	8,104,936.26	(247,272.04)	Jun-06	Dec-08	Oct-06	Feb-08		2007
120633	GH2 4KV BREAKER UPGRADE 06	81.48		(81.48)		0.00%	81.48	-	(81.48)	Feb-06	Apr-06	Dec-06	Jan-07		2007
120634	GH1 MCC 480 VOLT REPL 06	(4,365.36)		4,365.36		0.00%	(4,365.36)	-	4,365.36	Mar-06	Apr-06	Mar-06	Mar-07		2007
120645	Hutch Ph 2 recon	39,110.34		(39,110.34)		0.01%	39,110.34	-	(39,110.34)	Feb-06	Sep-06	Dec-06	Jun-09		2007
120649	GH SO3 ENGINEERING STUDY 06		5,052,000.42	5,052,000.42	100%	0.00%	-	5,052,000.42	5,052,000.42	Jun-06	Dec-07	Apr-06	May-08	Project cancelled and incorporated into Ghent SO3 project number 12279 (ECR recoverable)	2007
120664	Inst Lebanon Junction Sub 2006	28,292.82		(28,292.82)		0.01%	28,292.82	-	(28,292.82)	Jan-06	Dec-06	Jan-06	Apr-08		2007
120665	Upgrade Shun Pike Sub 2006	161,148.59		(161,148.59)		0.05%	161,148.59	-	(161,148.59)	Jan-06	Dec-06	Jan-06	Jul-08		2007
120667	SCM Cent Sub Misc 2006	4,020.23		(4,020.23)		0.00%	4,020.23	-	(4,020.23)	Jan-06	Dec-06	Jan-06	Nov-07		2007
120668	ROGERS GAP DISTRIBUTION	195,194.99		(195,194.99)		0.06%	195,194.99	-	(195,194.99)	Jan-06	Dec-06	Sep-06	Aug-07		2007
120670	SCM Cent Purc Bush 2006	584.65		(584.65)		0.00%	584.65	-	(584.65)	Apr-06	Jun-06	Sep-06	Mar-07		2007
120671	SCM Cent Rp Brkrs 2006	9,876.43		(9,876.43)		0.00%	9,876.43	-	(9,876.43)	Jan-06	Dec-06	Mar-06	Sep-07		2007
120674	BRYANT RD CKT #873 RCDT	(12,078.31)		12,078.31		0.00%	(12,078.31)	-	12,078.31	Jan-06	Dec-06	Jun-06	Oct-07		2007
120676	DONERAIL CKT #104 PH ADD	58,309.66		(58,309.66)		0.02%	58,309.66	-	(58,309.66)	Jan-06	Dec-06	Apr-06	Aug-07		2007
120677	SCM Rewind/Rpl Transf 2006	443,832.00		(443,832.00)		0.13%	443,832.00	-	(443,832.00)	Jan-06	Dec-06	Jan-06	Dec-08	Project variance is due to budget in another project - 121888.	2007
120681	CARLISLE 4KV SYSTEM	4,334.57		(4,334.57)		0.00%	4,334.57	-	(4,334.57)	Jan-06	Dec-06	Jun-06	Jan-07		2007
120682	STRATTON PIKE REBUILD	24,854.95		(24,854.95)		0.01%	24,854.95	-	(24,854.95)	Jan-06	Dec-06	Jul-06	Apr-07		2007
120685	SHARON-BROOKSVILLE 12KV	18,853.20		(18,853.20)		0.01%	18,853.20	-	(18,853.20)	Jan-06	Dec-06	Jun-06	Dec-07		2007
120737	KU Misc Tools & Equip 2006	-		-		0.00%	-	-	-	Jul-06	Jul-06	Mar-07	Sep-07		2007
120745	Building Miscellaneous capital		9,392.46	9,392.46	100%	0.00%	-	9,392.46	9,392.46	Jan-06	Dec-08				2007
120756	Misc. A/R Uncollect - KU Cap	101.00		(101.00)		0.00%	101.00	-	(101.00)			Sep-05	Dec-09		2007
120757	Richmond Buildings Misc	8,534.00	9,160.00	626.00	7%	0.00%	8,534.00	9,160.00	626.00	Apr-06	Nov-08	Jun-07	Jun-07		2007
120758	Buildings Misc Lexington	14,288.88	9,160.00	(5,128.88)	-56%	0.00%	14,288.88	9,160.00	(5,128.88)	Jan-06	Nov-08	Dec-05	Aug-08		2007
120766	KU PC Purchase	3,804.97		(3,804.97)		0.00%	3,804.97	-	(3,804.97)	Jan-06	Dec-06	Mar-06	Feb-07		2007
120767	RELIABILITY GENERAL	770,698.60	895,806.01	125,107.41	14%	0.23%	770,698.60	895,806.01	125,107.41	Jan-06	Dec-08	Jul-06	Dec-08		2007
120794	HF3 DIESEL REPLACEMENT 05	(8,912.87)		8,912.87		0.00%	(8,912.87)	-	8,912.87			Nov-05	Mar-07		2007
120808	KU TRANSFER BILLING	1,063.19		(1,063.19)		0.00%	1,063.19	-	(1,063.19)	Feb-06	Dec-06	Mar-06	Feb-07		2007
120817	KU IVR REPLACEMENT	37,429.48	150,000.00	112,570.52	75%	0.01%	37,429.48	150,000.00	112,570.52	Apr-06	Mar-07	Oct-07	Jan-08		2007
120818	KU WITNESS REPLACEMENT	-		-		0.00%	-	-	-	Mar-06	Nov-06	Sep-06	Jan-07		2007
120824	MORGANFIELD ROOF	(9,600.00)		9,600.00		0.00%	(9,600.00)	-	9,600.00	Oct-06	Nov-06	Nov-06	Mar-07		2007
120830	KU AVENUE	(200.93)		200.93		0.00%	(200.93)	-	200.93	Jun-06	Oct-06	Dec-06	Apr-07		2007
120852	Delvinta 824 Carrier Addn.	8,670.40		(8,670.40)		0.00%	8,670.40	-	(8,670.40)			Nov-05	Jul-07		2007
120924	CT11 VANE 4 REPL 05-06	5,407.63		(5,407.63)		0.00%	5,407.63	-	(5,407.63)	Jan-06	May-06	Dec-05	Jan-07		2007
120936	Crab Orchard Circuit	4,579.01		(4,579.01)		0.00%	4,579.01	-	(4,579.01)			Oct-05	Oct-07		2007
121007	Generation PC & Dev Tool KU	1,062.52		(1,062.52)		0.00%	1,062.52	-	(1,062.52)	Jan-06	Dec-06	Feb-06	Mar-07		2007
121008	Hardware Energy Marketing KU	2,703.25		(2,703.25)		0.00%	2,703.25	-	(2,703.25)	Jan-06	Dec-06	Dec-06	Mar-07		2007
121010	ITSD HW/SW PG 2006 KU	-		-		0.00%	-	-	-	Jan-06	Dec-06	Mar-06	Jan-07		2007
121011	HW/SW Dev Tools 026540 KU	(616.42)		616.42		0.00%	(616.42)	-	616.42	Jan-06	Dec-06	Apr-06	Mar-09		2007
121012	HW/SW Dev Tools 026560 KU	(1,551.41)		1,551.41		0.00%	(1,551.41)	-	1,551.41	Jan-06	Dec-06	Feb-06	Nov-08		2007
121013	HW/SW Dev Tools 026570 KU	(1,605.42)		1,605.42		0.00%	(1,605.42)	-	1,605.42	Jan-06	Dec-06	Feb-06	Mar-09		2007
121017	Monitor Repl 2006 KU	1,884.53		(1,884.53)		0.00%	1,884.53	-	(1,884.53)	Jan-06	Dec-06	May-06	Jan-07		2007
121018	Tier C rotation 2006 KU	2,741.14		(2,741.14)		0.00%	2,741.14	-	(2,741.14)	Jan-06	Dec-06	Feb-06	Mar-09		2007
121020	Upgr Data Ctr Scheduling KU	11,846.27		(11,846.27)		0.00%	11,846.27	-	(11,846.27)	Jan-06	Dec-06	Oct-06	Apr-07		2007
121023	East KY Sonet Fiber Bbone KU	309,283.64	389,999.93	80,716.29	21%	0.09%	309,283.64	389,999.93	80,716.29	Jan-06	Dec-07	Jun-06	Oct-07		2007
121024	Extend Fiber to GR Plant KU	135,528.94	100,000.00	(35,528.94)	-36%	0.04%	135,528.94	100,000.00	(35,528.94)	Jan-06	Dec-07	Apr-07	Aug-09		2007
121026	Lou-Lex Ring Upgr OC-48 KU	18,128.25		(18,128.25)		0.01%	18,128.25	-	(18,128.25)	Jan-06	Dec-06	May-06	Jul-07		2007
121027	Migrate KU Offices KETN KU	(2,954.87)		2,954.87		0.00%	(2,954.87)	-	2,954.87	Jan-06	Dec-06	Dec-06	Jan-07		2007
121030	NW Tools & Test Equip 2006 KU	444.03		(444.03)		0.00%	444.03	-	(444.03)	Jan-06	Dec-06	Jan-06	Jan-07		2007
121031	Outside Cable Plant 2006 KU	1,163.20		(1,163.20)		0.00%	1,163.20	-	(1,163.20)	Jan-06	Dec-06	Jan-06	Jan-07		2007
121032	Pocket Telco Demarc KU	(3,500.00)		3,500.00		0.00%	(3,500.00)	-	3,500.00	Jan-06	Dec-06	Aug-06	Mar-07		2007
121033	Replace Voice Mail Systems KU	520.77	237,300.04	236,779.27	100%	0.00%	520.77	237,300.04	236,779.27	Jan-06	Dec-07	Nov-06	Jan-07		2007
121035	Phone Systems Capacity Exp KU	88.68		(88.68)		0.00%	88.68	-	(88.68)	Jan-06	Dec-06	Jan-06	Mar-07		2007

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121036	Upgr Lex MAN to OC-48 KU	(6,198.34)		6,198.34		0.00%	(6,198.34)	-	6,198.34	Jan-06	Dec-06	Jun-06	Jun-07		2007
121044	SERVER ROTATION - 2006 KU	4.04		(4.04)		0.00%	4.04	-	(4.04)	Jan-06	Dec-06	Jan-06	Apr-07		2007
121047	Storage Area Network 2006 KU	631.74		(631.74)		0.00%	631.74	-	(631.74)	Jan-06	Dec-06	Aug-06	Mar-07		2007
121057	New Technology Implement KU	1,681.53		(1,681.53)		0.00%	1,681.53	-	(1,681.53)	Jan-06	Dec-06	Jul-06	Mar-07		2007
121058	New Technology Pilot 2006 KU	3,028.69		(3,028.69)		0.00%	3,028.69	-	(3,028.69)	Jan-06	Dec-06	Dec-06	Sep-07		2007
121059	Desktop Client Secur Enh KU	1,894.18		(1,894.18)		0.00%	1,894.18	-	(1,894.18)	Jan-06	Dec-06	Oct-06	Jan-07		2007
121060	IT Sec Mon/Audit/Mgmt Tool KU	150.46		(150.46)		0.00%	150.46	-	(150.46)	Jan-06	Dec-06	Sep-06	Jan-07		2007
121067	West KY MW A/D Conv Rec P2 KU	205,682.90		(205,682.90)		0.06%	205,682.90	-	(205,682.90)	Jan-06	Dec-06	Oct-06	Dec-07		2007
121076	Loudon Ave.-Lansdowne DC 69 kV	3,512,231.02	3,455,000.00	(57,231.02)	-2%	1.03%	3,512,231.02	3,455,000.00	(57,231.02)	Jan-06	Dec-09	Dec-05	Oct-09		2007
121098	Brown Plant RTU Replacement	(2,354.53)		2,354.53		0.00%	(2,354.53)	-	2,354.53			Oct-05	Apr-07		2007
121115	Energy Srvs for Blackwell Sub	(69,302.33)		69,302.33		-0.02%	(69,302.33)	-	69,302.33			Oct-05	Oct-09		2007
121172	Fawkes 138-69kV, 150 MVA	80,729.11		(80,729.11)		0.02%	80,729.11	-	(80,729.11)	Jan-06	Sep-06	Jan-06	Oct-08		2007
121185	KU-SL LIMS Server		80,000.30	80,000.30	100%	0.00%	-	80,000.30	80,000.30	Jan-06	Dec-07				2007
121186	KU-SL LIMS Software		60,000.48	60,000.48	100%	0.00%	-	60,000.48	60,000.48	Jan-06	Dec-07				2007
121202	Paris - Lexington Plant 69kv	157,060.35		(157,060.35)		0.05%	157,060.35	-	(157,060.35)			Feb-06	May-08		2007
121227	KU ACCORDE WORKFLOW	79.92	48,000.10	47,920.18	100%	0.00%	79.92	48,000.10	47,920.18	Aug-06	Dec-07	Dec-06	Jan-07		2007
121248	Elihu 161kV PT Replacement	9,057.05		(9,057.05)		0.00%	9,057.05	-	(9,057.05)			Oct-05	Apr-07		2007
121258	SOMERSET SW BYPASS	13,808.72		(13,808.72)		0.00%	13,808.72	-	(13,808.72)			Nov-06	Dec-08		2007
121275	KU Total Retire Out 2006	7,272.16		(7,272.16)		0.00%	7,272.16	-	(7,272.16)	Jan-06	Dec-06	Nov-06	Feb-07		2007
121278	KU PS Upgrade 2006	165,681.01	72,756.00	(92,925.01)	-128%	0.05%	165,681.01	72,756.00	(92,925.01)	Jan-06	Dec-07	Dec-06	Sep-07		2007
121297	Cntrol Ctr Construction - KU	5,242,223.82		(5,242,223.82)		1.54%	5,242,223.82	-	(5,242,223.82)	Jan-08	Dec-08	Apr-06	Dec-08	Spending was budgeted entirely to LG&E but the Control Center is used by both LG&E and KU and therefore actual costs were allocated between the two. Therefore, LG&E was in turn below budget. The Control Center work during 2007 was below budget due to timing as construction was completed during 2008.	2007
121299	CT8 C INSPECTION 05-06	(7,958.00)		7,958.00		0.00%	(7,958.00)	-	7,958.00			Nov-05	Jan-07		2007
121304	GR Front Entrance Gate	(57,330.01)		57,330.01		-0.02%	(57,330.01)	-	57,330.01			Feb-06	Oct-07		2007
121329	KU Storms - November 15, 2005	2,846.38		(2,846.38)		0.00%	2,846.38	-	(2,846.38)			Nov-05	Feb-07		2007
121334	Brown-Fawkes 138kv	182,884.28		(182,884.28)		0.05%	182,884.28	-	(182,884.28)			May-06	Mar-08		2007
121344	ESTILL COUNTY ENERGY PART	25,743.85		(25,743.85)		0.01%	25,743.85	-	(25,743.85)			May-06	Apr-07		2007
121346	GRU4 Solid St Exciter	(16,700.09)		16,700.09		0.00%	(16,700.09)	-	16,700.09			May-06	Jul-07		2007
121348	CT8 PARTS RECONDITION 06	616,731.91		(616,731.91)		0.18%	616,731.91	-	(616,731.91)			Jun-06	Oct-07	Project executed earlier than anticipated due to parts being available sooner than expected	2007
121379	SOMERSET COLLEGE STREET	144,234.37		(144,234.37)		0.04%	144,234.37	-	(144,234.37)			Dec-05	Sep-09		2007
121384	Earl N TT Rcvr	2,809.05		(2,809.05)		0.00%	2,809.05	-	(2,809.05)			Jan-06	Oct-07		2007
121386	KU 2006 Dist Capacitors	6,499.92		(6,499.92)		0.00%	6,499.92	-	(6,499.92)	Jan-06	Dec-06	May-06	Dec-07		2007
121391	Etown-634 Bkr Relpace	(15.67)		15.67		0.00%	(15.67)	-	15.67			Jan-06	Aug-08		2007
121393	LexPlant 644 Replace	3,219.02		(3,219.02)		0.00%	3,219.02	-	(3,219.02)			May-06	Apr-07		2007
121394	LoudonAve 628 Repl	13,153.79		(13,153.79)		0.00%	13,153.79	-	(13,153.79)			Feb-06	Dec-07		2007
121398	Dorchester TT Rcvr	(2,809.05)		2,809.05		0.00%	(2,809.05)	-	2,809.05			Jan-06	Oct-07		2007
121412	Wheatcroft Battery Replacement	(53.46)		53.46		0.00%	(53.46)	-	53.46			Jul-06	May-08		2007
121413	Hardin Co. Battery Replacement	938.83		(938.83)		0.00%	938.83	-	(938.83)			Jul-06	May-08		2007
121414	Carrollton Battery Replacement	6,458.24		(6,458.24)		0.00%	6,458.24	-	(6,458.24)			Jul-06	May-08		2007
121427	GH1 PARTICULATE MONITOR 06	27.69		(27.69)		0.00%	27.69	-	(27.69)			Mar-06	Jan-07		2007
121438	INST ELK CRK MINE 69 TAP	1,981.31		(1,981.31)		0.00%	1,981.31	-	(1,981.31)			Feb-06	Feb-07		2007
121443	PAYNES DEPOT RD HWY PROJECT	36,879.95		(36,879.95)		0.01%	36,879.95	-	(36,879.95)			Apr-06	Dec-09		2007
121454	KU SPARE TRANSFORMER-LEB JCT	136,642.99		(136,642.99)		0.04%	136,642.99	-	(136,642.99)			Dec-06	Dec-07		2007
121464	KU SUBS RTU INSTALLS	79,042.70		(79,042.70)		0.02%	79,042.70	-	(79,042.70)			Jul-06	Dec-08		2007
121494	Monarch Lite - KU	(15,704.05)		15,704.05		0.00%	(15,704.05)	-	15,704.05			Jul-06	Mar-07		2007
121508	Richmond, 604 terminal limits	10,937.52		(10,937.52)		0.00%	10,937.52	-	(10,937.52)			May-06	Dec-08		2007
121512	KU Storms - April 2, 2006	2,311.55		(2,311.55)		0.00%	2,311.55	-	(2,311.55)			Apr-06	Aug-07		2007
121525	GH Gypsum Dewatering		21,000,000.00	21,000,000.00	100%	0.00%	-	21,000,000.00	21,000,000.00	Jan-07	Dec-08			Change in Scope project cancelled.	2007
121537	BR3A AUX XFMR REWIND 06	(21,562.99)		21,562.99		-0.01%	(21,562.99)	-	21,562.99			Jul-06	Aug-07		2007
121543	KGN-Coursemill Upgrade	4,435.68		(4,435.68)		0.00%	4,435.68	-	(4,435.68)			Feb-07	Mar-07		2007
121553	Shelbyville Bypass	(75,631.67)		75,631.67		-0.02%	(75,631.67)	-	75,631.67			Oct-06	Aug-08		2007
121555	TY CY FEEDER SPD CNTL 06	536.71		(536.71)		0.00%	536.71	-	(536.71)			Nov-06	May-07		2007
121558	Waitsboro Tap 69kV Relo	(20,604.90)		20,604.90		-0.01%	(20,604.90)	-	20,604.90			Jan-07	Oct-09		2007
121560	SMT-KYTC #08-270.10	(7,434.80)		7,434.80		0.00%	(7,434.80)	-	7,434.80			Aug-06	Dec-07		2007
121562	2006 MAYOC TOOLS	7,355.46		(7,355.46)		0.00%	7,355.46	-	(7,355.46)			Aug-06	Mar-07		2007
121566	SMT-PULASKI CO PUBLIC LIBRARY	718.49		(718.49)		0.00%	718.49	-	(718.49)			Aug-07	Aug-07		2007
121582	US 58 22KV Repair	-		-		0.00%	-	-	-			Jun-06	Jun-07		2007
121586	West Lex. RTU Replacement	212.70		(212.70)		0.00%	212.70	-	(212.70)			Jul-06	Oct-07		2007
121617	Fac. Maint. Furniture - KU	10,324.00	10,000.00	(324.00)	-3%	0.00%	10,324.00	10,000.00	(324.00)	Sep-07	Sep-07	Dec-07	Dec-07		2007
121618	KU 2007 Carpet and Tile	145,396.52	131,500.00	(13,896.52)	-11%	0.04%	145,396.52	131,500.00	(13,896.52)	Mar-07	Mar-07	May-07	Dec-07		2007
121619	KU Fire Protection System	92,903.00	75,000.00	(17,903.00)	-24%	0.03%	92,903.00	75,000.00	(17,903.00)	May-07	May-07	Dec-07	Dec-07		2007
121631	East Franfort RTU Replacement	6,440.14		(6,440.14)		0.00%	6,440.14	-	(6,440.14)			Jul-06	Jun-07		2007
121632	Replace Bardstown 138kV PTs	(216.46)		216.46		0.00%	(216.46)	-	216.46			Jun-06	Jul-07		2007
121635	TY3 DEMINERALIZER UPGR 06	9,603.84		(9,603.84)		0.00%	9,603.84	-	(9,603.84)			Oct-06	Jul-07		2007
121636	TC2 E Ft Knox-HC 345k		5,500,000.76	5,500,000.76	100%	0.00%	-	5,500,000.76	5,500,000.76	Jan-07	Dec-07			Budgeted as originally intended to capture the post-development construction costs of the KU portion of the Trimble County 2 Transmission work, a decision was later made to record all such costs to the project in which the development costs were captured (project 118216).	2007
121653	2007 Asbestos Abatement		93,993.06	93,993.06	100%	0.00%	-	93,993.06	93,993.06	Jan-07	Dec-07				2007
121659	Pisgah RTU Replacement	1,721.34		(1,721.34)		0.00%	1,721.34	-	(1,721.34)			Aug-06	Apr-07		2007
121660	Grahamville RTU Replacement	27,131.36		(27,131.36)		0.01%	27,131.36	-	(27,131.36)			Mar-07	Dec-07		2007

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
121663	GEORGETOWN HEAT PUMP	(300.00)		300.00		0.00%	(300.00)	-	300.00			Jul-06	Mar-07		2007
121666	FIRE PROTECTION EQUIP - KU	66,025.06	75,000.00	8,974.94	12%	0.02%	66,025.06	75,000.00	8,974.94	Nov-07	Nov-07	Dec-07	Dec-07		2007
121671	GH1 PULVERIZERS AIR FLOW CTRL	(245.73)		245.73		0.00%	(245.73)	-	245.73			Jul-06	Jan-07		2007
121672	GH1 PULVERIZER VANE WHEELS	229.86		(229.86)		0.00%	229.86	-	(229.86)			Aug-06	Jan-07		2007
121677	GR 2007 Air Monitors		6,000.05	6,000.05	100%	0.00%	-	6,000.05	6,000.05	Jan-07	Dec-07				2007
121678	GR 2007 Fire Protection	23,687.06	74,999.58	51,312.52	68%	0.01%	23,687.06	74,999.58	51,312.52	Jan-07	Dec-07	Dec-06	Apr-07		2007
121682	TC Ash/Gypsum Ponds - KU	294,562.51	459,996.00	165,433.49	36%	0.09%	294,562.51	459,996.00	165,433.49	Jan-07	Dec-11	Aug-06	Dec-09		2007
121687	KU Storms - June 23, 2006	702.44		(702.44)		0.00%	702.44	-	(702.44)			Jun-06	Jul-07		2007
121689	Unit 4 Precip Controls Upgrade	146,133.80	147,000.18	866.38	1%	0.04%	146,133.80	147,000.18	866.38	Jan-07	Dec-07	Mar-07	Jan-08		2007
121690	Farley Replace Fence	725.01		(725.01)		0.00%	725.01	-	(725.01)			Oct-06	Jan-07		2007
121693	West Frankfort RTU Replacement	1,721.34		(1,721.34)		0.00%	1,721.34	-	(1,721.34)			Jul-06	Apr-07		2007
121706	KU Storms - July 21, 2006	4,562.25		(4,562.25)		0.00%	4,562.25	-	(4,562.25)			Jul-06	Nov-07		2007
121736	Union Underwear Transformer	32,289.95		(32,289.95)		0.01%	32,289.95	-	(32,289.95)			Sep-07	May-08		2007
121753	SCM Earl Ins Wildlife Protect	9,767.67	20,864.48	11,096.81	53%	0.00%	9,767.67	20,864.48	11,096.81	Jan-07	Dec-07	Aug-07	Dec-07		2007
121755	SCM Earl Sub Battery Replace		18,766.36	18,766.36	100%	0.00%	-	18,766.36	18,766.36	Jan-07	Dec-07				2007
121757	SCM Earl Purch Elect Reclosers	18,795.73	29,770.00	10,974.27	37%	0.01%	18,795.73	29,770.00	10,974.27	Apr-07	Apr-07	Dec-07	Dec-07		2007
121759	SCM Earl 2007 NESC Violations	73,302.69	54,171.73	(19,130.96)	-35%	0.02%	73,302.69	54,171.73	(19,130.96)	Jan-07	Dec-07	Feb-07	Apr-09		2007
121760	SCM Earl 2007 Substation Rep	276,978.16	147,960.19	(129,017.97)	-87%	0.08%	276,978.16	147,960.19	(129,017.97)	Jan-07	Dec-07	Feb-07	May-08		2007
121761	SCM Earl 2007 Tools and Equip	12,538.40	13,740.00	1,201.60	9%	0.00%	12,538.40	13,740.00	1,201.60	May-07	Oct-07	May-07	Nov-07		2007
121762	KU Trble Tools and Equip 2007		8,951.61	8,951.61	100%	0.00%	-	8,951.61	8,951.61	Mar-07	Nov-07				2007
121763	SCM Pine Wildlife Protect	10,611.61	10,726.32	114.71	1%	0.00%	10,611.61	10,726.32	114.71	Jan-07	Dec-07	Mar-07	Oct-07		2007
121764	SCM Pine Rp Fences	13,472.45	10,726.32	(2,746.13)	-26%	0.00%	13,472.45	10,726.32	(2,746.13)	Jan-07	Dec-07	Nov-07	Jan-08		2007
121765	SCM Pine 2007 NESC Violations	20,240.06	32,325.10	12,085.04	37%	0.01%	20,240.06	32,325.10	12,085.04	Jan-07	Dec-07	Jun-07	Apr-08		2007
121766	SCM Pine Failed Breakers	38,217.66	41,061.49	2,843.83	7%	0.01%	38,217.66	41,061.49	2,843.83	Jan-07	Dec-07	Oct-07	Jan-09		2007
121767	SCM Pine Misc Subs Repair	76,912.08	80,380.10	3,468.02	4%	0.02%	76,912.08	80,380.10	3,468.02	Jan-07	Dec-07	Mar-07	Apr-08		2007
121768	SCM Pine 2007 Tools and Equip	9,707.57	10,305.00	597.43	6%	0.00%	9,707.57	10,305.00	597.43	Aug-07	Nov-07	May-07	Oct-07		2007
121791	2007 KU DOIT DO REPORTING	22,474.73	37,499.90	15,025.17	40%	0.01%	22,474.73	37,499.90	15,025.17	May-07	May-07	Feb-07	Nov-07		2007
121792	2007 KU DOIT SOFTWARE LIC	11,384.19	44,999.65	33,615.46	75%	0.00%	11,384.19	44,999.65	33,615.46	Aug-07	Aug-07	Apr-07	Dec-07		2007
121793	2007 KU DOIT ACCESS INTERNET		74,999.80	74,999.80	100%	0.00%	-	74,999.80	74,999.80	Aug-07	Sep-07				2007
121795	2007 KU DOIT INTERNET REPORT		78,514.94	78,514.94	100%	0.00%	-	78,514.94	78,514.94	Apr-07	Apr-07				2007
121796	2007 KU DOIT SYNERGEE MODEL	31,388.57	89,999.30	58,610.73	65%	0.01%	31,388.57	89,999.30	58,610.73	Sep-07	Oct-07	Apr-07	Dec-07		2007
121797	2007 KU DOIT GIS LICENCES	100,377.76	99,999.72	(378.04)	0%	0.03%	100,377.76	99,999.72	(378.04)	May-07	May-07	Mar-07	Mar-07		2007
121798	2007 KU DOIT MOB COM FOR INSP		100,000.00	100,000.00	100%	0.00%	-	100,000.00	100,000.00	May-07	Oct-07				2007
121799	2007 KU DOIT MOB COMP HDWE		99,999.72	99,999.72	100%	0.00%	-	99,999.72	99,999.72	Jun-07	Jun-07				2007
121800	2007 KU DOIT STORMS UPGRADE	47,099.54	100,000.09	52,900.55	53%	0.01%	47,099.54	100,000.09	52,900.55	Sep-07	Dec-07	Apr-07	Sep-07		2007
121801	2007 KU DOIT GIS REDLINING	103,715.29	124,999.66	21,284.37	17%	0.03%	103,715.29	124,999.66	21,284.37	Oct-07	Nov-07	Aug-07	Jan-08		2007
121802	2007 KU DOIT SWORLD 4.1 UPG	113,449.21	124,999.66	11,550.45	9%	0.03%	113,449.21	124,999.66	11,550.45	Nov-07	Dec-07	Apr-07	Oct-07		2007
121804	2007 KU DOIT MOB COMP FOR GIS	140,064.03	149,999.58	9,935.55	7%	0.04%	140,064.03	149,999.58	9,935.55	Apr-07	Sep-07	Aug-07	Jan-08		2007
121805	2007 KU DOIT EXPAND MOB COMP	181,476.85	179,999.73	(1,477.12)	-1%	0.05%	181,476.85	179,999.73	(1,477.12)	Mar-07	Mar-07	Aug-07	Aug-08		2007
121807	2007 KU DOIT PC AND PRINT BUD	163,860.81	149,999.64	(13,861.17)	-9%	0.05%	163,860.81	149,999.64	(13,861.17)	Jan-07	Dec-07	Jan-07	Sep-09		2007
121808	2007 KU DOIT CES UPGRADE	65,310.21	124,999.65	59,689.44	48%	0.02%	65,310.21	124,999.65	59,689.44	Jul-07	Feb-08	Nov-07	Nov-09		2007
121811	2007 KU DOIT DETS ENHANCE	47,845.64	49,999.86	2,154.22	4%	0.01%	47,845.64	49,999.86	2,154.22	Mar-07	Mar-07	Mar-07	Dec-07		2007
121813	HOPEWELL SUB CIRC #286	37,396.92	50,085.00	12,688.08	25%	0.01%	37,396.92	50,085.00	12,688.08	May-07	May-07	Aug-07	Dec-07		2007
121829	DANVILLE OFFICE CARPET	2,140.00	20,000.00	17,860.00	89%	0.00%	2,140.00	20,000.00	17,860.00	Mar-07	Mar-07	Jun-07	Mar-09		2007
121830	E'TOWN EXTERIOR STAIRS		15,000.00	15,000.00	100%	0.00%	-	15,000.00	15,000.00	May-07	May-07				2007
121831	E'TOWN CARD READER	15,992.72	6,000.00	(9,992.72)	-167%	0.00%	15,992.72	6,000.00	(9,992.72)	Mar-07	Mar-07	Apr-07	Jan-08		2007
121832	London safety walls and doors	18,040.80	20,000.00	1,959.20	10%	0.01%	18,040.80	20,000.00	1,959.20	Apr-07	Apr-07	Oct-07	Dec-07		2007
121833	RICHMOND CARPET & TILE	4,503.31	6,000.00	1,496.69	25%	0.00%	4,503.31	6,000.00	1,496.69	Oct-07	Oct-07	Nov-07	Dec-07		2007
121834	E-TOWN MINI SPLIT HEAT PUMP	10,900.00	15,000.00	4,100.00	27%	0.00%	10,900.00	15,000.00	4,100.00	May-07	May-07	Dec-07	Dec-07		2007
121835	RICHMOND CARD READERS	4,068.12	3,700.00	(368.12)	-10%	0.00%	4,068.12	3,700.00	(368.12)	Oct-07	Oct-07	Dec-07	Apr-08		2007
121836	MT STERLING DRIVE IN WINDOW		3,700.00	3,700.00	100%	0.00%	-	3,700.00	3,700.00	May-07	May-07				2007
121837	MT STERLING CAMERAS		3,700.00	3,700.00	100%	0.00%	-	3,700.00	3,700.00	Jun-07	Jun-07				2007
121838	SHELBYVILLE SECURITY WALL	21,814.61	10,000.00	(11,814.61)	-118%	0.01%	21,814.61	10,000.00	(11,814.61)	Jul-07	Jul-07	Dec-07	Dec-07		2007
121839	REMODEL G'TOWN WORKSTATIONS		10,000.00	10,000.00	100%	0.00%	-	10,000.00	10,000.00	Aug-07	Aug-07				2007
121840	G'TOWN & VER. CARD READERS		8,000.00	8,000.00	100%	0.00%	-	8,000.00	8,000.00	Sep-07	Sep-07				2007
121841	BARLOW ASPHALT REPAVE	5,789.80	3,800.00	(1,989.80)	-52%	0.00%	5,789.80	3,800.00	(1,989.80)	Sep-07	Sep-07	Jun-07	Jun-07		2007
121842	BARLOW ADA DOORS	3,912.00	7,000.00	3,088.00	44%	0.00%	3,912.00	7,000.00	3,088.00	Mar-07	Mar-07	Jun-07	Jun-07		2007
121843	BARLOW CARD READER	10,634.16	3,200.00	(7,434.16)	-232%	0.00%	10,634.16	3,200.00	(7,434.16)	May-07	May-07	Dec-07	Apr-08		2007
121844	BARLOW GRAVEL & FENCE	6,053.00	4,800.00	(1,253.00)	-26%	0.00%	6,053.00	4,800.00	(1,253.00)	Oct-07	Oct-07	Jun-07	Jun-07		2007
121845	MORGANFILED STAIRCASE		10,000.00	10,000.00	100%	0.00%	-	10,000.00	10,000.00	May-07	May-07				2007
121846	MORGANFIELD WALLS		5,000.00	5,000.00	100%	0.00%	-	5,000.00	5,000.00	Dec-07	Dec-07				2007
121847	MORGANFIELD CAMERAS		3,200.00	3,200.00	100%	0.00%	-	3,200.00	3,200.00	Aug-07	Aug-07				2007
121848	MORGANFIELD Work Station		10,000.00	10,000.00	100%	0.00%	-	10,000.00	10,000.00	Sep-07	Sep-07				2007
121849	EARLINGTON CARD READER	8,129.27	4,400.00	(3,729.27)	-85%	0.00%	8,129.27	4,400.00	(3,729.27)	Aug-07	Aug-07	Dec-07	Dec-07		2007
121850	EARLINGTON HVAC		8,300.00	8,300.00	100%	0.00%	-	8,300.00	8,300.00	Feb-07	Feb-07				2007
121851	EARLINGTON CAMERAS		3,200.00	3,200.00	100%	0.00%	-	3,200.00	3,200.00	Jul-07	Jul-07				2007
121852	EDDYVILLE CAMERAS		3,200.00	3,200.00	100%	0.00%	-	3,200.00	3,200.00	Apr-07	Apr-07				2007
121853	GREENVILLE DRAINAGE	9,750.00	9,500.00	(250.00)	-3%	0.00%	9,750.00	9,500.00	(250.00)	Nov-07	Nov-07	Oct-07	Nov-07		2007
121854	GREENVILLE CAMERAS		3,200.00	3,200.00	100%	0.00%	-	3,200.00	3,200.00	Jun-07	Jun-07				2007
121855	MIDDLESBORO CEILING & LIGHTS		5,000.00	5,000.00	100%	0.00%	-	5,000.00	5,000.00	Aug-07	Aug-07				2007
121856	NORTON ADA DOORS		5,000.00	5,000.00	100%	0.00%	-	5,000.00	5,000.00	Mar-07	Mar-07				2007
121857	LONDON CARD READER	8,817.85	6,000.00	(2,817.85)	-47%	0.00%	8,817.85	6,000.00	(2,817.85)	Jul-07	Jul-07	Dec-07	Apr-08		2007
121858	KU ANALOG METERS TO DIGITAL	45,006.34	46,500.00	1,493.66	3%	0.01%	45,006.34	46,500.00	1,493.66	Jul-07	Jul-07	May-07	Dec-07		2007
121859	KU METER SHOP TOOLS	8,027.60	7,500.00	(527.60)	-7%	0.00%	8,027.60	7,500.00	(527.60)	Jun-07	Jun-07	Feb-07	Mar-07		2007
121860	KU EWORKFORCE MODULE		3,600.00	3,600.00	100%	0.00%	-	3,600.00	3,600.00	Mar-07	Mar-07	Feb-08	Jun-08		2007

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Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
121861	KU INTERACTION CENTER/CTI		25,000.00	25,000.00	100%	0.00%	-	25,000.00	25,000.00	Aug-07	Sep-07				2007
121862	KU ERTS AMR METERS	70,277.80	100,000.00	29,722.20	30%	0.02%	70,277.80	100,000.00	29,722.20	Mar-07	Dec-07	Jul-07	Sep-07		2007
121863	KU UPGRADE INTEGRATOR		50,000.00	50,000.00	100%	0.00%	-	50,000.00	50,000.00	Apr-07	Jun-07				2007
121864	KU POWERMATRIX EQUIP		50,000.00	50,000.00	100%	0.00%	-	50,000.00	50,000.00	Apr-07	Oct-07				2007
121865	KU METER SHOP TEST EQUIPMENT		55,000.00	55,000.00	100%	0.00%	-	55,000.00	55,000.00	Feb-07	Feb-07				2007
121866	KU PC PURCHASE	57,024.03	37,500.00	(19,524.03)	-52%	0.02%	57,024.03	37,500.00	(19,524.03)	Jan-07	Dec-07	Mar-07	Mar-08		2007
121867	KU BUS. OFFICE Auto Receipt	885.00	50,000.00	49,115.00	98%	0.00%	885.00	50,000.00	49,115.00	Dec-07	Dec-07	Sep-07	Mar-09		2007
121869	KU TOU METERS		37,500.00	37,500.00	100%	0.00%	-	37,500.00	37,500.00	Dec-07	Dec-07				2007
121877	DSP LEX NW SUB-INNOVATION	1,612,536.09	2,175,000.00	562,463.91	26%	0.47%	1,612,536.09	2,175,000.00	562,463.91	Jul-07	Dec-08	Jun-07	Sep-09	Project variance due to a portion of project originally scheduled in 2007 was delayed to the 2008 completion due to further analysis and engineering work.	2007
121878	SCM 07 WILDLIFE PROTECT		25,769.66	25,769.66	100%	0.00%	-	25,769.66	25,769.66	Jan-07	Dec-07				2007
121879	SCM 07 PURCHASE REGULATORS	24,832.40	25,190.00	357.60	1%	0.01%	24,832.40	25,190.00	357.60	May-07	May-07	Jan-07	Dec-07		2007
121880	SCM 07 REPLACE BATTERIES	1,863.88	24,510.56	22,646.68	92%	0.00%	1,863.88	24,510.56	22,646.68	Jan-07	Dec-07	Dec-07	Aug-08		2007
121881	SCM 07 REPLACE BUSHINGS	10,671.67	35,513.90	24,842.23	70%	0.00%	10,671.67	35,513.90	24,842.23	Jan-07	Dec-07	Nov-07	Nov-07		2007
121882	SCM 07 7.5MVA PORT XFRM	15,593.38	71,873.59	56,280.21	78%	0.00%	15,593.38	71,873.59	56,280.21	Jan-07	Dec-07	Aug-07	Apr-08		2007
121883	SCM 07 REPLACE BREAKERS	138,590.53	145,327.25	6,736.72	5%	0.04%	138,590.53	145,327.25	6,736.72	Jan-07	Dec-07	Feb-07	Sep-09		2007
121884	SCM 07 SUBSTATION MISC	71,510.06	207,617.39	136,107.33	66%	0.02%	71,510.06	207,617.39	136,107.33	Jan-07	Dec-07	Mar-07	Jun-08		2007
121885	SCM 07 TOOLS AND EQUIP	35,732.36	35,495.00	(237.36)	-1%	0.01%	35,732.36	35,495.00	(237.36)	Apr-07	Sep-07	Dec-07	Dec-08		2007
121886	SCM 07 DAN AUTO GATE SYSTEM	6,217.61	36,640.00	30,422.39	83%	0.00%	6,217.61	36,640.00	30,422.39	Apr-07	Apr-07	Dec-07	Mar-08		2007
121887	SCM 07 LEX AUTO GATE SYSTEM	8,927.84	36,640.00	27,712.16	76%	0.00%	8,927.84	36,640.00	27,712.16	Jun-07	Jun-07	Dec-07	Jan-09		2007
121888	SCM 07 TRANSFORMER REW	229,669.13	906,601.07	676,931.94	75%	0.07%	229,669.13	906,601.07	676,931.94	Jan-07	Dec-07	May-07	Dec-08	Project variance is due to portion of actuals in project - 120677. The combined variance is $233K.	2007
121889	REEL TRAILER	26,994.32	20,140.55	(6,853.77)	-34%	0.01%	26,994.32	20,140.55	(6,853.77)	Jan-07	Jan-07	May-07	May-07		2007
121892	2007 MAYOC INV TOOLS	3,271.59	19,465.00	16,193.41	83%	0.00%	3,271.59	19,465.00	16,193.41	Feb-07	Oct-07	Apr-07	May-07		2007
121893	MAYOC BLDG366	9,358.63	13,740.00	4,381.37	32%	0.00%	9,358.63	13,740.00	4,381.37	Jun-07	Aug-08	Aug-07	Aug-07		2007
121894	Building and Grounds		9,022.00	9,022.00	100%	0.00%	-	9,022.00	9,022.00	Mar-07	Nov-08				2007
121935	LEXINGTON NW DISTRIBUTION		350,538.68	350,538.68	100%	0.00%	-	350,538.68	350,538.68	Jan-07	Dec-08	Apr-08	Feb-09	Project delayed due to the fact that it was part of the Innovation Drive Substation work. We originally anticipated starting in 2007 but further analysis and engineering was required. There were eight projects total for this work. Four of them were Distribution circuit work. The work for the circuits did not begin until 2008. A preliminary Investment Proposal was done for the substation transformer and equipment purchase due to long lead times. Actual IP for the total scope of work was in January 2008.	2007
121936	WHITE PLAINS VOLT REG		29,997.19	29,997.19	100%	0.00%	-	29,997.19	29,997.19	Jan-07	Dec-07				2007
121937	Rineyville Voltage Reg		25,382.40	25,382.40	100%	0.00%	-	25,382.40	25,382.40	Jan-07	Dec-07				2007
121939	Capacitor Recloser Capital		1,728.77	1,728.77	100%	0.00%	-	1,728.77	1,728.77	Jan-07	Dec-07				2007
121943	CAPACITOR RECLOSER CAP		1,625.84	1,625.84	100%	0.00%	-	1,625.84	1,625.84	Jan-07	Dec-07				2007
121944	Buildings Grounds Capital		4,580.00	4,580.00	100%	0.00%	-	4,580.00	4,580.00	Jan-07	Jun-08				2007
121945	Cap Reclose Maint		1,526.22	1,526.22	100%	0.00%	-	1,526.22	1,526.22	Jan-07	Dec-07				2007
121946	Maysville Cap Rec Capital		2,584.41	2,584.41	100%	0.00%	-	2,584.41	2,584.41	Jan-07	Dec-07				2007
121947	Shelby Cap Reclose Capital		2,681.88	2,681.88	100%	0.00%	-	2,681.88	2,681.88	Jan-07	Dec-07				2007
121953	Earlington Bld Grds Cap		23,472.50	23,472.50	100%	0.00%	-	23,472.50	23,472.50	Jan-07	Dec-08				2007
121956	SL-KU DAHS - Chemistry Par		174,999.72	174,999.72	100%	0.00%	-	174,999.72	174,999.72	Jan-07	Dec-07				2007
121958	GE-KU Boiler Tube Software	89,459.76	100,000.12	10,540.36	11%	0.03%	89,459.76	100,000.12	10,540.36	Jan-07	Dec-07	Dec-07	Jun-08		2007
121960	SL-KU Plant Lab Equip 07	22,065.75	24,999.52	2,933.77	12%	0.01%	22,065.75	24,999.52	2,933.77	Jan-07	Dec-07	Jul-07	Aug-07		2007
121962	GE-KU AGC Setpoint Control		17,500.49	17,500.49	100%	0.00%	-	17,500.49	17,500.49	Jan-07	Dec-07				2007
121966	IMS Tools - KU	(13,906.00)		13,906.00		0.00%	(13,906.00)	-	13,906.00			Aug-06	Jan-07		2007
121970	Ghent-Kenton 138kV Line	11.72		(11.72)		0.00%	11.72	-	(11.72)			Jan-07	Apr-09		2007
121971	Loudon-Winchester 69kV	354,250.55		(354,250.55)		0.10%	354,250.55	-	(354,250.55)			Feb-07	Sep-07	The need for a new circuit was identified by Distribution in late 2006 after the 2007 budget was prepared. The addition of the new circuit would have overloaded the existing structures, so new Transmission structures were constructed.	2007
121972	GR High Pressure F.W. Heater	(26,036.14)		26,036.14		-0.01%	(26,036.14)	-	26,036.14			Aug-06	Aug-07		2007
121973	Reel Wire Trailers	14,382.81	13,428.00	(954.81)	-7%	0.00%	14,382.81	13,428.00	(954.81)	Jan-07	Mar-07	Aug-07	Nov-07		2007
121976	TY ASH HAULING 07	-		-		0.00%	-	-	-			Jun-07	Jul-07		2007
122034	BRCT SPCC 08-09	13,278.35	556,010.00	542,731.65	98%	0.00%	13,278.35	556,010.00	542,731.65	Jan-07	Dec-09	Dec-07	Oct-09	Changes to timing for when SPCC regulations needed to be implemented and uncertainty in what the final rule would include, postponed installation. Money spent was for detailed engineering analysis.	2007
122035	CT6 A/B CONVERSION 07	6,125,399.66	5,714,540.00	(410,859.66)	-7%	1.79%	6,125,399.66	5,714,540.00	(410,859.66)	Jan-07	Dec-07	Oct-07	Jan-08	Variance due to higher than expected craft labor costs due to market conditions, and additional scope introduced by OEM at the last minute.	2007
122038	CT MISC MOTOR REBUILD 07		25,490.04	25,490.04	100%	0.00%	-	25,490.04	25,490.04	Jan-07	Dec-07				2007
122039	TY FO TANK SPCC 07 (ECR)	10,333.61	194,000.02	183,666.41	95%	0.00%	10,333.61	194,000.02	183,666.41	Jun-07	Jun-07	Oct-07	Apr-09		2007
122040	HF OIL CONTAIN SPCC 07 (ECR)	11,561.14	180,000.00	168,438.86	94%	0.00%	11,561.14	180,000.00	168,438.86	May-07	May-07	Oct-07	Apr-09		2007
122041	TY3 GEN BUSHINGS 07	235,264.24	180,000.00	(55,264.24)	-31%	0.07%	235,264.24	180,000.00	(55,264.24)	Feb-07	Mar-07	Mar-07	May-07		2007
122042	TY3 5-1 EL MILL CONV 07	60,972.37	205,000.00	144,027.63	70%	0.02%	60,972.37	205,000.00	144,027.63	Apr-07	Apr-07	Dec-06	May-07		2007
122043	TY3 ABATEMENT (1000 FT) 07	28,576.22	45,000.00	16,423.78	36%	0.01%	28,576.22	45,000.00	16,423.78	Apr-07	Apr-07	Mar-07	Aug-07		2007
122044	TY MISC MOTOR RBLDS 07	29,132.18	60,000.00	30,867.82	51%	0.01%	29,132.18	60,000.00	30,867.82	Mar-07	Dec-07	Apr-07	Feb-09		2007
122049	*UK Underground	3,880,996.76		(3,880,996.76)		1.14%	3,880,996.76	-	(3,880,996.76)			Jan-07	Dec-09	Reimbursable project - reimbursement received during 2008.	2007
122050	Ghent-Kenton 138kV Pole Repl	387,750.18		(387,750.18)		0.11%	387,750.18	-	(387,750.18)			Oct-06	Jan-08	Emergency repair of lattice tower failure began late in 2006 and continued into 2007. Due to the timing of the failure, this was not in the budget for either year.	2007
122056	BR1 COOLING TWR RBLD 07	1,110,925.10	2,326,800.00	1,215,874.90	52%	0.33%	1,110,925.10	2,326,800.00	1,215,874.90	Jan-07	Dec-07	Jul-07	Nov-07	Project scope reduced to include a two phase approach to the rebuild.	2007
122057	BR1 DA HTR REPL 07		406,600.00	406,600.00	100%	0.00%	-	406,600.00	406,600.00	Jan-07	Dec-07			Project cancelled after further inspection of heater	2007
122058	BR1 CNTRL AC REPL 07	104,612.02	166,000.00	61,387.98	37%	0.03%	104,612.02	166,000.00	61,387.98	Jan-07	Dec-07	May-07	Jul-08		2007
122059	BR1 TURBINE SEALS 07	213,971.37	175,000.00	(38,971.37)	-22%	0.06%	213,971.37	175,000.00	(38,971.37)	Jan-07	Dec-07	Oct-07	Jun-08		2007

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
122060	BR2 RH REPL 07-08		251,045.00	251,045.00	100%	0.00%	-	251,045.00	251,045.00	Jan-07	Dec-08				2007
122061	BR2 RH INLET & OUTLET HDR 07-0	272,479.27	180,098.00	(92,381.27)	-51%	0.08%	272,479.27	180,098.00	(92,381.27)	Jan-07	Dec-09	Dec-07	Jul-09		2007
122062	BR3 THROT VLV SEAT 07	565,944.92	588,000.00	22,055.08	4%	0.17%	565,944.92	588,000.00	22,055.08	Jan-07	Dec-07	Apr-07	Jan-08		2007
122065	BR CONV BELT REPL 07	27,211.90	32,000.00	4,788.10	15%	0.01%	27,211.90	32,000.00	4,788.10	Jan-07	Dec-07	Dec-07	Mar-09		2007
122066	BR1 DEMIN RETIRE 07	1,097.55		(1,097.55)		0.00%	1,097.55	-	(1,097.55)			Aug-07	Jul-09		2007
122067	BR3 LIGHTING REPL 07		39,000.00	39,000.00	100%	0.00%	-	39,000.00	39,000.00	Jan-07	Dec-07				2007
122070	BR CONV GEARBOX REPL 07	46,716.00	60,000.00	13,284.00	22%	0.01%	46,716.00	60,000.00	13,284.00	Jan-07	Dec-07	Jun-07	Sep-07		2007
122071	BR3 BUNKER LINERS PLTS 07	319,790.97	200,000.00	(119,790.97)	-60%	0.09%	319,790.97	200,000.00	(119,790.97)	Jan-07	Dec-07	Mar-07	Jun-07		2007
122072	BR D TRIPPER REPL 07		60,000.00	60,000.00	100%	0.00%	-	60,000.00	60,000.00	Jan-07	Dec-07				2007
122075	BR LAB WINDOW REPL 07	14,810.98	12,000.01	(2,810.97)	-23%	0.00%	14,810.98	12,000.01	(2,810.97)	Jan-07	Dec-07	May-07	Jul-07		2007
122076	BR1 SPARE 2.3KV BRK 07	70,010.35	80,000.00	9,989.65	12%	0.02%	70,010.35	80,000.00	9,989.65	Jan-07	Dec-07	Jul-07	Dec-07		2007
122077	BR2 2.3KV BRK RECOND 07	89,810.94	95,500.00	5,689.06	6%	0.03%	89,810.94	95,500.00	5,689.06	Jan-07	Dec-07	Sep-07	Feb-08		2007
122079	BR SODIUM ANLYZR REPL 06-07	5,133.32	105,000.00	99,866.68	95%	0.00%	5,133.32	105,000.00	99,866.68	Jan-07	Dec-07	Dec-06	Feb-07		2007
122080	BR SPARE PHOS PUMP 06	6,139.63	20,000.00	13,860.37	69%	0.00%	6,139.63	20,000.00	13,860.37	Jan-07	Dec-07	Dec-07	Jan-08		2007
122082	BR COND XFER SYSTEM 07		185,000.00	185,000.00	100%	0.00%	-	185,000.00	185,000.00	Jan-07	Dec-07				2007
122083	BR BERM UPGRADE SPCC 07		150,000.00	150,000.00	100%	0.00%	-	150,000.00	150,000.00	Jan-07	Dec-07				2007
122084	BR OVERFILL PROT SPCC 07		50,000.00	50,000.00	100%	0.00%	-	50,000.00	50,000.00	Jan-07	Dec-07				2007
122085	DX OIL SEPARATOR SPCC 07	11,647.78	75,000.00	63,352.22	84%	0.00%	11,647.78	75,000.00	63,352.22	Jan-07	Dec-07	Oct-07	Jan-08		2007
122086	DX1 OVERHAUL 11-12	4,547.56	862,000.00	857,452.44	99%	0.00%	4,547.56	862,000.00	857,452.44	Jan-07	Dec-11	Oct-06	Apr-09	Project delayed due to inspection of DX 3 indicating damage and moving it up in order.	2007
122087	DX3 JOHNSON VLV REFURB 07	840,211.45	1,279,800.00	439,588.55	34%	0.25%	840,211.45	1,279,800.00	439,588.55	Jan-07	Dec-07	Apr-07	Feb-08	Project savings due to not utilizing outside engineering firm for construction oversight.	2007
122091	Lancaster Sub - EKP 69kV Tie	(34,247.28)		34,247.28		-0.01%	(34,247.28)	-	34,247.28			Aug-06	Aug-08		2007
122094	Lake Reba RTU Replacement	36,593.89		(36,593.89)		0.01%	36,593.89	-	(36,593.89)			Nov-06	Jan-09		2007
122096	COGNOS - KU	72.00		(72.00)		0.00%	72.00	-	(72.00)			Aug-06	Jan-07		2007
122098	GH3 CT CELL 3-4 REBUILD 07		415,998.89	415,998.89	100%	0.00%	-	415,998.89	415,998.89	Jan-07	Dec-07	Nov-06	Dec-06	Project schedule accelerated into 2006 due to operational needs(budgeted in 2007)	2007
122101	GH1 ESP HOT ROOF REPL 07		355,000.11	355,000.11	100%	0.00%	-	355,000.11	355,000.11	Jan-07	Dec-07			Project cancelled due to uncertainty in environmental regulations in future	2007
122103	GH CONVEYOR BELT REPL 07	135,005.11		(135,005.11)		0.04%	135,005.11	-	(135,005.11)			Apr-07	Mar-09		2007
122109	GH2 AUX COND 2-2 RETUBE	83,319.36		(83,319.36)		0.02%	83,319.36	-	(83,319.36)	Jan-08	Dec-08	Dec-07	Mar-09		2007
122112	GH4 ECONOMIZER REPL	1,052,659.08	1,000,000.14	(52,658.94)	-5%	0.31%	1,052,659.08	1,000,000.14	(52,658.94)	Jan-07	Dec-08	May-07	Dec-08		2007
122114	GH SPCC COMPLIANCE MOD	237,026.11	699,999.81	462,973.70	66%	0.07%	237,026.11	699,999.81	462,973.70	Jan-07	Dec-09	Aug-07	Sep-09	Delayed into 2008 and 2009 due to delay in federal SPCC ruling.	2007
122117	Daviess Co 345kV Tie	(15,681.93)		15,681.93		0.00%	(15,681.93)	-	15,681.93			Aug-06	Dec-08		2007
122125	Butler Switches - Ghent/Kenton	25,442.36		(25,442.36)		0.01%	25,442.36	-	(25,442.36)			Oct-06	May-07		2007
122177	Millersburg Control Hse Repl	37,436.30		(37,436.30)		0.01%	37,436.30	-	(37,436.30)			Jan-07	Sep-09		2007
122185	KU Storms-August 3, 2006	2,918.35		(2,918.35)		0.00%	2,918.35	-	(2,918.35)			Aug-06	Apr-07		2007
122186	KU Storms - August 10, 2006	1,031.79		(1,031.79)		0.00%	1,031.79	-	(1,031.79)			Aug-06	Oct-07		2007
122187	Install Breaker Minor Farm	9,374.13		(9,374.13)		0.00%	9,374.13	-	(9,374.13)			Oct-06	Apr-08		2007
122191	on TB0664	839.56		(839.56)		0.00%	839.56	-	(839.56)			Aug-06	Jan-07		2007
122194	Lexington Tape Upgrade KU	809.09		(809.09)		0.00%	809.09	-	(809.09)			Oct-06	Aug-07		2007
122196	Etown 614 Upgrade	12,463.31		(12,463.31)		0.00%	12,463.31	-	(12,463.31)			Oct-06	Jan-07		2007
122205	KU Storms - Dec. 1, 2006	875.28		(875.28)		0.00%	875.28	-	(875.28)			Dec-06	Oct-07		2007
122206	Inst Fence Loudon Storage Lot	50,155.26		(50,155.26)		0.01%	50,155.26	-	(50,155.26)			Oct-06	May-07		2007
122211	Brown CT-Brdstwn P2	36,747.56		(36,747.56)		0.01%	36,747.56	-	(36,747.56)			Oct-06	Jul-09		2007
122228	ELECTRONIC PAYMENT (KU %)	7,918.96		(7,918.96)		0.00%	7,918.96	-	(7,918.96)			Sep-06	Mar-07		2007
122241	Repl West Cliff 624 Brk	854.85		(854.85)		0.00%	854.85	-	(854.85)			Jun-07	Apr-08		2007
122251	LON FAWN VALLEY ESTATES	46,542.46		(46,542.46)		0.01%	46,542.46	-	(46,542.46)			Oct-06	Aug-08		2007
122252	OCEDA 600 Amp U.G.	343,363.15		(343,363.15)		0.10%	343,363.15	-	(343,363.15)			Oct-06	Dec-09	Completion of project started in prior year. Reallocation of funds in 2007 to finish project approved by Corporate RAC. This was a reimbursable project. Total charges on project were $394K with billings of $345K with a net variance of $49K.	2007
122265	Morganfield Fence Repl	1,362.56		(1,362.56)		0.00%	1,362.56	-	(1,362.56)			Sep-06	Mar-07		2007
122267	Marion Sub Cap Fence Repl	(8.70)		8.70		0.00%	(8.70)	-	8.70			Sep-06	Feb-07		2007
122268	Wheatcroft Sub Cap Fence Repl	(8.70)		8.70		0.00%	(8.70)	-	8.70			Sep-06	Feb-07		2007
122276	Backup Data Center KU	2,299,802.94	3,322,200.00	1,022,397.06	31%	0.67%	2,299,802.94	3,322,200.00	1,022,397.06	Jan-07	Dec-08	Oct-06	Feb-09	Overruns in actual construction of the data center due to topography of land and change in construction specs.	2007
122285	Rp 69/34 Transf Dorchester	427,674.17		(427,674.17)		0.13%	427,674.17	-	(427,674.17)			Mar-07	May-08	Emergent work to replace the transformer at Dorchester.	2007
122286	Pl Regulators Andover	146,256.64		(146,256.64)		0.04%	146,256.64	-	(146,256.64)			Mar-07	Jul-08		2007
122287	EKP Cynthiana Interconnect	32,917.37		(32,917.37)		0.01%	32,917.37	-	(32,917.37)			Nov-06	Dec-07		2007
122300	NAS 345-138kV,450MVA xfrm	3,112,383.35	2,413,000.00	(699,383.35)	-29%	0.91%	3,112,383.35	2,413,000.00	(699,383.35)	Jan-07	Dec-08	Dec-06	Sep-09	More work took place in 2007 than 2008 as originally budgeted.	2007
122302	HWSW Dev Tools 026510 2007 KU	4,229.06	11,865.00	7,635.94	64%	0.00%	4,229.06	11,865.00	7,635.94	Jan-07	Dec-07	Jan-07	Dec-07		2007
122304	Replace Projectors 2007 KU		6,644.40	6,644.40	100%	0.00%	-	6,644.40	6,644.40	Jan-07	Dec-07				2007
122307	Ghent-345kV GCB addition	293,056.58		(293,056.58)		0.09%	293,056.58	-	(293,056.58)			Feb-07	Mar-09		2007
122309	Gen PC & Dev Tool 2007 KU	21,477.62	30,694.40	9,216.78	30%	0.01%	21,477.62	30,694.40	9,216.78	Jan-07	Dec-07	Jan-07	Apr-08		2007
122311	HW Energy Marketing 2007 KU	8,077.26	28,776.00	20,698.74	72%	0.00%	8,077.26	28,776.00	20,698.74	Jan-07	Dec-07	Jul-07	Jan-08		2007
122313	ITSD HW/SW EM 2007 KU	438.75	7,194.00	6,755.25	94%	0.00%	438.75	7,194.00	6,755.25	Jan-07	Dec-07	Mar-07	Mar-09		2007
122315	ITSD HW/SW PG 2007 KU	3,013.56	7,194.00	4,180.44	58%	0.00%	3,013.56	7,194.00	4,180.44	Jan-07	Dec-07	Jan-07	Mar-09		2007
122317	HWSW Dev Tools 026540 2007 KU	4,224.45	5,755.20	1,530.75	27%	0.00%	4,224.45	5,755.20	1,530.75	Jan-07	Dec-07	Mar-07	May-08		2007
122319	HWSW Dev Tools 026560 2007 KU	5,980.63	19,184.00	13,203.37	69%	0.00%	5,980.63	19,184.00	13,203.37	Jan-07	Dec-07	Aug-07	Dec-07		2007
122321	HWSW Dev Tools 026570 2007 KU	4,744.87	11,990.00	7,245.13	60%	0.00%	4,744.87	11,990.00	7,245.13	Jan-07	Dec-07	Apr-07	Dec-07		2007
122324	HWSW Dev Tools 026580 2007 KU	6,215.93	11,990.00	5,774.07	48%	0.00%	6,215.93	11,990.00	5,774.07	Jan-07	Dec-07	Feb-07	Dec-07		2007
122325	Monitor Replacement 2007 KU	30,222.87	50,000.00	19,777.13	40%	0.01%	30,222.87	50,000.00	19,777.13	Jan-07	Dec-07	Jun-07	Feb-08		2007
122328	Tier C rotation 2007 KU	308,890.16	295,520.02	(13,370.14)	-5%	0.09%	308,890.16	295,520.02	(13,370.14)	Jan-07	Dec-07	Mar-07	Oct-08		2007
122334	System Mgmt Tools 2007 KU		21,357.00	21,357.00	100%	0.00%	-	21,357.00	21,357.00	Jan-07	Dec-07				2007
122336	Vista Deployment KU	35,759.67	23,730.15	(12,029.52)	-51%	0.01%	35,759.67	23,730.15	(12,029.52)	Jan-07	Dec-07	May-07	Dec-07		2007

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
122338	SW License Management 2007 KU		71,190.00	71,190.00	100%	0.00%	-	71,190.00	71,190.00	Jan-07	Dec-07				2007
122340	EMC MVS Storage Replacemnt KU		60,429.60	60,429.60	100%	0.00%	-	60,429.60	60,429.60	Jan-07	Dec-07				2007
122342	Lexington Racks and Furnit KU		11,865.00	11,865.00	100%	0.00%	-	11,865.00	11,865.00	Jan-07	Dec-07				2007
122344	Lexington Electrical Upgr KU		11,865.00	11,865.00	100%	0.00%	-	11,865.00	11,865.00	Jan-07	Dec-07				2007
122346	Louisville Racks and Furn KU	38,871.99	23,730.08	(15,141.91)	-64%	0.01%	38,871.99	23,730.08	(15,141.91)	Jan-07	Dec-07	Mar-07	Oct-07		2007
122348	Louisville Electrical Upgr KU	35,476.21	23,730.07	(11,746.14)	-49%	0.01%	35,476.21	23,730.07	(11,746.14)	Jan-07	Dec-07	Mar-07	Aug-07		2007
122350	Data Base Tools and Equip KU	53,388.44	23,730.02	(29,658.42)	-125%	0.02%	53,388.44	23,730.02	(29,658.42)	Jan-07	Dec-07	Oct-07	Oct-07		2007
122352	Data Center Scheduler Repl KU		114,853.15	114,853.15	100%	0.00%	-	114,853.15	114,853.15	Jan-07	Dec-07				2007
122354	Data Center Software KU		14,237.96	14,237.96	100%	0.00%	-	14,237.96	14,237.96	Jan-07	Dec-07				2007
122356	Command Center Upgrade KU		39,391.83	39,391.83	100%	0.00%	-	39,391.83	39,391.83	Jan-07	Dec-07				2007
122357	Avaya System Upgrades 2007 KU	123,442.37	120,000.00	(3,442.37)	-3%	0.04%	123,442.37	120,000.00	(3,442.37)	Jan-07	Dec-07	Oct-07	Jul-08		2007
122359	Bulk Power & Envr Sys 2007 KU	47,030.66	47,960.00	929.34	2%	0.01%	47,030.66	47,960.00	929.34	Jan-07	Dec-07	Feb-07	Dec-07		2007
122361	Migrate KU Offices 2007 KU		300,000.00	300,000.00	100%	0.00%	-	300,000.00	300,000.00	Jan-07	Dec-07			Project was identified during the budget, however higher risk projects were identified during the year and these funds were reallocated to those projects.	2007
122363	Mobile Radio System Build KU	1,477,391.09	1,438,800.03	(38,591.06)	-3%	0.43%	1,477,391.09	1,438,800.03	(38,591.06)	Jan-07	Dec-09	Jun-07	Dec-09		2007
122365	NW Access Dev & Infrst2007 KU	32,126.96	35,595.00	3,468.04	10%	0.01%	32,126.96	35,595.00	3,468.04	Jan-07	Dec-07	Jan-07	Dec-07		2007
122367	NW Tools & Test Equip 2007 KU	26,407.91	35,595.00	9,187.09	26%	0.01%	26,407.91	35,595.00	9,187.09	Jan-07	Dec-07	Feb-07	Nov-07		2007
122369	NextGen Sonet at Microwave KU	141,584.01	146,757.58	5,173.57	4%	0.04%	141,584.01	146,757.58	5,173.57	Jan-07	Dec-07	Apr-07	Dec-07		2007
122371	OPGW on MC to Hardin Co. KU	47,460.19	47,460.00	(0.19)	0%	0.01%	47,460.19	47,460.00	(0.19)	Jan-07	Dec-07	Sep-07	Nov-09		2007
122373	Outside Cable Plant 2007 KU	90,901.87	71,940.04	(18,961.83)	-26%	0.03%	90,901.87	71,940.04	(18,961.83)	Jan-07	Dec-07	Jan-07	Jan-08		2007
122375	Ph Syst Capacity Exp 2007 KU	49,551.91	57,552.00	8,000.09	14%	0.01%	49,551.91	57,552.00	8,000.09	Jan-07	Dec-07	Jan-07	Dec-07		2007
122377	West KY SONET Microwave KU		71,190.00	71,190.00	100%	0.00%	-	71,190.00	71,190.00	Jan-07	Dec-07				2007
122379	WiMAX Conversion of T1 KU		37,968.00	37,968.00	100%	0.00%	-	37,968.00	37,968.00	Jan-07	Dec-07				2007
122381	WKE-Lou Ring Upgrade to OC KU	468,855.92	442,801.86	(26,054.06)	-6%	0.14%	468,855.92	442,801.86	(26,054.06)	Jan-07	Dec-07	Jul-07	Jun-09		2007
122382	Develop Richmond Campus KU		187,000.00	187,000.00	100%	0.00%	-	187,000.00	187,000.00	Jan-07	Dec-07				2007
122384	Remote Fac Alarm System KU	46,843.27	59,950.00	13,106.73	22%	0.01%	46,843.27	59,950.00	13,106.73	Jan-07	Dec-07	Apr-07	Dec-07		2007
122386	Server Rotations for 2007 KU	456,796.41	430,462.31	(26,334.10)	-6%	0.13%	456,796.41	430,462.31	(26,334.10)	Jan-07	Dec-07	Jan-07	Mar-08		2007
122388	SAN Reporting Tool KU	95,264.27	97,292.98	2,028.71	2%	0.03%	95,264.27	97,292.98	2,028.71	Jan-07	Dec-07	Aug-07	Dec-07		2007
122390	Backup Strategy Expansion KU	119,641.20	97,292.98	(22,348.22)	-23%	0.04%	119,641.20	97,292.98	(22,348.22)	Jan-07	Dec-07	Nov-07	Feb-08		2007
122392	RedHat Satellite/Test Serv KU	84,856.21	52,395.82	(32,460.39)	-62%	0.02%	84,856.21	52,395.82	(32,460.39)	Jan-07	Dec-07	Oct-07	Jan-08		2007
122394	IP KVM Expansion (Remote a KU	36,787.65	35,595.01	(1,192.64)	-3%	0.01%	36,787.65	35,595.01	(1,192.64)	Jan-07	Dec-07	Feb-07	Dec-07		2007
122397	Cabling for Server Connect KU	13,061.99	11,864.98	(1,197.01)	-10%	0.00%	13,061.99	11,864.98	(1,197.01)	Jan-07	Dec-07	Mar-07	Jul-07		2007
122399	OMS Hardware Replacements KU	64,977.72	191,840.00	126,862.28	66%	0.02%	64,977.72	191,840.00	126,862.28	Jan-07	Dec-07	Jul-07	Dec-07		2007
122401	Core Network Infrastructur KU	113,917.81	71,190.00	(42,727.81)	-60%	0.03%	113,917.81	71,190.00	(42,727.81)	Jan-07	Dec-07	May-07	Feb-08		2007
122403	Security Infrastructure En KU	25,461.89	47,460.00	21,998.11	46%	0.01%	25,461.89	47,460.00	21,998.11	Jan-07	Dec-07	Mar-07	Dec-07		2007
122405	VPN Buildout 2007 KU	36,705.01	23,730.00	(12,975.01)	-55%	0.01%	36,705.01	23,730.00	(12,975.01)	Jan-07	Dec-07	Mar-07	Sep-07		2007
122407	Network Managemnt Sys 2007 KU	45,469.86	142,379.95	96,910.09	68%	0.01%	45,469.86	142,379.95	96,910.09	Jan-07	Dec-07	Jun-07	Dec-07		2007
122409	DN Test Tools 2007 KU	20,386.75	23,730.00	3,343.25	14%	0.01%	20,386.75	23,730.00	3,343.25	Jan-07	Dec-07	Mar-07	Sep-07		2007
122411	Gigabit Redundancy Upgrade KU	133,747.75	189,840.05	56,092.30	30%	0.04%	133,747.75	189,840.05	56,092.30	Jan-07	Dec-07	Jul-07	Sep-07		2007
122413	SERUS II - 2007 KU	32,006.54	35,594.96	3,588.42	10%	0.01%	32,006.54	35,594.96	3,588.42	Jan-07	Dec-07	Nov-07	Dec-07		2007
122415	CERUS II - 2007 KU	129,430.77	142,380.00	12,949.23	9%	0.04%	129,430.77	142,380.00	12,949.23	Jan-07	Dec-07	Jun-07	Dec-07		2007
122417	NW Access Devices Gateways KU	39,464.38	23,730.00	(15,734.38)	-66%	0.01%	39,464.38	23,730.00	(15,734.38)	Jan-07	Dec-07	Feb-07	Dec-07		2007
122419	IT Research Tech Inv 2007 KU	38,974.82	42,714.00	3,739.18	9%	0.01%	38,974.82	42,714.00	3,739.18	Jan-07	Dec-07	Oct-07	Nov-08		2007
122421	New Tech Implement 2007 KU		151,587.24	151,587.24	100%	0.00%	-	151,587.24	151,587.24	Jan-07	Dec-07				2007
122423	New Technology Pilot 2007 KU		18,984.00	18,984.00	100%	0.00%	-	18,984.00	18,984.00	Jan-07	Dec-07				2007
122425	IT Sec Mon/Audit/Mgmt 2007 KU	46,949.81	47,460.05	510.24	1%	0.01%	46,949.81	47,460.05	510.24	Jan-07	Dec-07	Mar-07	Nov-08		2007
122427	IT Security Infrastructure KU	70,664.54	71,189.99	525.45	1%	0.02%	70,664.54	71,189.99	525.45	Jan-07	Dec-07	Aug-07	Jul-08		2007
122429	Training Equipment and SW KU		5,695.20	5,695.20	100%	0.00%	-	5,695.20	5,695.20	Jan-07	Dec-07				2007
122430	CT SILICA ANALYZER 06	(3,541.97)		3,541.97		0.00%	(3,541.97)	-	3,541.97			Oct-06	Nov-07		2007
122435	Lebanon TG KY Circuit Work		49,000.00	49,000.00	100%	0.00%	-	49,000.00	49,000.00	Sep-07	Sep-07				2007
122436	Union Underwear Circuit Work	187,117.33	120,000.01	(67,117.32)	-56%	0.05%	187,117.33	120,000.01	(67,117.32)	Jul-07	Jul-07	Apr-07	Jan-09		2007
122437	LEXINGTON EAST AREA CKT WORK		100,000.00	100,000.00	100%	0.00%	-	100,000.00	100,000.00	May-07	Dec-08				2007
122438	ALEXANDER CKT #515 EXTENSION		287,000.00	287,000.00	100%	0.00%	-	287,000.00	287,000.00	Jul-07	Aug-07				2007
122439	PARKERS MILL CKT #939 TIE	30,060.08	330,000.02	299,939.94	91%	0.01%	30,060.08	330,000.02	299,939.94	Aug-07	Sep-07	Dec-07	Mar-08		2007
122449	NAS TAP 345kV Line	624,475.96	1,300,000.00	675,524.04	52%	0.18%	624,475.96	1,300,000.00	675,524.04	Jan-07	Dec-08	Nov-06	Jan-09	A late start in 2007 contributed to the variance. The 2008 budget assumed that the entire project would be delayed from 2007, however materials were ordered during 2007.	2007
122456	BR OPS SUPV OFFICE 06	361.15		(361.15)		0.00%	361.15	-	(361.15)			Dec-06	Mar-07		2007
122458	POLO CLUB SUB (LEX EAST)		1,000,000.00	1,000,000.00	100%	0.00%	-	1,000,000.00	1,000,000.00	May-07	Dec-08	Jul-08	Apr-09	Project was cancelled and replaced with a new project for Hume Rd. which resulted in significant reduction in cost.	2007
122459	LEBANON TG KY SUB	415,132.45	977,000.00	561,867.55	58%	0.12%	415,132.45	977,000.00	561,867.55	May-07	Dec-08	Aug-07	Dec-08	Project variance due to delays into 2008. Cost in 2007 reflects ordering 10/14MVA non-LTC transformer and some site work.	2007
122460	DSP KY RIVER 12KV SUB	370,720.96	430,000.00	59,279.04	14%	0.11%	370,720.96	430,000.00	59,279.04	Aug-07	Oct-07	Apr-07	Dec-08		2007
122461	UNION UNDERWEAR SUB ADD	629,076.98	700,000.00	70,923.02	10%	0.18%	629,076.98	700,000.00	70,923.02	Apr-07	Jul-07	Mar-07	Dec-08		2007
122462	ALEXANDER SUB TRANSF	90,176.24	745,000.01	654,823.77	88%	0.03%	90,176.24	745,000.01	654,823.77	Apr-07	Aug-07	Feb-07	Jan-08	Project variance due to revised estimate and change in scope of project to include equipment changes and exclude the transformer upgrade.	2007
122463	DIAMOND SUB TRANSF	47,428.81	102,000.00	54,571.19	54%	0.01%	47,428.81	102,000.00	54,571.19	Apr-07	Apr-07	Nov-07	Oct-08		2007
122464	EL SUB ABB TRANSF REPL	291,042.27	374,999.99	83,957.72	22%	0.09%	291,042.27	374,999.99	83,957.72	Apr-07	May-07	Nov-07	Dec-07		2007
122465	BR3 ROOF VENT FAN REPL 06	69,123.40		(69,123.40)		0.02%	69,123.40	-	(69,123.40)			Nov-06	Jan-08		2007
122487	RISS Backup KU	30,441.44		(30,441.44)		0.01%	30,441.44	-	(30,441.44)			Nov-06	Dec-07		2007
122492	FileNet Upgrade (KU %)	7,897.62		(7,897.62)		0.00%	7,897.62	-	(7,897.62)			Nov-06	Aug-07		2007
122498	Reloc Ky Hwy 286	1,447.49		(1,447.49)		0.00%	1,447.49	-	(1,447.49)			Oct-07	Jan-08		2007
122499	2007 MRMD BUDGET KU		280,000.00	280,000.00	100%	0.00%	-	280,000.00	280,000.00	Jan-07	Dec-07				2007
122502	ORACLE 11i 5.10 (KU %)	200,440.97	119,999.68	(80,441.29)	-67%	0.06%	200,440.97	119,999.68	(80,441.29)	Jan-07	Dec-08	Mar-07	Mar-08		2007
122504	POWER PLANT SOFTWARE (KU %)	550,038.79	839,999.35	289,960.56	35%	0.16%	550,038.79	839,999.35	289,960.56	Jan-07	Dec-07	Aug-07	Jul-09		2007

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122506	iEXPENSE & FILENET IMAG (KU %)		119,998.65	119,998.65	100%	0.00%	-	119,998.65	119,998.65	Jan-07	Dec-08	Oct-08	Jun-09		2007
122508	PO DISPATCH MGMT (KU %)		48,000.10	48,000.10	100%	0.00%	-	48,000.10	48,000.10	Jan-07	Dec-07				2007
122510	OTHER SC PROJECTS (KU %)		14,399.71	14,399.71	100%	0.00%	-	14,399.71	14,399.71	Jan-07	Dec-07				2007
122511	FORKTRUCK - KU STOREROOM (DANV	19,716.00	25,000.42	5,284.42	21%	0.01%	19,716.00	25,000.42	5,284.42	Jan-07	Dec-07	Sep-07	Sep-07		2007
122521	Taylor Co. Transformer	183,753.45	213,000.00	29,246.55	14%	0.05%	183,753.45	213,000.00	29,246.55	Jan-07	Apr-07	Apr-07	Dec-08		2007
122522	Hardin Co 345-138kV, 450MVA		626,000.00	626,000.00	100%	0.00%	-	626,000.00	626,000.00	Jan-07	Dec-08			Project reprioritized by Transmission Planning and delayed to 2008.	2007
122523	Cynthiana Breakers		560,000.00	560,000.00	100%	0.00%	-	560,000.00	560,000.00	Jan-07	Jun-08			Project delayed to 2008 by Transmission Planning.	2007
122524	Breaker Replacements-KU		320,000.00	320,000.00	100%	0.00%	-	320,000.00	320,000.00	Jan-07	Dec-11			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects. This project funded 121394 and numerous small projects.	2007
122526	Terminal Upgrades-KU		217,000.00	217,000.00	100%	0.00%	-	217,000.00	217,000.00	Jan-07	Dec-08				2007
122527	2007 RTU Purchases-KU	114,619.55	250,000.08	135,380.53	54%	0.03%	114,619.55	250,000.08	135,380.53	Jan-07	Dec-07	Aug-07	Aug-08		2007
122528	EMS Routine Capital-KU		73,000.00	73,000.00	100%	0.00%	-	73,000.00	73,000.00	Jan-07	Dec-07				2007
122529	Rebuild LexPlant-High St.		950,000.01	950,000.01	100%	0.00%	-	950,000.01	950,000.01	Jan-07	Dec-07			Project delayed indefinitely until greater need identified.	2007
122533	KU WWA TO SMALLWORLD	3,828.38		(3,828.38)		0.00%	3,828.38	-	(3,828.38)			Dec-06	Jan-07		2007
122535	2007 Dist Capacitors - KU	363,107.27	475,000.08	111,892.81	24%	0.11%	363,107.27	475,000.08	111,892.81	Jan-07	Dec-07	Jun-07	Nov-08		2007
122536	2007 Stretch Gap		(3,722,251.10)	(3,722,251.10)	100%	0.00%	-	(3,722,251.10)	(3,722,251.10)	Jan-07	Dec-07			Represents amount that would be delayed or cancelled during the year to meet budget.	2007
122540	Customer Care System KU	5,924,204.93	12,000,000.00	6,075,795.07	51%	1.74%	5,924,204.93	12,000,000.00	6,075,795.07	Jan-07	Apr-09	Apr-07	Dec-09	Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2007
122546	New Base Unit - KU	(33.94)	2,000,000.00	2,000,033.94	100%	0.00%	(33.94)	2,000,000.00	2,000,033.94	Jan-07	Dec-11	Feb-07	Jun-08	Charges for New Base Unit #1 were charged to non-capital FERC account 183302 due to uncertainty on unit design and permitting.	2007
122548	KU-GE Document Mgmt Equip 06	815.80		(815.80)		0.00%	815.80	-	(815.80)			Nov-06	Jan-07		2007
122554	EKPC Southpnt Interconnect	41,132.76		(41,132.76)		0.01%	41,132.76	-	(41,132.76)			Jan-07	May-07		2007
122555	Wilson-Downing Tap Reconfig	93,463.73		(93,463.73)		0.03%	93,463.73	-	(93,463.73)			Jan-07	Jul-07		2007
122567	Harlan Y Transformer Replace	235,049.82		(235,049.82)		0.07%	235,049.82	-	(235,049.82)			Jun-07	Dec-08		2007
122569	Trend Micro KU	3,114.39		(3,114.39)		0.00%	3,114.39	-	(3,114.39)			Dec-06	Jan-07		2007
122579	TY3 WELL PUMP 06	7,275.30		(7,275.30)		0.00%	7,275.30	-	(7,275.30)			Feb-07	Feb-07		2007
122585	GH ASH FILTR AIR SCOUR BLOWERS	0.00		(0.00)		0.00%	0.00	-	(0.00)			Dec-06	Jan-07		2007
122590	DX INTAKE TWR CATH PRO RPL 06	55.36		(55.36)		0.00%	55.36	-	(55.36)			Dec-06	Jan-07		2007
122595	Test Tools for CIS KU*	-		-		0.00%	-	-	-			Dec-06	Jan-07		2007
122600	Control Air Compressor	5,890.38		(5,890.38)		0.00%	5,890.38	-	(5,890.38)			Dec-06	Jan-07		2007
122604	Share Point KU	5,748.41		(5,748.41)		0.00%	5,748.41	-	(5,748.41)			Dec-06	Oct-08		2007
122607	TC CT9 Comp Blade Repl	(6,547.97)		6,547.97		0.00%	(6,547.97)	-	6,547.97			Dec-06	Mar-09		2007
122608	BR GAS PUMP 06	3,492.51		(3,492.51)		0.00%	3,492.51	-	(3,492.51)			Feb-07	Mar-07		2007
122609	Ghent Ash Pond/Landfill	205,686.41		(205,686.41)		0.06%	205,686.41	-	(205,686.41)	Jan-08	Dec-11	Dec-06	Dec-09		2007
122612	BARCODE KU	798.79	50,000.00	49,201.21	98%	0.00%	798.79	50,000.00	49,201.21	Jan-07	Dec-07	Dec-07	Jan-08		2007
122613	NERC CYBER KU	3,399.56	250,000.00	246,600.44	99%	0.00%	3,399.56	250,000.00	246,600.44	Jan-07	Dec-08	Dec-07	Dec-07		2007
122617	KU BOC Call Center Training Rm	1,801.63		(1,801.63)		0.00%	1,801.63	-	(1,801.63)			Dec-06	Feb-07		2007
122618	LEBANON BYPASS	68,818.70		(68,818.70)		0.02%	68,818.70	-	(68,818.70)			Jul-07	Dec-07		2007
122620	COLUMBIA BYPASS	7,140.55		(7,140.55)		0.00%	7,140.55	-	(7,140.55)			Jul-07	Dec-07		2007
122631	Gen.Eng.Eddy Current Equip	9,163.17		(9,163.17)		0.00%	9,163.17	-	(9,163.17)			Dec-06	Jul-07		2007
122635	KU Storms - April 3, 2007	461,077.27		(461,077.27)		0.14%	461,077.27	-	(461,077.27)			Apr-07	Nov-07	Budget is developed at a high level for weather events and reallocated to individual projects as major and minor weather events as they occur. In total, the full year variance on storms this year is $64K over budget.	2007
122641	Reloc Ring Rd Proj 345kV	294,221.03		(294,221.03)		0.09%	294,221.03	-	(294,221.03)			Aug-07	Apr-09		2007
122642	CT MANLIFT 06	8,654.80		(8,654.80)		0.00%	8,654.80	-	(8,654.80)			Jan-07	Jan-07		2007
122651	Battery Replacement 2007	58,727.14		(58,727.14)		0.02%	58,727.14	-	(58,727.14)			Sep-07	Mar-08		2007
122663	GH 2B AUXILIARY TRANSFORMER 07	292,925.23		(292,925.23)		0.09%	292,925.23	-	(292,925.23)			May-07	Dec-07		2007
122668	Liberty Road Relocation	72,376.83		(72,376.83)		0.02%	72,376.83	-	(72,376.83)			Jun-07	Feb-08		2007
122673	DX2 EXCITER RECOND 07	69,090.42		(69,090.42)		0.02%	69,090.42	-	(69,090.42)			Jul-07	Jan-08		2007
122675	Hardin Co-Bonvlle 69kV	15,253.75		(15,253.75)		0.00%	15,253.75	-	(15,253.75)			Aug-07	Dec-09		2007
122678	Berea Bypass Relocation	(32,656.56)		32,656.56		-0.01%	(32,656.56)	-	32,656.56			Aug-07	Dec-08		2007
122685	TY BATTERY REPL 07	24,678.67		(24,678.67)		0.01%	24,678.67	-	(24,678.67)			Mar-07	May-07		2007
122686	HF Battery Repl 07	19,643.19		(19,643.19)		0.01%	19,643.19	-	(19,643.19)			Mar-07	May-07		2007
122691	LEMONS MILL SUBSTATION	1,052,038.11		(1,052,038.11)		0.31%	1,052,038.11	-	(1,052,038.11)	Jan-08	Dec-08	Oct-07	Nov-09	Emergent work due to project requirement of 2008 in service. 2007 expenditures are for major equipment purchases and site work in 2007.	2007
122699	Mobile Radio 2007 KU	4,154.79		(4,154.79)		0.00%	4,154.79	-	(4,154.79)			Jun-07	Dec-07		2007
122700	Test Servers 2007 KU	26,282.04		(26,282.04)		0.01%	26,282.04	-	(26,282.04)			Jan-07	Aug-07		2007
122703	Brown N-Higby Mill Reloc	251,430.64		(251,430.64)		0.07%	251,430.64	-	(251,430.64)			Nov-07	Feb-09		2007
122707	Dix FEP Expansion	77,824.65		(77,824.65)		0.02%	77,824.65	-	(77,824.65)			Aug-07	Dec-07		2007
122714	BR2 Turbine Blades 07-08	104,250.00		(104,250.00)		0.03%	104,250.00	-	(104,250.00)	Jan-09	Dec-09	Dec-07	May-09		2007
122718	MAIS 2007 KU	17,970.03		(17,970.03)		0.01%	17,970.03	-	(17,970.03)			Apr-07	Jul-08		2007
122722	TC CT Disc Switch Upgr KU	8,816.88		(8,816.88)		0.00%	8,816.88	-	(8,816.88)			Dec-07	Dec-07		2007
122731	2ND Fiber BOC Data Center KU	58,079.13		(58,079.13)		0.02%	58,079.13	-	(58,079.13)			Mar-07	Jan-08		2007
122736	2007 KU DOIT BUS LOAD DATA	21,698.55		(21,698.55)		0.01%	21,698.55	-	(21,698.55)			Apr-07	Dec-07		2007
122745	Replace Voice Mail - KU	230,740.47		(230,740.47)		0.07%	230,740.47	-	(230,740.47)			Jun-07	Dec-07		2007
122748	E-Procurement Reclass (KU)	6,918.92		(6,918.92)		0.00%	6,918.92	-	(6,918.92)			Apr-07	Apr-07		2007
122752	Open Java Server	8,660.99		(8,660.99)		0.00%	8,660.99	-	(8,660.99)			Nov-07	Dec-07		2007
122753	Install OSI Upgrade-KU 2007	54,675.81		(54,675.81)		0.02%	54,675.81	-	(54,675.81)			Aug-07	Dec-07		2007
122756	KU- People Soft 8.0 - 2002	13,751.14		(13,751.14)		0.00%	13,751.14	-	(13,751.14)			Apr-07	Apr-07		2007
122760	North KY Backbone Renovate KU	61,015.33		(61,015.33)		0.02%	61,015.33	-	(61,015.33)			Jul-07	Jan-08		2007
122764	Backup CC Comm LGE/KU	76,406.40		(76,406.40)		0.02%	76,406.40	-	(76,406.40)			Oct-07	Sep-09		2007
122765	TY3 Blr Rm Sump Pump Repl 07	5,813.86		(5,813.86)		0.00%	5,813.86	-	(5,813.86)			Jul-07	Jul-07		2007
122766	LEXINGTON AREA IMPROV	108,407.11		(108,407.11)		0.03%	108,407.11	-	(108,407.11)			Apr-07	Nov-07		2007

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
122767	DX CRANE ACCESS ROAD 08	29,190.00		(29,190.00)		0.01%	29,190.00	-	(29,190.00)	Jul-08	Sep-08	Sep-07	Dec-08		2007
122781	KU WITNESS UNCOUPLING	2,670.21		(2,670.21)		0.00%	2,670.21	-	(2,670.21)			Aug-07	Jul-08		2007
122784	KU-UMS Group Inv Eval	168,604.50		(168,604.50)		0.05%	168,604.50	-	(168,604.50)			May-07	May-08		2007
122786	KU Storms - July 4 & 5, 2007	37,376.54		(37,376.54)		0.01%	37,376.54	-	(37,376.54)			Jun-07	Sep-07		2007
122787	Taylor County RTU Replacement	23,707.30		(23,707.30)		0.01%	23,707.30	-	(23,707.30)			May-07	Dec-07		2007
122794	PLACE 1000 MCM COPPER	(6,099.81)		6,099.81		0.00%	(6,099.81)	-	6,099.81			Jun-07	Sep-09		2007
122800	BR PH TRAILER 07	2,347.12		(2,347.12)		0.00%	2,347.12	-	(2,347.12)			May-07	May-07		2007
122807	STELLENT J/E IMAGING (KU %)	4,146.95		(4,146.95)		0.00%	4,146.95	-	(4,146.95)			Dec-07	Dec-07		2007
122808	GH4 PM Monitor	71,935.20		(71,935.20)		0.02%	71,935.20	-	(71,935.20)			Dec-07	Dec-07		2007
122809	Danville HVAC	14,394.00		(14,394.00)		0.00%	14,394.00	-	(14,394.00)			Jun-07	Nov-07		2007
122812	iSUPPLIER PORTAL (KU %)	88,469.87		(88,469.87)		0.03%	88,469.87	-	(88,469.87)			Dec-07	Oct-08		2007
122824	CCS - KU Bus Intelligence	114,682.98		(114,682.98)		0.03%	114,682.98	-	(114,682.98)			Sep-07	Jun-09		2007
122825	CCS - KU Change Mgmt	106,568.44		(106,568.44)		0.03%	106,568.44	-	(106,568.44)			May-07	Apr-09		2007
122826	CCS - KU Customer Serv	1,680,339.13		(1,680,339.13)		0.49%	1,680,339.13	-	(1,680,339.13)			May-07	Nov-09	Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2007
122827	CCS - KU Development	250,420.93		(250,420.93)		0.07%	250,420.93	-	(250,420.93)			May-07	Jul-09		2007
122828	CCS - KU Technology	3,804,588.07		(3,804,588.07)		1.11%	3,804,588.07	-	(3,804,588.07)			May-07	Oct-09	Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2007
122837	Microsoft Licenses 2007 KU	11,800.16		(11,800.16)		0.00%	11,800.16	-	(11,800.16)			Jun-07	Jun-07		2007
122845	TY3 SAMPLE CHILLER REPL 07	5,589.34		(5,589.34)		0.00%	5,589.34	-	(5,589.34)			Sep-07	Sep-07		2007
122853	Tape Library Replacement KU	100,615.20		(100,615.20)		0.03%	100,615.20	-	(100,615.20)			Aug-07	Aug-07		2007
122859	BR1 1-3 Mill Motor Refurb 07	22,706.52		(22,706.52)		0.01%	22,706.52	-	(22,706.52)			Aug-07	Aug-07		2007
122868	Rpl Failed West Cliff Trans.	86,961.39		(86,961.39)		0.03%	86,961.39	-	(86,961.39)			Aug-07	Dec-07		2007
122880	GR2008 Belt Magnet	20,130.04		(20,130.04)		0.01%	20,130.04	-	(20,130.04)	Jan-08	Dec-08	Dec-07	Oct-08		2007
122886	TMIS Replacement - KU	11,449.60		(11,449.60)		0.00%	11,449.60	-	(11,449.60)			Dec-07	Aug-08		2007
122918	Suse Linux Implement - KU	39,583.22		(39,583.22)		0.01%	39,583.22	-	(39,583.22)			Jul-07	Jan-08		2007
122956	2007 SPARE TRANSF	676,391.04		(676,391.04)		0.20%	676,391.04	-	(676,391.04)			Dec-07	Mar-08	Emergent project to purchase a spare 12 MVA transformer to use in case of failure.	2007
122957	HORSE CAVE SUBSTATION	527,462.60		(527,462.60)		0.15%	527,462.60	-	(527,462.60)	Jan-08	Dec-08	Aug-07	Dec-08	Emergent project to fund the installation of a second 1-22.4 MVA transformer and two new exit circuits to serve Dart Container and Marzetti companies.	2007
122958	CITY OF BARDSTOWN SUB	439,553.66		(439,553.66)		0.13%	439,553.66	-	(439,553.66)	Jan-08	Jun-08	Aug-07	Mar-09	Emergent project to purchase a 12/22.4MVA transformer in preparation for the 2008 Bardstown substation addition. Project to meet 2008 load needs.	2007
122968	HORSE CAVE MARZETTI CIR	159,631.80		(159,631.80)		0.05%	159,631.80	-	(159,631.80)	Feb-08	Apr-08	Aug-07	Nov-07		2007
122997	GH BY-PRODUCT LOADING FACILITY	(29.39)		29.39		0.00%	(29.39)	-	29.39	Jan-08	Dec-08	Oct-07	May-08		2007
123071	Serena Dimensions CM - KU	69,062.28		(69,062.28)		0.02%	69,062.28	-	(69,062.28)			Dec-07	May-08		2007
123073	TY3 RECORDER REPL 07	4,676.36		(4,676.36)		0.00%	4,676.36	-	(4,676.36)			Sep-07	Sep-07		2007
123126	KU STORMS July 17, 2007	4,530.99		(4,530.99)		0.00%	4,530.99	-	(4,530.99)			Jul-07	Jul-07		2007
123127	KU storms July 19, 2007	20,559.59		(20,559.59)		0.01%	20,559.59	-	(20,559.59)			Jul-07	Jul-07		2007
123143	KY RIVER PUMP SUB XFRM	319.82		(319.82)		0.00%	319.82	-	(319.82)			Sep-07	Dec-09		2007
123147	Relo Video Wall from WS	10,212.49		(10,212.49)		0.00%	10,212.49	-	(10,212.49)			Dec-07	Dec-07		2007
123173	HORSE CAVE RECOND 12KV	165,066.24		(165,066.24)		0.05%	165,066.24	-	(165,066.24)			Jul-07	Nov-07		2007
123174	KU Storms - August 16, 2007	39,932.54		(39,932.54)		0.01%	39,932.54	-	(39,932.54)			Aug-07	Nov-07		2007
123175	KU Storms - Oct 18 & 19, 2007	60,475.99		(60,475.99)		0.02%	60,475.99	-	(60,475.99)			Oct-07	Dec-07		2007
123178	Magic Enhancements - KU	25,921.28		(25,921.28)		0.01%	25,921.28	-	(25,921.28)			Nov-07	Dec-07		2007
123205	Armstrong Coal 69kV Tap	(23,415.79)		23,415.79		-0.01%	(23,415.79)	-	23,415.79			Sep-07	Dec-09		2007
123211	BR Vehicle Purchase 08	6,580.58		(6,580.58)		0.00%	6,580.58	-	(6,580.58)	Jun-08	Jun-08	Dec-07	Jan-08		2007
123234	GR Blr 5 Spare Mill Motor	30,346.89		(30,346.89)		0.01%	30,346.89	-	(30,346.89)			Dec-07	Jan-08		2007
123261	GDS Implementation - KU	4,063.95		(4,063.95)		0.00%	4,063.95	-	(4,063.95)			Nov-07	Dec-09		2007
123263	NAS - KU	103,333.23		(103,333.23)		0.03%	103,333.23	-	(103,333.23)			Dec-07	Dec-07		2007
123295	PR 13 Pre-Filter Replacemnt	40,130.09		(40,130.09)		0.01%	40,130.09	-	(40,130.09)			Aug-07	Aug-07		2007
123302	UK Med Cntr Hse Relo	1,659.01		(1,659.01)		0.00%	1,659.01	-	(1,659.01)			Dec-07	Dec-09		2007
123324	KU Storms - January 29, 2008	1,005.23		(1,005.23)		0.00%	1,005.23	-	(1,005.23)			Aug-07	May-08		2007
123335	BRUSS FEEDER	19,289.52		(19,289.52)		0.01%	19,289.52	-	(19,289.52)			Nov-07	Aug-08		2007
123336	BR1-1 SWP Rebuild 07	152,914.33		(152,914.33)		0.04%	152,914.33	-	(152,914.33)			Oct-07	Apr-09		2007
123351	Lynch-Pocket 69kV Holmes Mill	501.05		(501.05)		0.00%	501.05	-	(501.05)			Dec-07	Jun-08		2007
123359	EVA Replication KU	95,536.38		(95,536.38)		0.03%	95,536.38	-	(95,536.38)			Nov-07	Dec-07		2007
123373	GR Transformer Removal	527.12		(527.12)		0.00%	527.12	-	(527.12)			Oct-07	Mar-09		2007
123378	UK Fiber Relocation	0.00		(0.00)		0.00%	0.00	-	(0.00)			Sep-07	Dec-09		2007
123380	GR U3 DCS Processor Upgrade	53,805.08		(53,805.08)		0.02%	53,805.08	-	(53,805.08)			Oct-07	Jan-08		2007
123385	Bladelogic - KU	176,824.21		(176,824.21)		0.05%	176,824.21	-	(176,824.21)			Nov-07	Jun-08		2007
123387	BR 1-3 PULV GEARBOX RBLD 07	261,921.26		(261,921.26)		0.08%	261,921.26	-	(261,921.26)			Oct-07	Mar-09		2007
123389	nMarket PJM - KU	133,034.87		(133,034.87)		0.04%	133,034.87	-	(133,034.87)			Oct-07	Jan-08		2007
123410	Purchase PC Substation	2,778.43		(2,778.43)		0.00%	2,778.43	-	(2,778.43)			Nov-07	Mar-08		2007
123412	KU NEW TECHNOLOGY ROOM	3,820.09		(3,820.09)		0.00%	3,820.09	-	(3,820.09)			Oct-07	Dec-07		2007
123561	2007 KU DOIT Mobile GIS Lic	138,096.80		(138,096.80)		0.04%	138,096.80	-	(138,096.80)			Dec-07	Dec-07		2007
123564	2007 KU DOIT Mobile St Light	10,202.76		(10,202.76)		0.00%	10,202.76	-	(10,202.76)			Dec-07	Dec-07		2007
123569	BR1 1-1 Mill Motor Refurb	19,007.13		(19,007.13)		0.01%	19,007.13	-	(19,007.13)			Oct-07	Nov-07		2007
123573	Somerset S. Main Street	(21,000.00)		21,000.00		-0.01%	(21,000.00)	-	21,000.00			Dec-07	Aug-09		2007
123576	GARRARD CO HIGH SCHOOL RELO	100,222.73		(100,222.73)		0.03%	100,222.73	-	(100,222.73)			Dec-07	Aug-09		2007
123577	ALEX CREEK EKPC TAP UNIT T-041	3,004.75		(3,004.75)		0.00%	3,004.75	-	(3,004.75)			Dec-07	Apr-09		2007
123581	Storage Network Expansion KU	136,033.90		(136,033.90)		0.04%	136,033.90	-	(136,033.90)			Nov-07	Dec-07		2007
123583	IM Corporate Rollout - KU	31,539.84		(31,539.84)		0.01%	31,539.84	-	(31,539.84)			Dec-07	Dec-07		2007
123586	NESTLE 795 CIRCUIT	188,411.94		(188,411.94)		0.06%	188,411.94	-	(188,411.94)			Nov-07	May-09		2007
123587	BR1 Gen Flux Probe	11,542.06		(11,542.06)		0.00%	11,542.06	-	(11,542.06)			Nov-07	Nov-07		2007

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
123593	BR Warehouse Sweeper 07	12,636.79		(12,636.79)		0.00%	12,636.79	-	(12,636.79)			Nov-07	Dec-07		2007
123602	EWINGTON SUBSTATION UPGRAD	1,115.39		(1,115.39)		0.00%	1,115.39	-	(1,115.39)	Jan-09	Dec-09	Dec-07	Aug-09		2007
123604	Oracle Processor License	46,445.38		(46,445.38)		0.01%	46,445.38	-	(46,445.38)			Dec-07	Dec-07		2007
123610	VERSAILLES DRIVE THRU WINDOW	4,452.50		(4,452.50)		0.00%	4,452.50	-	(4,452.50)			Dec-07	Mar-09		2007
123631	Blue Coat Appliances - KU	41,671.85		(41,671.85)		0.01%	41,671.85	-	(41,671.85)			Dec-07	Apr-08		2007
123633	StoreRoom Cameras (KU %)	35,564.36		(35,564.36)		0.01%	35,564.36	-	(35,564.36)			Dec-07	Mar-09		2007
123636	iProcurement Punchout (KU %)	1,373.00		(1,373.00)		0.00%	1,373.00	-	(1,373.00)			Dec-07	Feb-09		2007
123641	GH 1G TRANSFORMER	56,301.32		(56,301.32)		0.02%	56,301.32	-	(56,301.32)			Dec-07	Jan-08		2007
123664	MIDAS STORAGE - KU	1,663.83		(1,663.83)		0.00%	1,663.83	-	(1,663.83)			Dec-07	Dec-07		2007
123700	GR Truck	12,838.39		(12,838.39)		0.00%	12,838.39	-	(12,838.39)			Dec-07	Jan-08		2007
123705	Business Office Cameras	43,007.58		(43,007.58)		0.01%	43,007.58	-	(43,007.58)			Dec-07	Mar-08		2007
BLDG216	BUILDING & GROUNDS 216	9,248.10		(9,248.10)		0.00%	9,248.10	-	(9,248.10)	Jan-04	Dec-04	Nov-07	May-08		2007
BTM156	Behind The Meter 156	(635.61)		635.61		0.00%	(635.61)	-	635.61			Jan-04	Dec-09		2007
BTM216	BEHIND THE METER 216	8,241.30		(8,241.30)		0.00%	8,241.30	-	(8,241.30)			Jan-04	Dec-09		2007
BTM236	Behind the Meter 236	(12,427.66)		12,427.66		0.00%	(12,427.66)	-	12,427.66			Jan-04	Jun-09		2007
BTM246	BEHIND THE METER 246	4,903.67		(4,903.67)		0.00%	4,903.67	-	(4,903.67)			Oct-06	Dec-07		2007
BTM256	BEHIND THE METER 256	3,634.61		(3,634.61)		0.00%	3,634.61	-	(3,634.61)			Jan-04	Jun-09		2007
BTM315	BEHIND THE METER 315	(1,330.51)		1,330.51		0.00%	(1,330.51)	-	1,330.51			Feb-05	Jun-09		2007
BTM366	BEHIND THE METER 366	226.32		(226.32)		0.00%	226.32	-	(226.32)			Jun-06	Sep-08		2007
BTM416	BEHIND THE METER	(1,302.84)		1,302.84		0.00%	(1,302.84)	-	1,302.84			Jan-04	Dec-07		2007
BTM426	BEHIND THE METER - 014260	(5,125.60)		5,125.60		0.00%	(5,125.60)	-	5,125.60			Jan-04	Dec-09		2007
BTM766	BEHIND THE METER 766	(4,042.82)		4,042.82		0.00%	(4,042.82)	-	4,042.82			Aug-05	Dec-07		2007
ECAPRR156	Inst cap/reg/recl-Earlington	18,325.05	5,141.36	(13,183.69)	-256%	0.01%	18,325.05	5,141.36	(13,183.69)	Jan-04	Dec-09	Dec-04	Apr-09		2007
ECAPRR216	Instl cap/reg/recl-Danville	50,995.24	6,978.26	(44,016.98)	-631%	0.01%	50,995.24	6,978.26	(44,016.98)	Jan-06	Dec-09	Mar-04	Dec-09		2007
ECAPRR236	Inst cap/reg/recl-Richmond	2,453.35	2,511.19	57.84	2%	0.00%	2,453.35	2,511.19	57.84	Jan-07	Dec-09	Feb-04	Aug-09		2007
ECAPRR246	Inst cap/reg/recl-Etown	31,217.51	1,780.59	(29,436.92)	-1653%	0.01%	31,217.51	1,780.59	(29,436.92)	Jan-04	Dec-09	Feb-04	Dec-09		2007
ECAPRR256	Inst cap/reg/recl-Shelbyville	10,212.59	2,776.00	(7,436.59)	-268%	0.00%	10,212.59	2,776.00	(7,436.59)	Jan-04	Dec-09	Jan-04	Dec-09		2007
ECAPRR315	Inst cap/reg/recl-Lexington	38,240.21	6,870.00	(31,370.21)	-457%	0.01%	38,240.21	6,870.00	(31,370.21)	Jan-04	Dec-09	Mar-04	Sep-09		2007
ECAPRR366	Inst cap/reg/recl-Maysville	33,432.32	3,972.41	(29,459.91)	-742%	0.01%	33,432.32	3,972.41	(29,459.91)	Feb-06	Sep-09	Jan-04	Nov-09		2007
ECAPRR416	Inst cap/reg/recl-Pineville	3,233.52	2,136.88	(1,096.64)	-51%	0.00%	3,233.52	2,136.88	(1,096.64)	Jan-07	Dec-09	Aug-04	Jan-09		2007
ECAPRR426	Instl cap/reg/recl-London	15,327.37	1,950.96	(13,376.41)	-686%	0.00%	15,327.37	1,950.96	(13,376.41)	Jan-07	Dec-09	Jan-05	Dec-09		2007
ECAPRR766	Inst cap/reg/recl-Norton	857.04	2,076.07	1,219.03	59%	0.00%	857.04	2,076.07	1,219.03	Jan-04	Dec-09	Jan-04	Aug-09		2007
FUSE156	Fuse Coord-Earlington	38,445.85		(38,445.85)		0.01%	38,445.85	-	(38,445.85)			Feb-04	Dec-09		2007
FUSE216	Fuse Coord-Danville	3,392.32		(3,392.32)		0.00%	3,392.32	-	(3,392.32)	Jan-08	Dec-08	Apr-04	Dec-09		2007
FUSE236	Fuse Coor-Richmond	22,555.81		(22,555.81)		0.01%	22,555.81	-	(22,555.81)	Jan-04	Dec-04	Jan-04	Jun-08		2007
FUSE256	Fuse Coord-Shelbyville	479.43		(479.43)		0.00%	479.43	-	(479.43)			Jan-04	Dec-09		2007
FUSE416	Fuse Coord-Pineville	8,378.99		(8,378.99)		0.00%	8,378.99	-	(8,378.99)			Oct-04	Aug-09		2007
K0000	CIS DATA	(59,162.38)		59,162.38		-0.02%	(59,162.38)	-	59,162.38			Jan-04	Apr-09		2007
K5	RELOCATIONS TRANS LINES	425,770.72	455,000.00	29,229.28	6%	0.12%	425,770.72	455,000.00	29,229.28	Jan-04	Dec-08	Jan-04	Jun-09		2007
K6	NEW FACILITIES TRANS LINE PWO	264,555.44	455,000.01	190,444.57	42%	0.08%	264,555.44	455,000.01	190,444.57	Jan-04	Dec-08	Jan-04	Sep-09		2007
K7	PARAMETER UPGRADE T LINE PWO	326,485.18	887,000.00	560,514.82	63%	0.10%	326,485.18	887,000.00	560,514.82	Jan-04	Dec-08	Jan-04	Sep-09	Prioritized to other projects - placeholders for Transmission Planning projects that ultimately were cancelled	2007
K7168	XMFR/CUTOUT/DISC-DIST	5,334.96		(5,334.96)		0.00%	5,334.96	-	(5,334.96)			Jun-07	Jun-07		2007
K8	STORM DAMAGE T-LINE PWO	438,786.01	171,000.00	(267,786.01)	-157%	0.13%	438,786.01	171,000.00	(267,786.01)	Jan-07	Dec-08	Jan-04	Dec-09		2007
K9	PRIORITY REPL T-LINES PWO	4,059,676.42	2,304,000.00	(1,755,676.42)	-76%	1.19%	4,059,676.42	2,304,000.00	(1,755,676.42)	Jan-04	Dec-08	Jan-04	Dec-09	Replaced more poles than originally planned. Overhead line crews are utilized on pole replacement blankets when outages are not available to complete larger scale line work.	2007
LINLO156	LINE LOCATION - 011560	3,772.94		(3,772.94)		0.00%	3,772.94	-	(3,772.94)			Feb-04	Dec-07		2007
LNLOC416	LINE LOCATING - 014160	401.28		(401.28)		0.00%	401.28	-	(401.28)			Feb-07	May-08		2007
MCAPR156	CAP/REG/RECL - 011560	25,852.72	4,370.14	(21,482.58)	-492%	0.01%	25,852.72	4,370.14	(21,482.58)	Jan-07	Dec-09	Jan-04	Dec-09		2007
MCAPR216	CAP/REG/RECL - 012160	2,436.53	1,890.01	(546.52)	-29%	0.00%	2,436.53	1,890.01	(546.52)	Jan-07	Dec-09	Sep-04	Nov-09		2007
MCAPR236	CAP/REG/RECL - 012360	11,647.92	2,511.19	(9,136.73)	-364%	0.00%	11,647.92	2,511.19	(9,136.73)	Jan-07	Dec-09	Jan-04	Nov-09		2007
MCAPR246	CAP/REG/RECL - 012460	1,594.09		(1,594.09)		0.00%	1,594.09	-	(1,594.09)	Jan-08	Dec-09	Jul-06	Dec-09		2007
MCAPR256	CAP/REG/RECL - 012560	574.40		(574.40)		0.00%	574.40	-	(574.40)	Jan-08	Dec-09	May-04	Oct-09		2007
MCAPR315	CAP/REG/RECL - 013150	9,665.23	6,000.03	(3,665.20)	-61%	0.00%	9,665.23	6,000.03	(3,665.20)	Jan-07	Dec-09	Jan-04	Nov-09		2007
MCAPR366	CAP/REG/RECL - 013660	2,875.29		(2,875.29)		0.00%	2,875.29	-	(2,875.29)	Jan-08	Dec-09	Jan-04	Dec-09		2007
MCAPR416	CAP/REG/RECL - 0146160	3,373.10	1,780.75	(1,592.35)	-89%	0.00%	3,373.10	1,780.75	(1,592.35)	Jan-07	Dec-08	Jul-04	Feb-08		2007
MCAPR426	CAP/REG/RECL - 014260	2,330.35		(2,330.35)		0.00%	2,330.35	-	(2,330.35)	Jan-08	Dec-09	Jan-06	Nov-09		2007
MCAPR766	CAP/REG/RECL - 017660	1,182.78		(1,182.78)		0.00%	1,182.78	-	(1,182.78)	Jan-08	Dec-08	Dec-05	Mar-09		2007
MTRPUR582	PURCHASE OF METERS	1,291,274.33	1,383,053.55	91,779.22	7%	0.38%	1,291,274.33	1,383,053.55	91,779.22	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBCD156	NEW BUSINESS COM 156	(2,642.05)		2,642.05		0.00%	(2,642.05)	-	2,642.05			Jan-05	Sep-09		2007
NBCD156OH	New Bus Comm-Ovhd-Earlington	310,983.82	270,113.71	(40,870.11)	-15%	0.09%	310,983.82	270,113.71	(40,870.11)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBCD156UG	New Bus Comm-UG-Earlington	43,267.41	46,934.42	3,667.01	8%	0.01%	43,267.41	46,934.42	3,667.01	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBCD166	NEW BUSINESS COM 166	(3,234.16)		3,234.16		0.00%	(3,234.16)	-	3,234.16			Jan-04	Sep-09		2007
NBCD216	NEW BUSINESS COM 216	23,561.13		(23,561.13)		0.01%	23,561.13	-	(23,561.13)			Jan-04	Dec-09		2007
NBCD216OH	New Bus Comm-Ovhd-Danville	346,597.96	301,810.43	(44,787.53)	-15%	0.10%	346,597.96	301,810.43	(44,787.53)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBCD216UG	New Bus Comm-UG-Danville	185,938.97	188,587.89	2,648.92	1%	0.05%	185,938.97	188,587.89	2,648.92	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBCD236	NEW BUSINESS COM 236	(75,419.30)		75,419.30		-0.02%	(75,419.30)	-	75,419.30			Feb-04	Sep-09		2007
NBCD236OH	New Bus Comm-Ovhd-Richmond	368,455.68	224,995.80	(143,459.88)	-64%	0.11%	368,455.68	224,995.80	(143,459.88)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBCD236UG	New Bus Comm-UG-Richmond	175,549.32	225,221.56	49,672.24	22%	0.05%	175,549.32	225,221.56	49,672.24	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBCD246	NEW BUSINESS COM 246	(3,518.78)		3,518.78		0.00%	(3,518.78)	-	3,518.78			Jan-04	Sep-09		2007
NBCD246OH	New Bus Comm-Ovhd-Etown	336,447.65	153,064.56	(183,383.09)	-120%	0.10%	336,447.65	153,064.56	(183,383.09)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBCD246UG	New Bus Comm-UG-Etown	130,986.39	75,058.03	(55,928.36)	-75%	0.04%	130,986.39	75,058.03	(55,928.36)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBCD256	NEW BUSINESS COM 256	521.62		(521.62)		0.00%	521.62	-	(521.62)			Jan-04	Sep-09		2007
NBCD256OH	New Bus Comm-Ovhd-Shelbyvl	396,964.96	211,861.65	(185,103.31)	-87%	0.12%	396,964.96	211,861.65	(185,103.31)	Jan-04	Dec-09	Jan-04	Dec-09		2007

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
NBCD256UG	New Bus Comm-UG-Shelbyville	195,974.43	234,256.45	38,282.02	16%	0.06%	195,974.43	234,256.45	38,282.02	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBCD315	NEW BUSINESS COM 315	24,807.02		(24,807.02)		0.01%	24,807.02	-	(24,807.02)			Mar-05	Sep-09		2007
NBCD315OH	New Bus Comm-Ovhd-Lexington	1,567,693.87	787,564.13	(780,129.74)	-99%	0.46%	1,567,693.87	787,564.13	(780,129.74)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - commercial. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2007
NBCD315UG	New Bus Comm-UG-Lexington	1,090,318.92	1,079,988.57	(10,330.35)	-1%	0.32%	1,090,318.92	1,079,988.57	(10,330.35)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBCD366	NEW BUSINESS COM 366	(11,719.86)		11,719.86		0.00%	(11,719.86)	-	11,719.86	Jan-06	Dec-09	Jan-04	Sep-09		2007
NBCD366OH	New Bus Comm-Ovhd-Maysville	532,239.66	328,747.82	(203,491.84)	-62%	0.16%	532,239.66	328,747.82	(203,491.84)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBCD366UG	New Bus Comm-UG-Maysville	234,205.51	145,432.48	(88,773.03)	-61%	0.07%	234,205.51	145,432.48	(88,773.03)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBCD416	NEW BUSINESS COM 416	(51,511.23)		51,511.23		-0.02%	(51,511.23)	-	51,511.23			Jul-04	Sep-09		2007
NBCD416OH	New Bus Comm-Ovhd-Pineville	119,384.58	97,541.56	(21,843.02)	-22%	0.03%	119,384.58	97,541.56	(21,843.02)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBCD416UG	New Bus Comm-UG-Pineville	42,184.02	56,322.05	14,138.03	25%	0.01%	42,184.02	56,322.05	14,138.03	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBCD426	NEW BUSINESS COM 426	3,705.78		(3,705.78)		0.00%	3,705.78	-	(3,705.78)			Jan-04	Sep-09		2007
NBCD426OH	New Bus Comm-Ovhd-London	279,627.95	312,012.02	32,384.07	10%	0.08%	279,627.95	312,012.02	32,384.07	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBCD426UG	New Bus Comm-UG-London	468,940.74	280,055.59	(188,885.15)	-67%	0.14%	468,940.74	280,055.59	(188,885.15)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBCD766	NEW BUSINESS COM 766	(66,098.28)		66,098.28		-0.02%	(66,098.28)	-	66,098.28			Jan-04	Sep-09		2007
NBCD766OH	New Bus Comm-Ovhd-Norton	227,141.14	162,366.03	(64,775.11)	-40%	0.07%	227,141.14	162,366.03	(64,775.11)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBCD766UG	New Bus Comm-UG-Norton	99,486.91	140,803.50	41,316.59	29%	0.03%	99,486.91	140,803.50	41,316.59	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBID156	NEW BUSINESS IND 156	1,678.11		(1,678.11)		0.00%	1,678.11	-	(1,678.11)			Oct-07	Sep-09		2007
NBID156OH	New Bus Ind-Ovhd-Earlington	14,634.52	69,357.69	54,723.17	79%	0.00%	14,634.52	69,357.69	54,723.17	Jan-04	Dec-09	Feb-04	Sep-09		2007
NBID166	NEW BUSINESS IND 166	1,081.00		(1,081.00)		0.00%	1,081.00	-	(1,081.00)			May-04	Aug-08		2007
NBID216	NEW BUSINESS IND 216	10,191.29		(10,191.29)		0.00%	10,191.29	-	(10,191.29)			Jan-04	Sep-09		2007
NBID216OH	New Bus Ind-Ovhd-Danville	36,357.81	76,197.22	39,839.41	52%	0.01%	36,357.81	76,197.22	39,839.41	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBID216UG	New Bus Ind-UG-Danville	29,012.35	18,517.68	(10,494.67)	-57%	0.01%	29,012.35	18,517.68	(10,494.67)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBID236OH	New Bus Ind-Ovhd-Richmond	14,165.11		(14,165.11)		0.00%	14,165.11	-	(14,165.11)	Jan-04	Dec-09	Mar-05	May-09		2007
NBID236UG	New Bus Ind-UG-Richmond	842.53		(842.53)		0.00%	842.53	-	(842.53)	Jan-04	Dec-09	Mar-04	Feb-07		2007
NBID246	NEW BUSINESS IND 246	(37.47)		37.47		0.00%	(37.47)	-	37.47			Apr-04	May-07		2007
NBID246OH	New Bus Ind-Ovhd-Etown	7,232.30	34,621.53	27,389.23	79%	0.00%	7,232.30	34,621.53	27,389.23	Jan-04	Dec-09	Jan-04	Aug-08		2007
NBID256OH	New Bus Ind-Ovhd-Shelbyvl	5,924.39		(5,924.39)		0.00%	5,924.39	-	(5,924.39)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBID315OH	New Bus Ind-Ovhd-Lexington	61.60	34,778.68	34,717.08	100%	0.00%	61.60	34,778.68	34,717.08	Jan-04	Dec-07	Feb-04	Aug-08		2007
NBID315UG	New Bus Ind-UG-Lexington	5,709.87	57,977.58	52,267.71	90%	0.00%	5,709.87	57,977.58	52,267.71	Jan-04	Dec-09	Jan-04	Mar-09		2007
NBID366OH	New Bus Ind-Ovhd-Maysville	941.25	194,784.21	193,842.96	100%	0.00%	941.25	194,784.21	193,842.96	Jan-04	Dec-07	Nov-07	Apr-09		2007
NBID426OH	New Bus Ind-Ovhd-London	1,207.56		(1,207.56)		0.00%	1,207.56	-	(1,207.56)	Jan-09	Dec-09	Jan-04	Sep-09		2007
NBID426UG	New Bus Ind-UG-London	1,963.77		(1,963.77)		0.00%	1,963.77	-	(1,963.77)	Jan-09	Dec-09	Jan-04	Jun-09		2007
NBRD156	NEW BUSINESS RES 156	5,456.87		(5,456.87)		0.00%	5,456.87	-	(5,456.87)			Jan-04	Sep-09		2007
NBRD156OH	New Bus Resid-Ovhd-Earlington	869,624.30	694,414.49	(175,209.81)	-25%	0.25%	869,624.30	694,414.49	(175,209.81)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBRD156UG	New Bus Resid-UG-Earlington	228,495.12	244,897.40	16,402.28	7%	0.07%	228,495.12	244,897.40	16,402.28	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBRD166	NEW BUSINESS RES 166	(2,980.20)		2,980.20		0.00%	(2,980.20)	-	2,980.20			Jan-04	Sep-09		2007
NBRD216	NEW BUSINESS RES 216	28,299.55		(28,299.55)		0.01%	28,299.55	-	(28,299.55)			Jan-04	Sep-09		2007
NBRD216OH	New Bus Resid-Ovhd-Danville	481,688.03	701,855.02	220,166.99	31%	0.14%	481,688.03	701,855.02	220,166.99	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBRD216UG	New Bus Resid-UG-Danville	270,359.41	266,911.61	(3,447.80)	-1%	0.08%	270,359.41	266,911.61	(3,447.80)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBRD236	NEW BUSINESS RES 236	(26,655.73)		26,655.73		-0.01%	(26,655.73)	-	26,655.73			Jan-04	Sep-09		2007
NBRD236OH	New Bus Resid-Ovhd-Richmond	393,993.34	404,380.03	10,386.69	3%	0.12%	393,993.34	404,380.03	10,386.69	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBRD236UG	New Bus Resid-UG-Richmond	215,493.09	213,990.07	(1,503.02)	-1%	0.06%	215,493.09	213,990.07	(1,503.02)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBRD246	NEW BUSINESS RES 246	(19,477.59)		19,477.59		-0.01%	(19,477.59)	-	19,477.59			Jan-04	Sep-09		2007
NBRD246OH	New Bus Resid-Ovhd-Etown	331,284.09	334,369.97	3,085.88	1%	0.10%	331,284.09	334,369.97	3,085.88	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBRD246UG	New Bus Resid-UG-Etown	157,108.09	91,850.60	(65,257.49)	-71%	0.05%	157,108.09	91,850.60	(65,257.49)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBRD256	NEW BUSINES RES 256	(19,994.06)		19,994.06		-0.01%	(19,994.06)	-	19,994.06			Jan-04	Sep-09		2007
NBRD256OH	New Bus Resid-Ovhd-Shelbyvl	471,064.47	404,815.72	(66,248.75)	-16%	0.14%	471,064.47	404,815.72	(66,248.75)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBRD256UG	New Bus Resid-UG-Shelbyville	352,956.28	306,031.90	(46,924.38)	-15%	0.10%	352,956.28	306,031.90	(46,924.38)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBRD315	NEW BUSINESS RES 315	300.65		(300.65)		0.00%	300.65	-	(300.65)			Feb-04	Sep-09		2007
NBRD315OH	New Bus Resid-Ovhd-Lexington	1,573,368.80	716,958.18	(856,410.62)	-119%	0.46%	1,573,368.80	716,958.18	(856,410.62)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - residential. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2007
NBRD315UG	New Bus Resid-UG-Lexington	1,708,408.21	1,212,545.16	(495,863.05)	-41%	0.50%	1,708,408.21	1,212,545.16	(495,863.05)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - residential. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2007
NBRD366	NEW BUSINESS RES 366	(22,960.66)		22,960.66		-0.01%	(22,960.66)	-	22,960.66	Jan-06	Dec-09	Jan-04	Sep-09		2007
NBRD366OH	New Bus Resid-Ovhd-Maysville	643,799.60	456,020.49	(187,779.11)	-41%	0.19%	643,799.60	456,020.49	(187,779.11)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBRD366UG	New Bus Resid-UG-Maysville	384,783.98	276,129.97	(108,654.01)	-39%	0.11%	384,783.98	276,129.97	(108,654.01)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBRD416	NEW BUSINESS RES 416	(5,113.80)		5,113.80		0.00%	(5,113.80)	-	5,113.80			Jan-04	Sep-09		2007
NBRD416OH	New Bus Resid-Ovhd-Pineville	414,826.14	352,537.68	(62,288.46)	-18%	0.12%	414,826.14	352,537.68	(62,288.46)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBRD416UG	New Bus Resid-UG-Pineville	139,671.33	55,102.84	(84,568.49)	-153%	0.04%	139,671.33	55,102.84	(84,568.49)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBRD426	NEW BUSINESS RES 426	(1,972.85)		1,972.85		0.00%	(1,972.85)	-	1,972.85			Jan-04	Sep-09		2007
NBRD426OH	New Bus Resid-Ovhd-London	372,393.66	547,392.81	174,999.15	32%	0.11%	372,393.66	547,392.81	174,999.15	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBRD426UG	New Bus Resid-UG-London	280,374.34	122,451.75	(157,922.59)	-129%	0.08%	280,374.34	122,451.75	(157,922.59)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBRD766	NEW BUSINESS RES 766	(1,402.00)		1,402.00		0.00%	(1,402.00)	-	1,402.00			Jan-04	Sep-09		2007
NBRD766OH	New Bus Resid-Ovhd-Norton	902,152.59	731,517.18	(170,635.41)	-23%	0.26%	902,152.59	731,517.18	(170,635.41)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBRD766UG	New Bus Resid-UG-Norton	158,313.27	97,959.99	(60,353.28)	-62%	0.05%	158,313.27	97,959.99	(60,353.28)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSB156OH	New Bus Subd-Ovhd-Earlington	11,538.15	41,864.01	30,325.86	72%	0.00%	11,538.15	41,864.01	30,325.86	Jan-07	Dec-09	Jan-04	Oct-09		2007
NBSB156UG	New Bus Subd-UG-Earlington	44,523.26	39,078.55	(5,444.71)	-14%	0.01%	44,523.26	39,078.55	(5,444.71)	Jan-04	Dec-09	Mar-04	Sep-09		2007
NBSB216OH	New Bus Subd-Ovhd-Danville	31,470.19	48,809.09	17,338.90	36%	0.01%	31,470.19	48,809.09	17,338.90	Jan-06	Dec-09	Jan-04	Oct-09		2007

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
NBSB216UG	New Bus Subd-UG-Danville	142,531.80	197,638.70	55,106.90	28%	0.04%	142,531.80	197,638.70	55,106.90	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSB236OH	New Bus Subd-Ovhd-Richmond	20,135.26		(20,135.26)		0.01%	20,135.26	-	(20,135.26)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSB236UG	New Bus Subd-UG-Richmond	676,428.42	156,435.73	(519,992.69)	-332%	0.20%	676,428.42	156,435.73	(519,992.69)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - subdivisions. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2007
NBSB246OH	New Bus Subd-Ovhd-Etown	124,940.44	83,804.11	(41,136.33)	-49%	0.04%	124,940.44	83,804.11	(41,136.33)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSB246UG	New Bus Subd-UG-Etown	205,658.02	156,670.94	(48,987.08)	-31%	0.06%	205,658.02	156,670.94	(48,987.08)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSB256OH	New Bus Subd-Ovhd-Shelbyvl	15,131.20	41,895.94	26,764.74	64%	0.00%	15,131.20	41,895.94	26,764.74	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSB256UG	New Bus Subd-UG-Shelbyville	447,043.32	547,734.60	100,691.28	18%	0.13%	447,043.32	547,734.60	100,691.28	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSB315OH	New Bus Subd-Ovhd-Lexington	527,507.02	669,670.98	142,163.96	21%	0.15%	527,507.02	669,670.98	142,163.96	Jan-06	Dec-09	Mar-05	Dec-09		2007
NBSB315UG	New Bus Subd-UG-Lexington	1,645,927.63	1,407,218.63	(238,709.00)	-17%	0.48%	1,645,927.63	1,407,218.63	(238,709.00)	Jan-06	Dec-09	Mar-05	Dec-09		2007
NBSB366UG	New Bus Subd-UG-Maysville	4,665.19	71,503.50	66,838.31	93%	0.00%	4,665.19	71,503.50	66,838.31	Jan-07	Dec-09	Mar-04	Aug-08		2007
NBSB416OH	New Bus Subd-Ovhd-Pineville	778.06		(778.06)		0.00%	778.06	-	(778.06)			Oct-04	Dec-09		2007
NBSB416UG	New Bus Subd-UG-Pineville	8,426.33	78,151.02	69,724.69	89%	0.00%	8,426.33	78,151.02	69,724.69	Jan-07	Dec-08	Jan-04	Dec-09		2007
NBSB426OH	New Bus Subd-Ovhd-London	6,033.26		(6,033.26)		0.00%	6,033.26	-	(6,033.26)	Jan-08	Dec-09	Jan-04	Dec-09		2007
NBSB426UG	New Bus Subd-UG-London	45,244.92	117,058.40	71,813.48	61%	0.01%	45,244.92	117,058.40	71,813.48	Jan-07	Dec-09	May-04	Sep-09		2007
NBSB766UG	New Bus Subd-UG-Norton	7,218.72	39,075.07	31,856.35	82%	0.00%	7,218.72	39,075.07	31,856.35	Jan-07	Dec-07	Jun-04	Nov-09		2007
NBSV156OH	New Elect Serv-Ovhd-Earlington	409,726.49	314,969.33	(94,757.16)	-30%	0.12%	409,726.49	314,969.33	(94,757.16)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSV156UG	New Bus Serv-UG-Earlington	371,402.21	364,427.41	(6,974.80)	-2%	0.11%	371,402.21	364,427.41	(6,974.80)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSV216OH	New Elect Serv-Ovhd-Danville	277,831.12	188,192.75	(89,638.37)	-48%	0.08%	277,831.12	188,192.75	(89,638.37)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSV216UG	New Bus Serv-UG-Danville	395,961.29	355,918.11	(40,043.18)	-11%	0.12%	395,961.29	355,918.11	(40,043.18)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSV236OH	New Electric Serv-Overhead	294,688.00	280,933.73	(13,754.27)	-5%	0.09%	294,688.00	280,933.73	(13,754.27)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSV236UG	New Bus Serv-UG-Richmond	469,084.40	470,860.04	1,775.64	0%	0.14%	469,084.40	470,860.04	1,775.64	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSV246OH	New Elect Services-Overhead	391,536.25	375,410.43	(16,125.82)	-4%	0.11%	391,536.25	375,410.43	(16,125.82)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSV246UG	New Bus Serv-UG-Etown	442,689.24	282,580.39	(160,108.85)	-57%	0.13%	442,689.24	282,580.39	(160,108.85)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSV256OH	New Elect Serv-Ovhd-Shelbyvl	175,573.75	202,993.88	27,420.13	14%	0.05%	175,573.75	202,993.88	27,420.13	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSV256UG	New Bus Serv-UG-Shelbyville	243,760.71	313,134.58	69,373.87	22%	0.07%	243,760.71	313,134.58	69,373.87	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSV315OH	New Elect Serv-Ovhd-Lexington	645,842.13	439,518.00	(206,324.13)	-47%	0.19%	645,842.13	439,518.00	(206,324.13)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSV315UG	New Bus Serv-UG-Lexington	1,793,585.17	1,263,485.88	(530,099.29)	-42%	0.53%	1,793,585.17	1,263,485.88	(530,099.29)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - services. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2007
NBSV366OH	New Elect Serv-Ovhd-Maysville	285,161.85	236,906.38	(48,255.47)	-20%	0.08%	285,161.85	236,906.38	(48,255.47)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSV366UG	New Bus Serv-UG-Maysville	418,210.75	370,585.24	(47,625.51)	-13%	0.12%	418,210.75	370,585.24	(47,625.51)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSV416OH	New Elect Serv-Ovhd-Pineville	226,877.00	181,841.83	(45,035.17)	-25%	0.07%	226,877.00	181,841.83	(45,035.17)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSV416UG	New Bus Serv-UG-Pineville	94,976.69	78,350.89	(16,625.80)	-21%	0.03%	94,976.69	78,350.89	(16,625.80)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSV426OH	New Elect Serv-Ovhd-London	156,568.62	94,013.71	(62,554.91)	-67%	0.05%	156,568.62	94,013.71	(62,554.91)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSV426UG	New Bus Serv-UG-London	217,828.27	133,200.36	(84,627.91)	-64%	0.06%	217,828.27	133,200.36	(84,627.91)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSV766OH	New Elect Serv-Ovhd-Norton	251,497.61	168,462.86	(83,034.75)	-49%	0.07%	251,497.61	168,462.86	(83,034.75)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSV766UG	New Bus Serv-UG-Norton	148,747.61	101,854.63	(46,892.98)	-46%	0.04%	148,747.61	101,854.63	(46,892.98)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NRINS156	NON-REG REL INSP - 011560	1,504.59		(1,504.59)		0.00%	1,504.59	-	(1,504.59)			Mar-04	Dec-09		2007
PBWK156OH	Pub Wrk Reloc-OH-Earlington	(1,629.83)	141,989.42	143,619.25	101%	0.00%	(1,629.83)	141,989.42	143,619.25	Jul-04	Dec-09	Jan-04	May-09		2007
PBWK216OH	Pub Wrk Reloc-OH-Danville	178,855.40	179,228.05	372.65	0%	0.05%	178,855.40	179,228.05	372.65	Jan-04	Dec-09	Jan-04	Nov-09		2007
PBWK216UG	Pub Wrk Reloc-UG-Danville	10,760.75	20,526.16	9,765.41	48%	0.00%	10,760.75	20,526.16	9,765.41	Jan-06	Dec-09	Mar-05	Aug-09		2007
PBWK236OH	Pub Works Relc-OH-Richmond	(33,405.37)	215,523.60	248,928.97	115%	-0.01%	(33,405.37)	215,523.60	248,928.97	Jan-04	Dec-09	Jan-04	Dec-09		2007
PBWK246OH	Pub Wrk Relc-OH-Etown	233,811.20	74,923.52	(158,887.68)	-212%	0.07%	233,811.20	74,923.52	(158,887.68)	Jan-04	Dec-09	Jan-04	Oct-09		2007
PBWK246UG	Pub Wrk Reloc-UG-Etown	1,061.23		(1,061.23)		0.00%	1,061.23	-	(1,061.23)	Jan-08	Dec-08	Nov-04	Aug-09		2007
PBWK256OH	Pub Wrk Reloc-OH-Shelbyvl	(7,024.00)	29,874.54	36,898.54	124%	0.00%	(7,024.00)	29,874.54	36,898.54	Jan-04	Dec-09	Jan-04	Dec-09		2007
PBWK256UG	Pub Wrk Reloc-UG-Shelbyville	(280.16)		280.16		0.00%	(280.16)	-	280.16	Jun-08	Jul-08	May-04	Aug-08		2007
PBWK315OH	Pub Wrk Reloc-OH-Lexington	329,242.50	552,597.45	223,354.95	40%	0.10%	329,242.50	552,597.45	223,354.95	Jan-04	Dec-09	Jan-04	Dec-09		2007
PBWK315UG	Pub Wrk Reloc-UG-Lexington	4,976.84		(4,976.84)		0.00%	4,976.84	-	(4,976.84)	Jan-04	Dec-09	Apr-06	Oct-09		2007
PBWK366OH	Pub Wrk Reloc-OH-Maysville	30,563.02	58,240.23	27,677.21	48%	0.01%	30,563.02	58,240.23	27,677.21	Jan-07	Dec-09	Jan-04	Nov-09		2007
PBWK416OH	Pub Wrk Reloc-OH-Pineville	26,296.16	52,135.65	25,839.49	50%	0.01%	26,296.16	52,135.65	25,839.49	Jan-04	Dec-09	Jan-04	Dec-09		2007
PBWK426OH	Pub Wrk Reloc-OH-London	107,014.57	70,013.55	(37,001.02)	-53%	0.03%	107,014.57	70,013.55	(37,001.02)	Jan-04	Dec-09	Jan-04	Jun-09		2007
PBWK426UG	Pub Wrk Reloc-UG-London	10,870.88		(10,870.88)		0.00%	10,870.88	-	(10,870.88)	Jan-08	Dec-09	Dec-04	Aug-08		2007
PBWK766OH	Pub Wrk Reloc-OH-Norton	(2,477.93)	7,538.35	10,016.28	133%	0.00%	(2,477.93)	7,538.35	10,016.28	Jan-04	Dec-09	Jan-04	Dec-09		2007
PBWK766UG	Pub Wrk Reloc-UG-Norton	(6,204.28)		6,204.28		0.00%	(6,204.28)	-	6,204.28	Jan-04	Dec-08	Oct-04	Aug-08		2007
POLD156	OUTDOOR LIGHTING 156	249,108.47	160,331.64	(88,776.83)	-55%	0.07%	249,108.47	160,331.64	(88,776.83)	Jan-07	Dec-09	Oct-05	Dec-09		2007
POLD216	OUTDOOR LIGHTING 216	229,299.48	118,512.98	(110,786.50)	-93%	0.07%	229,299.48	118,512.98	(110,786.50)	Jan-05	Dec-09	Jan-04	Dec-09		2007
POLD236	OUTDOOR LIGHTING 236	154,729.88	63,306.28	(91,423.60)	-144%	0.05%	154,729.88	63,306.28	(91,423.60)	Jan-07	Dec-09	Jan-04	Dec-09		2007
POLD246	OUTDOOR LIGHTING 246	110,157.66	63,140.19	(47,017.47)	-74%	0.03%	110,157.66	63,140.19	(47,017.47)	Jan-04	Dec-09	Jan-04	Dec-09		2007
POLD256	OUTDOOR LIGHTING 256	86,425.55	49,661.72	(36,763.83)	-74%	0.03%	86,425.55	49,661.72	(36,763.83)	Jan-04	Dec-09	Mar-04	Dec-09		2007
POLD315	OUTDOOR LIGHTING 315	663,782.31	801,754.49	137,972.18	17%	0.19%	663,782.31	801,754.49	137,972.18	Jan-04	Dec-09	Jan-04	Dec-09		2007
POLD366	OUTDOOR LIGHTING 366	87,844.07	76,079.08	(11,764.99)	-15%	0.03%	87,844.07	76,079.08	(11,764.99)	Jan-07	Dec-09	Nov-05	Dec-09		2007
POLD416	OUTDOOR LIGHTING 416	127,577.76	80,174.56	(47,403.20)	-59%	0.04%	127,577.76	80,174.56	(47,403.20)	Jan-07	Dec-09	Mar-06	Dec-09		2007
POLD426	OUTDOOR LIGHTING 426	168,080.89	128,276.92	(39,803.97)	-31%	0.05%	168,080.89	128,276.92	(39,803.97)	Jan-07	Dec-09	Jan-05	Dec-09		2007
POLD766	OUTDOOR LIGHTING 766	113,591.08	58,466.14	(55,124.94)	-94%	0.03%	113,591.08	58,466.14	(55,124.94)	Jan-07	Dec-09	Jan-04	Dec-09		2007
RCST156	RELOCATIONS CUST REQUEST 156	68,946.30	11,208.36	(57,737.94)	-515%	0.02%	68,946.30	11,208.36	(57,737.94)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RCST216	RELOCATIONS CUST REQUEST 216	107,476.11	6,452.48	(101,023.63)	-1566%	0.03%	107,476.11	6,452.48	(101,023.63)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RCST236	RELOCATIONS CUST REQUEST 236	39,013.71	8,011.47	(31,002.24)	-387%	0.01%	39,013.71	8,011.47	(31,002.24)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RCST246	RELOCATIONS CUST REQUEST 246	11,316.14	6,570.72	(4,745.42)	-72%	0.00%	11,316.14	6,570.72	(4,745.42)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RCST256	RELOCATIONS CUST REQUEST 256	(5,296.80)	6,211.00	11,507.80	185%	0.00%	(5,296.80)	6,211.00	11,507.80	Jan-04	Dec-09	Jan-04	Dec-09		2007
RCST315	RELOCATIONS CUST REQUEST 315	23,708.54	33,291.79	9,583.25	29%	0.01%	23,708.54	33,291.79	9,583.25	Jan-04	Dec-09	Jan-04	Dec-09		2007
RCST366	RELOCATIONS CUST REQUEST 366	182,298.42	7,504.79	(174,793.63)	-2329%	0.05%	182,298.42	7,504.79	(174,793.63)	Jan-04	Dec-09	Jan-04	Dec-09		2007

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
RCST416	RELOCATIONS CUST REQUEST 416	81,712.40	5,499.37	(76,213.03)	-1386%	0.02%	81,712.40	5,499.37	(76,213.03)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RCST426	RELOCATIONS CUST REQUEST 426	64,372.52	6,503.28	(57,869.24)	-890%	0.02%	64,372.52	6,503.28	(57,869.24)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RCST766	RELOCATIONS CUST REQUEST 766	70,465.96	3,546.91	(66,919.05)	-1887%	0.02%	70,465.96	3,546.91	(66,919.05)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDD011019	Repair Defective Eqpt - 011019	70,271.32		(70,271.32)		0.02%	70,271.32	-	(70,271.32)	Jan-06	Dec-09	Feb-05	Dec-09		2007
RDD015990	Repair Defective Eqpt - 015990	68,555.04		(68,555.04)		0.02%	68,555.04	-	(68,555.04)			May-05	Dec-09		2007
RDDD156	DAMAGE DEFECTIVE DIST 156	2,355.31		(2,355.31)		0.00%	2,355.31	-	(2,355.31)			Jul-04	Sep-09		2007
RDDD156OH	Rep Def Equip-OH-Earlington	491,358.09	191,798.32	(299,559.77)	-156%	0.14%	491,358.09	191,798.32	(299,559.77)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDDD156UG	Rep Def Equip-UG-Earlington	23,432.68	5,141.36	(18,291.32)	-356%	0.01%	23,432.68	5,141.36	(18,291.32)	Jan-06	Dec-09	Feb-04	Dec-09		2007
RDDD216	DAMAGE DEFECTIVE DIST 216	19,251.72		(19,251.72)		0.01%	19,251.72	-	(19,251.72)	Jan-05	Dec-05	Jan-04	Dec-09		2007
RDDD216OH	Rep Def Equip-OH-Danville	140,462.58	75,526.44	(64,936.14)	-86%	0.04%	140,462.58	75,526.44	(64,936.14)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDDD216UG	Rep Def Equip-UG-Danville	13,362.84	18,413.76	5,050.92	27%	0.00%	13,362.84	18,413.76	5,050.92	Jan-06	Dec-09	Jan-04	Dec-09		2007
RDDD236	DAMAGE DEFECTIVE DIST 236	2,627.82		(2,627.82)		0.00%	2,627.82	-	(2,627.82)			Feb-04	Sep-09		2007
RDDD236OH	Rep Def Equip-OH-Richmond	186,143.60	67,577.85	(118,565.75)	-175%	0.05%	186,143.60	67,577.85	(118,565.75)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDDD236UG	Rep Def Equip-UG-Richmond	17,975.16	7,798.38	(10,176.78)	-130%	0.01%	17,975.16	7,798.38	(10,176.78)	Apr-04	Dec-09	Jan-04	Dec-09		2007
RDDD246OH	Rep Def Equip-OH-Etown	77,876.92	65,618.48	(12,258.44)	-19%	0.02%	77,876.92	65,618.48	(12,258.44)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDDD246UG	Rep Def Equip-UG-Etown	1,901.00	5,908.50	4,007.50	68%	0.00%	1,901.00	5,908.50	4,007.50	Jan-07	Dec-09	Apr-04	Dec-09		2007
RDDD256OH	Rep Def Equip-OH-Shelbyvl	196,359.43	88,859.61	(107,499.82)	-121%	0.06%	196,359.43	88,859.61	(107,499.82)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDDD256UG	Rep Def Equip-UG-Shelbyville	17,741.80	12,209.62	(5,532.18)	-45%	0.01%	17,741.80	12,209.62	(5,532.18)	Jan-04	Dec-09	Feb-04	Dec-09		2007
RDDD315	DAMAGE DEFECTIVE DIST 315	(2,872.45)		2,872.45		0.00%	(2,872.45)	-	2,872.45			Jan-04	Sep-09		2007
RDDD315OH	Rep Def Equip-OH-Lexington	531,587.17	209,979.44	(321,607.73)	-153%	0.16%	531,587.17	209,979.44	(321,607.73)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with repairing and replacing overhead defective equipment. Annual budgets are based on historical investment rates for repairing and replacing overhead defective equipment.	2007
RDDD315UG	Rep Def Equip-UG-Lexington	245,308.17	84,609.08	(160,699.09)	-190%	0.07%	245,308.17	84,609.08	(160,699.09)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDDD366	DAMAGE DEFECTIVE DIST 366	82.04		(82.04)		0.00%	82.04	-	(82.04)			Jul-05	Sep-09		2007
RDDD366OH	Rep Def Equip-OH-Maysville	44,447.39	108,825.96	64,378.57	59%	0.01%	44,447.39	108,825.96	64,378.57	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDDD366UG	Rep Def Equip-UG-Maysville	31,944.03	10,337.64	(21,606.39)	-209%	0.01%	31,944.03	10,337.64	(21,606.39)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDDD416	DAMAGE DEFECTIVE DIST 416	(0.00)		0.00		0.00%	(0.00)	-	0.00			Sep-05	Sep-09		2007
RDDD416OH	Rep Def Equip-OH-Pineville	36,055.12	75,350.58	39,295.46	52%	0.01%	36,055.12	75,350.58	39,295.46	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDDD416UG	Rep Def Equip-UG-Pineville		2,787.87	2,787.87	100%	0.00%	-	2,787.87	2,787.87	Jan-07	Nov-09	Jul-08	Jul-08		2007
RDDD426OH	Rep Def Equip-OH-London	82,569.54	61,950.80	(20,618.74)	-33%	0.02%	82,569.54	61,950.80	(20,618.74)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDDD426UG	Rep Def Equip-UG-London	6,142.39	6,645.83	503.44	8%	0.00%	6,142.39	6,645.83	503.44	Jan-07	Dec-09	Jan-04	Nov-09		2007
RDDD766OH	Rep Def Equip-OH-Norton	14,697.59	63,715.11	49,017.52	77%	0.00%	14,697.59	63,715.11	49,017.52	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDDD766UG	Rep Def Equip-UG-Norton	5,557.28	1,096.35	(4,460.93)	-407%	0.00%	5,557.28	1,096.35	(4,460.93)	Jan-05	Dec-09	Apr-04	Jan-09		2007
RDDPOI156	Points of Interest Earlington	14,263.54		(14,263.54)		0.00%	14,263.54	-	(14,263.54)	Jan-08	Dec-08	Sep-07	Dec-09		2007
RDDPOI216	Points of Interest Danville	17,790.78		(17,790.78)		0.01%	17,790.78	-	(17,790.78)	Jan-08	Dec-08	Mar-07	Dec-09		2007
RDDPOI236	Points of Interest Richmond	1,696.85		(1,696.85)		0.00%	1,696.85	-	(1,696.85)			Mar-07	Dec-09		2007
RDDPOI256	Points of Interest Shelby	507.45		(507.45)		0.00%	507.45	-	(507.45)	Jan-08	Dec-08	Apr-07	Dec-09		2007
RDDPOI315	Points of Interest Lexington	563.61		(563.61)		0.00%	563.61	-	(563.61)	Jan-08	Dec-08	Dec-07	Dec-09		2007
RDDPOI366	Points of Interest Maysville	751.80		(751.80)		0.00%	751.80	-	(751.80)	Jan-08	Dec-08	Nov-07	Dec-09		2007
RDDPOI426	Points of Interest London	1,234.44		(1,234.44)		0.00%	1,234.44	-	(1,234.44)	Jan-08	Dec-08	May-07	Nov-09		2007
RDPOLD156	REP/REPL DEF POL'S 156	67,197.00	62,979.62	(4,217.38)	-7%	0.02%	67,197.00	62,979.62	(4,217.38)	Jan-07	Dec-09	Jan-04	Dec-09		2007
RDPOLD216	REP/REPL DEF POL'S 216	41,021.02	17,596.18	(23,424.84)	-133%	0.01%	41,021.02	17,596.18	(23,424.84)	Jan-05	Dec-09	Jan-04	Dec-09		2007
RDPOLD236	REP/REP DEF POL'S	39,734.93	22,666.14	(17,068.79)	-75%	0.01%	39,734.93	22,666.14	(17,068.79)	Jan-07	Dec-09	Jan-04	Dec-09		2007
RDPOLD246	REP/REPL DEF POL'S	30,560.55	19,425.48	(11,135.07)	-57%	0.01%	30,560.55	19,425.48	(11,135.07)	Jan-07	Dec-09	Jan-04	Dec-09		2007
RDPOLD256	REP/REPL DEF POL'S 256	52,212.81	19,918.10	(32,294.71)	-162%	0.02%	52,212.81	19,918.10	(32,294.71)	Apr-05	Dec-09	Jan-04	Dec-09		2007
RDPOLD315	REP/REPL DEF POL'S 315	40,373.65	53,922.00	13,548.35	25%	0.01%	40,373.65	53,922.00	13,548.35	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDPOLD366	REP/REPL DEF POL'S 366	34,045.47	27,615.28	(6,430.19)	-23%	0.01%	34,045.47	27,615.28	(6,430.19)	Jan-07	Dec-09	May-04	Dec-09		2007
RDPOLD416	REP/REPL DEF POL'S 416	35,512.43	31,530.50	(3,981.93)	-13%	0.01%	35,512.43	31,530.50	(3,981.93)	Jan-07	Dec-09	Jan-04	Dec-09		2007
RDPOLD426	REP/REPL DEF POL'S 426	46,092.44	37,047.84	(9,044.60)	-24%	0.01%	46,092.44	37,047.84	(9,044.60)	Jan-07	Dec-09	Jan-04	Dec-09		2007
RDPOLD766	REP/REPL DEF POL'S 766	19,844.12	24,465.67	4,621.55	19%	0.01%	19,844.12	24,465.67	4,621.55	Jan-07	Dec-09	Apr-04	Dec-09		2007
RDPOLE156	Pole repair/replacement 156	322,354.61	134,845.33	(187,509.28)	-139%	0.09%	322,354.61	134,845.33	(187,509.28)	Jan-05	Dec-09	Jan-04	Dec-09		2007
RDPOLE216	Pole repair/replacement 216	82,430.99	92,785.23	10,354.24	11%	0.02%	82,430.99	92,785.23	10,354.24	Jan-06	Dec-09	Jan-04	Dec-09		2007
RDPOLE236	Pole repair/replacement 236	97,887.60	37,378.14	(60,509.46)	-162%	0.03%	97,887.60	37,378.14	(60,509.46)	Apr-04	Dec-09	Jan-04	Dec-09		2007
RDPOLE246	Pole repair/replacement 246	213,585.14	83,422.58	(130,162.56)	-156%	0.06%	213,585.14	83,422.58	(130,162.56)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDPOLE256	Pole repair/replacement 256	175,020.48	77,916.54	(97,103.94)	-125%	0.05%	175,020.48	77,916.54	(97,103.94)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDPOLE315	Pole repair/replacement 315	94,249.15	206,138.04	111,888.89	54%	0.03%	94,249.15	206,138.04	111,888.89	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDPOLE366	Pole repair/replacement 366	163,105.85	69,779.34	(93,326.51)	-134%	0.05%	163,105.85	69,779.34	(93,326.51)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDPOLE416	Pole repair/replacement 416	76,690.13	84,861.54	8,171.41	10%	0.02%	76,690.13	84,861.54	8,171.41	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDPOLE426	Repair defective poles 426	80,052.52	62,228.40	(17,824.12)	-29%	0.02%	80,052.52	62,228.40	(17,824.12)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDPOLE766	Pole repair/replacement 766	97,240.11	26,436.41	(70,803.70)	-268%	0.03%	97,240.11	26,436.41	(70,803.70)	Jan-06	Dec-09	Jan-04	Dec-09		2007
RDSTLT156	REP REPL DEF ST LIGHTS 156	154,235.90	52,697.46	(101,538.44)	-193%	0.05%	154,235.90	52,697.46	(101,538.44)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDSTLT216	REP REPL DEF ST LIGHTS 216	47,241.76	34,721.85	(12,519.91)	-36%	0.01%	47,241.76	34,721.85	(12,519.91)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDSTLT236	REP REPL DEF ST LIGHTS 236	68,869.75	43,749.47	(25,120.28)	-57%	0.02%	68,869.75	43,749.47	(25,120.28)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDSTLT246	REP REPL DEF ST LIGHTS 246	89,123.68	44,511.45	(44,612.23)	-100%	0.03%	89,123.68	44,511.45	(44,612.23)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDSTLT256	REP REPL DEF ST LIGHTS 256	39,436.10	27,517.16	(11,918.94)	-43%	0.01%	39,436.10	27,517.16	(11,918.94)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDSTLT315	REP REPL ST LIGHTS 315	151,954.73	197,487.44	45,532.71	23%	0.04%	151,954.73	197,487.44	45,532.71	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDSTLT366	REP REPL DEF ST LIGHTS 366	57,819.39	42,116.92	(15,702.47)	-37%	0.02%	57,819.39	42,116.92	(15,702.47)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDSTLT416	REP REPL DEF ST LIGHTS 416	4,800.36	25,497.66	20,697.30	81%	0.00%	4,800.36	25,497.66	20,697.30	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDSTLT426	REP REPL DEF ST LIGHTS 426	39,513.30	29,942.72	(9,570.58)	-32%	0.01%	39,513.30	29,942.72	(9,570.58)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RDSTLT766	REP REPL DEF ST LIGHTS 766	3,141.59	17,993.87	14,852.28	83%	0.00%	3,141.59	17,993.87	14,852.28	Jan-04	Dec-09	Jan-04	Dec-09		2007
RELD156	DIST RELIABILITY 156	146,965.59		(146,965.59)		0.04%	146,965.59	-	(146,965.59)			Jan-04	Dec-09		2007
RELD156OH	Cir Hard Reliab OH - 011560	64,761.62	64,598.09	(163.53)	0%	0.02%	64,761.62	64,598.09	(163.53)	Jan-04	Dec-09	Jan-04	Nov-09		2007
RELD216OH	Cir Hard Reliab OH - 012160	34,390.03	22,623.39	(11,766.64)	-52%	0.01%	34,390.03	22,623.39	(11,766.64)	Jan-06	Dec-09	Jan-04	Dec-09		2007
RELD216UG	Cir Hard Reliab UG - 012160	122.14		(122.14)		0.00%	122.14	-	(122.14)			Jun-04	Aug-09		2007

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RELD236	DIST RELIABILITY 236	165.91		(165.91)		0.00%	165.91	-	(165.91)			Feb-04	Sep-09		2007
RELD236OH	Cir Hard Reliab OH - 012360	12,936.76	24,054.14	11,117.38	46%	0.00%	12,936.76	24,054.14	11,117.38	Jan-04	Dec-09	Feb-04	Dec-09		2007
RELD246	DIST RELIABILITY 246	1,089.23		(1,089.23)		0.00%	1,089.23	-	(1,089.23)			Feb-04	Sep-09		2007
RELD246OH	Cir Hard Reliab OH - 012460	29,722.32	23,034.28	(6,688.04)	-29%	0.01%	29,722.32	23,034.28	(6,688.04)	Jan-04	Dec-09	Aug-04	Dec-09		2007
RELD256OH	Cir Hard Reliab OH - 012560	32,489.58	29,498.06	(2,991.52)	-10%	0.01%	32,489.58	29,498.06	(2,991.52)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RELD256UG	Cir Hard Reliab UG - 012560	1,805.14		(1,805.14)		0.00%	1,805.14	-	(1,805.14)			Sep-04	May-09		2007
RELD315	DIST RELIABILITY 315	6,983.68		(6,983.68)		0.00%	6,983.68	-	(6,983.68)			Feb-04	Sep-09		2007
RELD315OH	Cir Hard Reliab OH - 013150	182,763.99	89,448.58	(93,315.41)	-104%	0.05%	182,763.99	89,448.58	(93,315.41)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RELD315UG	Cir Hard Reliab UG - 013150	19,167.08		(19,167.08)		0.01%	19,167.08	-	(19,167.08)	Jan-04	Dec-04	Jan-04	Aug-08		2007
RELD366OH	Cir Hard Reliab OH - 013660	108,390.98	37,607.12	(70,783.86)	-188%	0.03%	108,390.98	37,607.12	(70,783.86)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RELD416OH	Cir Hard Reliab OH - 014160	64,418.52	26,362.24	(38,056.28)	-144%	0.02%	64,418.52	26,362.24	(38,056.28)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RELD426	DIST RELIABILITY 426	838.42		(838.42)		0.00%	838.42	-	(838.42)			Apr-04	Sep-09		2007
RELD426OH	Cir Hard Reliability OH	34,731.89	24,062.00	(10,669.89)	-44%	0.01%	34,731.89	24,062.00	(10,669.89)	Jan-04	Dec-09	Jan-04	Nov-09		2007
RELD766OH	Cir Hard Reliab OH - 017660	43,864.72	22,962.01	(20,902.71)	-91%	0.01%	43,864.72	22,962.01	(20,902.71)	Jan-04	Dec-09	Jan-04	Sep-09		2007
RNTPD156	REP THRD PARTY DAM 156	29,548.18	1,888.11	(27,660.07)	-1465%	0.01%	29,548.18	1,888.11	(27,660.07)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RNTPD166	REP THRD PARTY DAM 166	3,804.47		(3,804.47)		0.00%	3,804.47	-	(3,804.47)			Jun-07	Jun-07		2007
RNTPD216	REP THRD PARTY DAM 216	67,109.24	36.44	(67,072.80)	-184064%	0.02%	67,109.24	36.44	(67,072.80)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RNTPD236	REP THRD PRTY DAM 236	97,112.14	21,084.47	(76,027.67)	-361%	0.03%	97,112.14	21,084.47	(76,027.67)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RNTPD246	REP THRD PARTY DAM 246	24,899.80	641.02	(24,258.78)	-3784%	0.01%	24,899.80	641.02	(24,258.78)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RNTPD256	REP THRD PARTY DAM 256	47,853.75	13,906.87	(33,946.88)	-244%	0.01%	47,853.75	13,906.87	(33,946.88)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RNTPD315	REP THRD PARTY DAM 315	236,954.85	129,922.89	(107,031.96)	-82%	0.07%	236,954.85	129,922.89	(107,031.96)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RNTPD366	REP THRD PARTY DAM 366	56,161.37	1,446.92	(54,714.45)	-3781%	0.02%	56,161.37	1,446.92	(54,714.45)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RNTPD416	REP THRD PARTY DAM 416	5,563.27	2,881.44	(2,681.83)	-93%	0.00%	5,563.27	2,881.44	(2,681.83)	Jan-04	Dec-09	Jul-07	Dec-09		2007
RNTPD426	REP THRD PARTY DAM 426	20,572.87	2,861.50	(17,711.37)	-619%	0.01%	20,572.87	2,861.50	(17,711.37)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RNTPD766	REP THRD PARTY DAM 766	11,323.84	1,121.71	(10,202.13)	-910%	0.00%	11,323.84	1,121.71	(10,202.13)	Jan-05	Dec-09	Jan-04	Dec-09		2007
STLT156	STREET LIGHTING 156	56,444.16	226,520.74	170,076.58	75%	0.02%	56,444.16	226,520.74	170,076.58	Jan-04	Dec-09	Jan-04	Dec-09		2007
STLT216	STREET LIGHTING 216	289,622.39	188,611.58	(101,010.81)	-54%	0.08%	289,622.39	188,611.58	(101,010.81)	Jan-04	Dec-09	Jan-04	Dec-09		2007
STLT236	STREET LIGHTING 236	395,946.82	296,660.72	(99,286.10)	-33%	0.12%	395,946.82	296,660.72	(99,286.10)	Jan-04	Dec-09	Jan-04	Dec-09		2007
STLT246	STREET LIGHTING 246	147,674.91	226,616.77	78,941.86	35%	0.04%	147,674.91	226,616.77	78,941.86	Jan-04	Dec-09	Jan-04	Dec-09		2007
STLT256	STREET LIGHTING 256	84,716.36	211,751.44	127,035.08	60%	0.02%	84,716.36	211,751.44	127,035.08	Jan-04	Dec-09	Jan-04	Dec-09		2007
STLT315	STREET LIGHTING 315	1,047,287.91	1,082,998.92	35,711.01	3%	0.31%	1,047,287.91	1,082,998.92	35,711.01	Jan-04	Dec-09	Jan-04	Dec-09		2007
STLT336	STREET LIGHTING 336	(2,442.35)		2,442.35		0.00%	(2,442.35)	-	2,442.35			Jul-05	Aug-08		2007
STLT366	STREET LIGHTING 366	143,172.44	219,165.46	75,993.02	35%	0.04%	143,172.44	219,165.46	75,993.02	Jan-04	Dec-09	Jan-04	Dec-09		2007
STLT416	STREET LIGHTING 416	77,609.72	100,185.64	22,575.92	23%	0.02%	77,609.72	100,185.64	22,575.92	Jan-04	Dec-09	Jan-04	Dec-09		2007
STLT426	STREET LIGHTING 426	82,166.51	155,104.47	72,937.96	47%	0.02%	82,166.51	155,104.47	72,937.96	Jan-04	Dec-09	Jan-04	Dec-09		2007
STLT766	STREET LIGHTING 766	17,107.38	81,009.40	63,902.02	79%	0.01%	17,107.38	81,009.40	63,902.02	Jan-04	Dec-09	Jan-04	Dec-09		2007
STRM13085	STORM 013085		867,027.32	867,027.32	100%	0.00%	-	867,027.32	867,027.32	Jan-07	Dec-09			Budget is developed at a high level for weather events and reallocated to individual projects as major and minor weather events as they occur. In total, the full year variance on storms this year is $64K over budget.	2007
SWITC216	SWITCHES-012160	5,618.20		(5,618.20)		0.00%	5,618.20	-	(5,618.20)			Mar-04	Aug-09		2007
SWITC416	SWITCHES - 014160	3,000.98		(3,000.98)		0.00%	3,000.98	-	(3,000.98)			Jan-04	Dec-09		2007
SYSENH156	Sys Enhanc-Exist Cust-Earlngtn	153,404.57	82,642.80	(70,761.77)	-86%	0.04%	153,404.57	82,642.80	(70,761.77)	Jan-04	Dec-09	Jan-04	Dec-09		2007
SYSENH216	Sys Enhan-Exist Cust-Danville	123,213.76	36,190.93	(87,022.83)	-240%	0.04%	123,213.76	36,190.93	(87,022.83)	Jan-05	Dec-09	Jan-04	Dec-09		2007
SYSENH236	Sys Enh-New Cust-Richmond	23,637.94	29,601.57	5,963.63	20%	0.01%	23,637.94	29,601.57	5,963.63	Jan-04	Dec-09	Jan-04	Dec-09		2007
SYSENH246	Sys Enh-Exist Cust-Etown	116,819.81	29,187.29	(87,632.52)	-300%	0.03%	116,819.81	29,187.29	(87,632.52)	Jan-04	Dec-09	Jan-04	Dec-09		2007
SYSENH256	Sys Enhanc-Exist Cust-Shelbyvl	76,271.45	36,543.52	(39,727.93)	-109%	0.02%	76,271.45	36,543.52	(39,727.93)	Jan-04	Dec-09	Jan-04	Dec-09		2007
SYSENH315	Sys Enhan-Exist Cust-Lex	102,369.91	113,217.58	10,847.67	10%	0.03%	102,369.91	113,217.58	10,847.67	Jan-07	Dec-09	Jan-04	Dec-09		2007
SYSENH366	Sys Enhan-Exist Cust-Maysville	72,322.76	48,813.92	(23,508.84)	-48%	0.02%	72,322.76	48,813.92	(23,508.84)	Jan-05	Dec-09	Jan-04	Dec-09		2007
SYSENH416	Sys Enhan-Exist Cust-Pineville	33,333.05	33,700.80	367.75	1%	0.01%	33,333.05	33,700.80	367.75	Jan-04	Dec-09	Jan-04	Dec-09		2007
SYSENH426	Sys Enhan-Exist Cust-London	119,382.02	30,801.84	(88,580.18)	-288%	0.03%	119,382.02	30,801.84	(88,580.18)	Jan-05	Dec-09	Jan-04	Dec-09		2007
SYSENH766	Sys Enhan-Exist Cust-Norton	40,204.00	27,255.82	(12,948.18)	-48%	0.01%	40,204.00	27,255.82	(12,948.18)	Jan-04	Dec-09	Jan-04	Nov-09		2007
TBRD156OH	Trouble Orders OH - 011560	931.80		(931.80)		0.00%	931.80	-	(931.80)	Jan-08	Dec-08	Feb-04	Jul-09		2007
TBRD216OH	Trouble Orders OH - 012160	17,163.85	58,312.80	41,148.95	71%	0.01%	17,163.85	58,312.80	41,148.95	Jan-04	Dec-09	Mar-04	Dec-09		2007
TBRD216UG	Trouble Orders UG - 012160	711.94		(711.94)		0.00%	711.94	-	(711.94)	Jan-06	Dec-09	May-07	Sep-07		2007
TBRD236OH	Trouble Orders OH - 012360	745.43		(745.43)		0.00%	745.43	-	(745.43)	Jan-09	Dec-09	Jun-04	Nov-09		2007
TBRD246OH	Trouble Orders OH - 012460	116,117.19	33,559.82	(82,557.37)	-246%	0.03%	116,117.19	33,559.82	(82,557.37)	Jan-04	Dec-09	Jan-04	Dec-09		2007
TBRD256OH	Trouble Orders OH - 012560	73,012.39	42,909.96	(30,102.43)	-70%	0.02%	73,012.39	42,909.96	(30,102.43)	Jan-04	Dec-08	Jan-04	Dec-09		2007
TBRD256UG	Trouble Orders UG - 012560	8,645.90		(8,645.90)		0.00%	8,645.90	-	(8,645.90)	Jan-04	Dec-05	Jan-04	Oct-09		2007
TBRD315OH	Trouble Orders OH - 013150	4,777.75		(4,777.75)		0.00%	4,777.75	-	(4,777.75)	Jan-04	Dec-09	Mar-06	Aug-09		2007
TBRD416OH	Trouble Orders OH - 014160	16,766.65	38,362.45	21,595.80	56%	0.00%	16,766.65	38,362.45	21,595.80	Jan-04	Dec-09	Feb-04	Dec-09		2007
TBRD416UG	Trouble Orders UG - 014160	3,772.02		(3,772.02)		0.00%	3,772.02	-	(3,772.02)	Jan-06	Dec-06	Jan-05	Jun-09		2007
TBRD426OH	Trouble Orders Overhead	138,564.07	34,998.69	(103,565.38)	-296%	0.04%	138,564.07	34,998.69	(103,565.38)	Jan-04	Dec-09	Mar-04	Dec-09		2007
TBRD426UG	Trouble Orders Underground	3,480.35		(3,480.35)		0.00%	3,480.35	-	(3,480.35)			May-05	Dec-09		2007
TBRD766OH	Trouble Orders OH - 017660	17,362.57	37,237.04	19,874.47	53%	0.01%	17,362.57	37,237.04	19,874.47	Jan-05	Dec-09	Jan-04	Dec-09		2007
TBRD766UG	Trouble Orders UG - 017660	1,062.99		(1,062.99)		0.00%	1,062.99	-	(1,062.99)			Jan-04	Mar-09		2007
TLEQ156	TOOLS AND EQ 156	27,764.58	35,495.00	7,730.42	22%	0.01%	27,764.58	35,495.00	7,730.42	May-04	Dec-09	Jan-04	Dec-09		2007
TLEQ216	TOOLS AND EQ 216	14,119.29	14,885.00	765.71	5%	0.00%	14,119.29	14,885.00	765.71	Jan-04	Feb-09	Aug-04	Oct-09		2007
TLEQ236	TOOLS AND EQ 236	830.28	16,030.00	15,199.72	95%	0.00%	830.28	16,030.00	15,199.72	Apr-04	May-09	May-04	Dec-09		2007
TLEQ246	TOOLS AND EQ 246	19,954.71	16,373.50	(3,581.21)	-22%	0.01%	19,954.71	16,373.50	(3,581.21)	Jan-04	Oct-09	Jan-04	Dec-09		2007
TLEQ256	TOOLS AND EQ 256	8,326.53	16,030.00	7,703.47	48%	0.00%	8,326.53	16,030.00	7,703.47	Jan-04	Dec-09	Jan-04	Aug-09		2007
TLEQ315	TOOLS AND EQ 315	54,348.02	52,982.59	(1,365.43)	-3%	0.02%	54,348.02	52,982.59	(1,365.43)	Jan-04	Dec-09	Apr-04	Dec-09		2007
TLEQ416	TOOLS AND EQ 416	14,726.00	12,457.60	(2,268.40)	-18%	0.00%	14,726.00	12,457.60	(2,268.40)	Feb-04	Oct-09	Feb-04	Dec-09		2007
TLEQ426	TOOLS AND EQ 426	10,542.61	15,572.00	5,029.39	32%	0.00%	10,542.61	15,572.00	5,029.39	Jan-04	Jan-09	Jan-04	Oct-09		2007
TLEQ766	TOOLS AND EQ 766	6,362.31	16,350.60	9,988.29	61%	0.00%	6,362.31	16,350.60	9,988.29	Jan-04	Nov-09	Sep-04	Dec-09		2007
TRBORD156	TROUBLE ORDERS 156	148,513.89	94,548.41	(53,965.48)	-57%	0.04%	148,513.89	94,548.41	(53,965.48)	Jan-04	Dec-09	Jan-04	Dec-09		2007

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
TRBORD216	TROUBLE ORDERS 216	69,280.43		(69,280.43)		0.02%	69,280.43	-	(69,280.43)			Jan-04	Dec-09		2007
TRBORD236	TROUBLE ORDERS 236	27,631.05	35,325.12	7,694.07	22%	0.01%	27,631.05	35,325.12	7,694.07	Jan-04	Dec-08	Jan-04	Dec-09		2007
TRBORD315	TROUBLE ORDERS 315	69,183.07		(69,183.07)		0.02%	69,183.07	-	(69,183.07)			Mar-04	Dec-09		2007
TRBORD366	TROUBLE ORDERS 366	49,336.12	54,818.30	5,482.18	10%	0.01%	49,336.12	54,818.30	5,482.18	Jan-04	Dec-08	Feb-04	Dec-09		2007
V0000	CIS INTERFACE	(1,130.32)		1,130.32		0.00%	(1,130.32)	-	1,130.32			Feb-07	Apr-09		2007
XFRM156	Transformer labor 156	18,886.19	16,066.55	(2,819.64)	-18%	0.01%	18,886.19	16,066.55	(2,819.64)	Jan-06	Dec-09	Jan-04	Dec-09		2007
XFRM216	Transformer labor 216	8,193.95	21,952.56	13,758.61	63%	0.00%	8,193.95	21,952.56	13,758.61	Jan-04	Dec-09	Jan-04	Dec-09		2007
XFRM236	Transformer labor 236	92,444.82	98,305.70	5,860.88	6%	0.03%	92,444.82	98,305.70	5,860.88	Jan-04	Dec-09	Jan-04	Dec-09		2007
XFRM246	Transformer labor 246	50,446.53	46,419.03	(4,027.50)	-9%	0.01%	50,446.53	46,419.03	(4,027.50)	Jan-04	Dec-09	Jan-04	Dec-09		2007
XFRM256	Transformer labor 256	57,426.00	75,242.38	17,816.38	24%	0.02%	57,426.00	75,242.38	17,816.38	Jan-04	Dec-09	Jan-04	Dec-09		2007
XFRM315	Transformer labor 315	207,940.52	213,429.88	5,489.36	3%	0.06%	207,940.52	213,429.88	5,489.36	Jan-04	Dec-09	Jan-04	Dec-09		2007
XFRM366	Transformer labor 366	50,809.48	90,454.69	39,645.21	44%	0.01%	50,809.48	90,454.69	39,645.21	Jan-04	Dec-09	Jan-04	Dec-09		2007
XFRM416	Transformer labor 416	4,274.77	16,873.91	12,599.14	75%	0.00%	4,274.77	16,873.91	12,599.14	Jan-04	Dec-09	Jan-04	Dec-09		2007
XFRM426	Transformer labor 426	20,259.24	34,857.48	14,598.24	42%	0.01%	20,259.24	34,857.48	14,598.24	Jan-04	Dec-09	Jan-04	Dec-09		2007
XFRM766	Transformer labor 766	8,665.26	30,964.68	22,299.42	72%	0.00%	8,665.26	30,964.68	22,299.42	Jan-04	Dec-09	Jan-04	Nov-09		2007
		365,638,568.84	**341,423,720.89**	**(24,214,847.95)**											**2007 Tota**
111424	Norton-Storm Restoration	9,365.10		(9,365.10)		0.00%	9,365.10	-	(9,365.10)			Nov-06	Oct-08		2008
111425	Pineville-Storm Restoration	5,124.99		(5,124.99)		0.00%	5,124.99	-	(5,124.99)			Jul-04	Aug-08		2008
111426	London-Storm Restoration	75,072.27		(75,072.27)		0.02%	75,072.27	-	(75,072.27)			Apr-04	Dec-08		2008
111427	Earlington-Storm Restoration	46,055.78		(46,055.78)		0.01%	46,055.78	-	(46,055.78)			Feb-04	Nov-08		2008
111429	Danville-Storm Restoration	8,241.36		(8,241.36)		0.00%	8,241.36	-	(8,241.36)			Jul-04	Oct-08		2008
111430	Etown-Storm Restoration	42,633.13		(42,633.13)		0.01%	42,633.13	-	(42,633.13)			Jun-04	Jan-09		2008
111431	Shelbyville-Storm Restoration	40,250.87		(40,250.87)		0.01%	40,250.87	-	(40,250.87)			Mar-04	Dec-08		2008
111432	Maysville-Storm Restoration	15,238.55		(15,238.55)		0.00%	15,238.55	-	(15,238.55)			Mar-04	Jan-09		2008
111433	Lexington-Storm Restoration	25,257.14		(25,257.14)		0.01%	25,257.14	-	(25,257.14)			May-04	Dec-08		2008
111434	Richmond-Storm Restoration	4,033.77		(4,033.77)		0.00%	4,033.77	-	(4,033.77)			Apr-04	Jan-09		2008
111446	KT Misc Capital Expenditures	1,152,940.79	764,039.98	(388,900.81)	-51%	0.32%	1,152,940.79	764,039.98	(388,900.81)	Jan-04	Dec-08	Feb-04	Nov-09	Budget is developed at a higher level to encompass multiple projects. More replacements were needed on this project than assumed in the budget.	2008
112363	RICHMOND RD HIGHWAY RELOCATION	-		-		0.00%	-	-	-			Mar-04	Oct-09		2008
112555	WIN: WINCHESTER BYPASS	-		-		0.00%	-	-	-			Jan-04	Aug-08		2008
112789	HWY 52 RELOCATION RICHMOND	-		-		0.00%	-	-	-			Jan-04	Oct-09		2008
112950	Sanders Three phase	-		-		0.00%	-	-	-			Jan-04	Sep-09		2008
113099	KY HWY 19 RELOCATION	-		-		0.00%	-	-	-			Mar-04	Aug-08		2008
113305	KU DIST LINE TRANSFORMERS	8,093,722.13	9,312,367.98	1,218,645.85	13%	2.22%	8,093,722.13	9,312,367.98	1,218,645.85	Jan-04	Dec-09	Jan-04	Dec-09	Project variance due to lower New Business usage in the KU area than estimated in original budget.	2008
113815	PARIS PIKE PHASE 4	-		-		0.00%	-	-	-			Feb-04	Aug-08		2008
113844	E32 HWY PROJECT	(18,948.56)		18,948.56		-0.01%	(18,948.56)	-	18,948.56	Jan-05	Dec-05	Jan-04	Jan-08		2008
115049	Bldg. -Capital	20,535.72	6,902.88	(13,632.84)	-197%	0.01%	20,535.72	6,902.88	(13,632.84)	Apr-06	Apr-08	Jan-08	May-08		2008
115699	Andover-Dorch 34.5 kv Hwy Relo	-		-		0.00%	-	-	-			Aug-07	Aug-08		2008
115737	ghent-kenton138kv hwy relc	-		-		0.00%	-	-	-			Jun-04	Mar-09		2008
115769	Carrollton-Warsaw 69kv	-		-		0.00%	-	-	-			Jan-04	Mar-09		2008
116389	Science Hill Highway Proj 2004	(39,546.18)		39,546.18		-0.01%	(39,546.18)	-	39,546.18	Jan-04	Dec-04	May-04	Aug-08		2008
116460	TATES CREEK RD HWY PROJ RIC	-		-		0.00%	-	-	-	Jan-04	Dec-04	Mar-04	Aug-08		2008
116471	KY 519 HIGHWAY RELOCATION	7,037.63		(7,037.63)		0.00%	7,037.63	-	(7,037.63)	Jun-04	Dec-05	Mar-05	Oct-08		2008
116833	PIN KY DATA LINK MK RDY	28,500.00		(28,500.00)		0.01%	28,500.00	-	(28,500.00)			Jan-04	Aug-08		2008
116862	SMT KY1577 MONTICELLO ST	-		-		0.00%	-	-	-			May-04	Mar-09		2008
116958	Tyrone - West Frankfort 138kv	(1,123.50)		1,123.50		0.00%	(1,123.50)	-	1,123.50			Apr-04	Apr-08		2008
117017	HLN US421 BARN BR - VA LINE	(45,695.30)		45,695.30		-0.01%	(45,695.30)	-	45,695.30			Dec-04	Dec-09		2008
117150	Trimble County 2 KU	123,582,796.84	145,624,360.49	22,041,563.65	15%	33.86%	123,582,796.84	145,624,360.49	22,041,563.65	Jan-04	Dec-10	Mar-04	Dec-09	EPC milestones missed, were caught up in 2009.	2008
117243	RELOC GRP-EARN 161 (HWY 431)	-		-		0.00%	-	-	-			Mar-05	Mar-09		2008
117244	RELOC GRP-HILLSIDE 69(HWY 431)	-		-		0.00%	-	-	-			Mar-05	Mar-09		2008
117299	WINCHESTER WATER WORKS	21,085.67		(21,085.67)		0.01%	21,085.67	-	(21,085.67)			Oct-04	Aug-08		2008
117319	SPCC Mods - KU Transmission	1,010,699.48	631,000.00	(379,699.48)	-60%	0.28%	1,010,699.48	631,000.00	(379,699.48)	Jan-06	Dec-09	Mar-04	Dec-09	Spill containment work was originally approved in 2005 to be completed at 100 substations over 6 years. The bulk of the work occurred during 2007, 2008 and 2009 and the budget changed each year.	2008
117362	Accrued Labor - KU	12,371.20		(12,371.20)		0.00%	12,371.20	-	(12,371.20)			Sep-04	Jan-09		2008
117669	RELOC U.S. HWY 60 PROJ	-		-		0.00%	-	-	-			Apr-05	Aug-08		2008
117693	Toms Creek 69 KV Relo	(7,493.69)		7,493.69		0.00%	(7,493.69)	-	7,493.69			Jun-04	Jan-08		2008
117774	BR3 TURBINE CNTL UPGR 05-06	22,939.15		(22,939.15)		0.01%	22,939.15	-	(22,939.15)	Mar-05	Dec-07	Aug-06	Jul-09		2008
117898	Rp Taylorsville Sub	6,191.62		(6,191.62)		0.00%	6,191.62	-	(6,191.62)	Jan-05	Dec-07	Sep-06	Feb-08		2008
117979	SCM Earl NESC Viola 2005	(133.62)		133.62		0.00%	(133.62)	-	133.62	Jan-05	Dec-05	Nov-05	Dec-09		2008
117988	Science Hill Hwy 27 Relo	2.50		(2.50)		0.00%	2.50	-	(2.50)			Oct-04	Jun-09		2008
118074	PIN/LON Bldg and Gnd Blanket		5,317.73	5,317.73	100%	0.00%	-	5,317.73	5,317.73	Jan-05	Sep-08	Dec-07	Dec-07		2008
118165	SMT US27 SECTION 1	-		-		0.00%	-	-	-	Jan-05	Jan-05	Nov-04	Aug-08		2008
118204	London Captal Buildings	382.01	8,467.20	8,085.19	95%	0.00%	382.01	8,467.20	8,085.19	May-05	Jan-08	Dec-06	Aug-08		2008
118213	Va City-AEP Clinch River	1,627,446.83	984,999.98	(642,446.85)	-65%	0.45%	1,627,446.83	984,999.98	(642,446.85)	Nov-05	Aug-08	Jun-05	Dec-09	A large portion of the construction continued into 2008 after having been delayed originally due to right-of-way issues and scope changes.	2008
118214	Va City 138/69 120 MVA Xfrmr	652,810.20	599,999.92	(52,810.28)	-9%	0.18%	652,810.20	599,999.92	(52,810.28)	Dec-05	Aug-08	Jul-05	Aug-09		2008
118216	Trimble 2 Trans. Projects - KU	18,505,709.50	24,038,039.88	5,532,330.38	23%	5.07%	18,505,709.50	24,038,039.88	5,532,330.38	Jan-05	Dec-11	Jan-05	Dec-09	Right-of-way acquisition disputes and legal proceedings over the route delayed the start of construction. Legal, right-of-way acquisition, engineering, survey and material purchases continued.	2008
118240	KU SUB SPILL PREVENTION	1,282,513.11	1,514,000.00	231,486.89	15%	0.35%	1,282,513.11	1,514,000.00	231,486.89	Apr-05	Dec-09	Feb-05	Dec-09		2008
118370	Hardin Co 345kV recv repl	(191.75)		191.75		0.00%	(191.75)	-	191.75			Oct-04	Jan-08		2008
118403	Brown - Tyrone 138kv Line	(55,231.12)		55,231.12		-0.02%	(55,231.12)	-	55,231.12			Nov-04	Feb-08		2008
118404	Tyrone - Frankfort 69kv Line	(31,489.77)		31,489.77		-0.01%	(31,489.77)	-	31,489.77			Nov-04	Feb-08		2008

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
119549	Fuels Supply Mgmt KU	101,743.58		(101,743.58)		0.03%	101,743.58	-	(101,743.58)	Jan-05	Dec-09	Feb-06	Apr-09		2008
119784	Greensburg Bypass	(12,750.61)		12,750.61		0.00%	(12,750.61)	-	12,750.61			Aug-05	Nov-08		2008
119844	GH1 CONTROLS MODERNIZATION	581,272.65	447,999.70	(133,272.95)	-30%	0.16%	581,272.65	447,999.70	(133,272.95)	Jan-06	Dec-08	Jan-05	Jun-08		2008
119846	GH2 CONTROLS MODERNIZATION	1,685,760.54	1,058,999.18	(626,761.36)	-59%	0.46%	1,685,760.54	1,058,999.18	(626,761.36)	May-06	Dec-09	Jan-05	Nov-09	The controls projects were lumped together from an overall financial standpoint (Ghent units 1 and 2). See offset on project 119848	2008
119847	GH3 CONTROLS MODERNIZATION	(3.68)		3.68		0.00%	(3.68)	-	3.68	Jan-06	Dec-07	Jan-05	Feb-08		2008
119848	GH4 CONTROLS MODERNIZATION	2,436,796.91	2,882,001.84	445,204.93	15%	0.67%	2,436,796.91	2,882,001.84	445,204.93	Feb-06	Dec-08	Feb-05	Dec-08	The controls projects were lumped together from an overall financial standpoint (Ghent units 1 and 2). See offset on project 119846	2008
119885	Loudon Ave road project.	-		-		0.00%	-	-	-			Jan-06	Aug-08		2008
119903	Clear A&G 12/04	971,428.35		(971,428.35)		0.27%	971,428.35	-	(971,428.35)			Dec-04	Dec-09	This project is used for the annual true-up activity and does not have a cooresponding budget amount.	2008
119926	KU Dist. 34.5KV Storm	7,970.74		(7,970.74)		0.00%	7,970.74	-	(7,970.74)			Feb-05	Jul-08		2008
119927	KU Trans. 34.5KV Storms	4,713.15		(4,713.15)		0.00%	4,713.15	-	(4,713.15)			Feb-05	Jul-08		2008
119963	Danville Emergency	-		-		0.00%	-	-	-			Jan-05	Jul-09		2008
120009	Bedford Tap 69kv	430.31		(430.31)		0.00%	430.31	-	(430.31)			Feb-05	Mar-08		2008
120171	Purchase PMI Power Meters	8,828.85		(8,828.85)		0.00%	8,828.85	-	(8,828.85)			Jun-05	Dec-09		2008
120398	BR1 CONTROLS UPGR 06-07	31,313.51		(31,313.51)		0.01%	31,313.51	-	(31,313.51)	Jul-06	Dec-07	Dec-06	Feb-08		2008
120402	BR 1-2 TURB VIB MON UPGR 06	(12.40)		12.40		0.00%	(12.40)	-	12.40	Aug-06	Oct-06	Sep-06	Jan-08		2008
120603	GH1 RH OUTLET HEADER REPL 06	(175.34)		175.34		0.00%	(175.34)	-	175.34	Jun-06	Dec-07	Oct-06	Apr-08		2008
120621	GH4 UNDER TURBINE FIRE PROT 06	10,325.20		(10,325.20)		0.00%	10,325.20	-	(10,325.20)	Jun-06	Dec-06	Dec-06	Jul-08		2008
120632	GH1 GENERATOR REFURB 06	(9,653.95)	1,158,999.84	1,168,653.79	101%	0.00%	(9,653.95)	1,158,999.84	1,168,653.79	Jun-06	Dec-08	Oct-06	Feb-08	Accrued final payment in 2007 since work was completed ahead of schedule	2008
120649	GH SO3 ENGINEERING STUDY 06	(108,582.50)		108,582.50		-0.03%	(108,582.50)	-	108,582.50	Jun-06	Dec-07	Apr-06	May-08		2008
120664	Inst Lebanon Junction Sub 2006	20,470.75		(20,470.75)		0.01%	20,470.75	-	(20,470.75)	Jan-06	Dec-06	Jan-06	Apr-08		2008
120665	Upgrade Shun Pike Sub 2006	(28.74)		28.74		0.00%	(28.74)	-	28.74	Jan-06	Dec-06	Jan-06	Jul-08		2008
120677	SCM Rewind/Rpl Transf 2006	620.24		(620.24)		0.00%	620.24	-	(620.24)	Jan-06	Dec-06	Jan-06	Dec-08		2008
120745	Building Miscellaneous capital		6,362.51	6,362.51	100%	0.00%	-	6,362.51	6,362.51	Jan-06	Dec-08				2008
120756	Misc. A/R Uncollect - KU Cap	(14,045.00)		14,045.00		0.00%	(14,045.00)	-	14,045.00			Sep-05	Dec-09		2008
120757	Richmond Buildings Misc		8,575.00	8,575.00	100%	0.00%	-	8,575.00	8,575.00	Apr-06	Nov-08	Jun-07	Jun-07		2008
120758	Buildings Misc Lexington	0.02	6,492.50	6,492.48	100%	0.00%	0.02	6,492.50	6,492.48	Jan-06	Nov-08	Dec-05	Aug-08		2008
120767	RELIABILITY GENERAL	(10,918.15)	299,711.48	310,629.63	104%	0.00%	(10,918.15)	299,711.48	310,629.63	Jan-06	Dec-08	Jul-06	Dec-08	Budget was developed at a higher level to encompass multiple projects and reallocated to individual reliability projects in Earlington and Lexington.	2008
120817	KU IVR REPLACEMENT	76.14		(76.14)		0.00%	76.14	-	(76.14)	Apr-06	Mar-07	Oct-07	Jan-08		2008
121012	HW/SW Dev Tools 026560 KU	(30.33)		30.33		0.00%	(30.33)	-	30.33	Jan-06	Dec-06	Feb-06	Nov-08		2008
121023	East KY Sonet Fiber Bbone KU	-		-		0.00%	-	-	-	Jan-06	Dec-07	Jun-06	Oct-07		2008
121024	Extend Fiber to GR Plant KU	228,835.60		(228,835.60)		0.06%	228,835.60	-	(228,835.60)	Jan-06	Dec-07	Apr-07	Aug-09		2008
121036	Upgr Lex MAN to OC-48 KU	-		-		0.00%	-	-	-	Jan-06	Dec-06	Jun-06	Jun-07		2008
121067	West KY MW A/D Conv Rec P2 KU	-		-		0.00%	-	-	-	Jan-06	Dec-06	Oct-06	Dec-07		2008
121076	Loudon Ave.-Lansdowne DC 69 kV	983,673.85	1,900,000.00	916,326.15	48%	0.27%	983,673.85	1,900,000.00	916,326.15	Jan-06	Dec-09	Dec-05	Oct-09	Delayed originally, construction was then interrupted as system needs did not allow for this line to be out of service for construction.	2008
121115	Energy Srvs for Blackwell Sub	8,083.87		(8,083.87)		0.00%	8,083.87	-	(8,083.87)			Oct-05	Oct-09		2008
121172	Fawkes 138-69kV, 150 MVA	40,501.20		(40,501.20)		0.01%	40,501.20	-	(40,501.20)	Jan-06	Sep-06	Jan-06	Oct-08		2008
121202	Paris - Lexington Plant 69kv	362.23		(362.23)		0.00%	362.23	-	(362.23)			Feb-06	May-08		2008
121258	SOMERSET SW BYPASS	(22,947.65)		22,947.65		-0.01%	(22,947.65)	-	22,947.65			Nov-06	Dec-08		2008
121297	Cntrol Ctr Construction - KU	6,148,804.09	5,387,799.92	(761,004.17)	-14%	1.68%	6,148,804.09	5,387,799.92	(761,004.17)	Jan-08	Dec-08	Apr-06	Dec-08	Construction continued from 2007 and completed later than anticipated.	2008
121334	Brown-Fawkes 138kv	(18,703.56)		18,703.56		-0.01%	(18,703.56)	-	18,703.56			May-06	Mar-08		2008
121379	SOMERSET COLLEGE STREET	50,184.23		(50,184.23)		0.01%	50,184.23	-	(50,184.23)			Dec-05	Sep-09		2008
121391	Etown-634 Bkr Relpace	15.67		(15.67)		0.00%	15.67	-	(15.67)			Jan-06	Aug-08		2008
121411	Ohio Co. Battery Replacement	307.40		(307.40)		0.00%	307.40	-	(307.40)			Jul-06	May-08		2008
121412	Wheatcroft Battery Replacement	307.40		(307.40)		0.00%	307.40	-	(307.40)			Jul-06	May-08		2008
121413	Hardin Co. Battery Replacement	307.40		(307.40)		0.00%	307.40	-	(307.40)			Jul-06	May-08		2008
121414	Carrollton Battery Replacement	307.41		(307.41)		0.00%	307.41	-	(307.41)			Jul-06	May-08		2008
121443	PAYNES DEPOT RD HWY PROJECT	187.86		(187.86)		0.00%	187.86	-	(187.86)			Apr-06	Dec-09		2008
121464	KU SUBS RTU INSTALLS	1,263.08		(1,263.08)		0.00%	1,263.08	-	(1,263.08)			Jul-06	Dec-08		2008
121508	Richmond, 604 terminal limits	0.14		(0.14)		0.00%	0.14	-	(0.14)			May-06	Dec-08		2008
121525	GH Gypsum Dewatering		14,000,000.00	14,000,000.00	100%	0.00%	-	14,000,000.00	14,000,000.00	Jan-07	Dec-08			Change in Scope project delayed.	2008
121553	Shelbyville Bypass	-		-		0.00%	-	-	-			Oct-06	Aug-08		2008
121558	Waitsboro Tap 69kV Relo	(3,345.01)		3,345.01		0.00%	(3,345.01)	-	3,345.01			Jan-07	Oct-09		2008
121593	GH3 SCR CATALYST ADDITION	1,142,172.16	2,360,000.75	1,217,828.59	52%	0.31%	1,142,172.16	2,360,000.75	1,217,828.59	Jan-08	Dec-11	May-08	Oct-08	Project was delayed due to annual catalyst testing results predicting a longer catalyst life.	2008
121682	TC Ash/Gypsum Ponds - KU	480,454.76	1,840,000.00	1,359,545.24	74%	0.13%	480,454.76	1,840,000.00	1,359,545.24	Jan-07	Dec-11	Aug-06	Dec-09	Re-engineering caused EPC contract award delays.	2008
121689	Unit 4 Precip Controls Upgrade	627.37		(627.37)		0.00%	627.37	-	(627.37)	Jan-07	Dec-07	Mar-07	Jan-08		2008
121695	Inst switch @ Buena Vista Sub	41,987.48		(41,987.48)		0.01%	41,987.48	-	(41,987.48)			Aug-08	Aug-09		2008
121736	Union Underwear Transformer	13,775.62		(13,775.62)		0.00%	13,775.62	-	(13,775.62)			Sep-07	May-08		2008
121760	SCM Earl 2007 Substation Rep	19,998.17		(19,998.17)		0.01%	19,998.17	-	(19,998.17)	Jan-07	Dec-07	Feb-07	May-08		2008
121764	SCM Pine Rp Fences	13.76		(13.76)		0.00%	13.76	-	(13.76)	Jan-07	Dec-07	Nov-07	Jan-08		2008
121765	SCM Pine 2007 NESC Violations	135.78		(135.78)		0.00%	135.78	-	(135.78)	Jan-07	Dec-07	Jun-07	Apr-08		2008
121766	SCM Pine Failed Breakers	6,511.17		(6,511.17)		0.00%	6,511.17	-	(6,511.17)	Jan-07	Dec-07	Oct-07	Jan-09		2008
121767	SCM Pine Misc Subs Repair	0.30		(0.30)		0.00%	0.30	-	(0.30)	Jan-07	Dec-07	Mar-07	Apr-08		2008
121801	2007 KU DOIT GIS REDLINING	(25.08)		25.08		0.00%	(25.08)	-	25.08	Oct-07	Nov-07	Aug-07	Jan-08		2008
121804	2007 KU DOIT MOB COMP FOR GIS	85.96		(85.96)		0.00%	85.96	-	(85.96)	Apr-07	Sep-07	Aug-07	Jan-08		2008
121805	2007 KU DOIT EXPAND MOB COMP	11,676.71		(11,676.71)		0.00%	11,676.71	-	(11,676.71)	Mar-07	Mar-07	Aug-07	Aug-08		2008
121807	2007 KU DOIT PC AND PRINT BUD	6,685.11		(6,685.11)		0.00%	6,685.11	-	(6,685.11)	Jan-07	Dec-07	Jan-07	Sep-09		2008
121808	2007 KU DOIT CES UPGRADE	173,350.85	75,000.02	(98,350.83)	-131%	0.05%	173,350.85	75,000.02	(98,350.83)	Jul-07	Feb-08	Nov-07	Nov-09		2008
121831	E'TOWN CARD READER	(3,553.52)		3,553.52		0.00%	(3,553.52)	-	3,553.52	Mar-07	Mar-07	Apr-07	Jan-08		2008
121835	RICHMOND CARD READERS	139.31		(139.31)		0.00%	139.31	-	(139.31)	Oct-07	Oct-07	Dec-07	Apr-08		2008

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121843	BARLOW CARD READER	28.39		(28.39)		0.00%	28.39	-	(28.39)	May-07	May-07	Dec-07	Apr-08		2008
121857	LONDON CARD READER	28.87		(28.87)		0.00%	28.87	-	(28.87)	Jul-07	Jul-07	Dec-07	Apr-08		2008
121860	KU EWORKFORCE MODULE	13,524.42		(13,524.42)		0.00%	13,524.42	-	(13,524.42)	Mar-07	Mar-07	Feb-08	Jun-08		2008
121866	KU PC PURCHASE	1,348.88		(1,348.88)		0.00%	1,348.88	-	(1,348.88)	Jan-07	Dec-07	Mar-07	Mar-08		2008
121877	DSP LEX NW SUB-INNOVATION	2,241,151.66	2,042,000.00	(199,151.66)	-10%	0.61%	2,241,151.66	2,042,000.00	(199,151.66)	Jul-07	Dec-08	Jun-07	Sep-09		2008
121880	SCM 07 REPLACE BATTERIES	32,184.31		(32,184.31)		0.01%	32,184.31	-	(32,184.31)	Jan-07	Dec-07	Dec-07	Aug-08		2008
121882	SCM 07 7.5MVA PORT XFRM	785.66		(785.66)		0.00%	785.66	-	(785.66)	Jan-07	Dec-07	Aug-07	Apr-08		2008
121883	SCM 07 REPLACE BREAKERS	19,360.33		(19,360.33)		0.01%	19,360.33	-	(19,360.33)	Jan-07	Dec-07	Feb-07	Sep-09		2008
121884	SCM 07 SUBSTATION MISC	45,872.70		(45,872.70)		0.01%	45,872.70	-	(45,872.70)	Jan-07	Dec-07	Mar-07	Jun-08		2008
121885	SCM 07 TOOLS AND EQUIP	1,642.23		(1,642.23)		0.00%	1,642.23	-	(1,642.23)	Apr-07	Sep-07	Dec-07	Dec-08		2008
121886	SCM 07 DAN AUTO GATE SYSTEM	24,691.31		(24,691.31)		0.01%	24,691.31	-	(24,691.31)	Apr-07	Apr-07	Dec-07	Mar-08		2008
121887	SCM 07 LEX AUTO GATE SYSTEM	41,320.67		(41,320.67)		0.01%	41,320.67	-	(41,320.67)	Jun-07	Jun-07	Dec-07	Jan-09		2008
121888	SCM 07 TRANSFORMER REW	0.42		(0.42)		0.00%	0.42	-	(0.42)	Jan-07	Dec-07	May-07	Dec-08		2008
121893	MAYOC BLDG366		11,025.00	11,025.00	100%	0.00%	-	11,025.00	11,025.00	Jun-07	Aug-08	Aug-07	Aug-07		2008
121894	Building and Grounds		8,470.88	8,470.88	100%	0.00%	-	8,470.88	8,470.88	Mar-07	Nov-08				2008
121935	LEXINGTON NW DISTRIBUTION	135,394.04	500,023.80	364,629.76	73%	0.04%	135,394.04	500,023.80	364,629.76	Jan-07	Dec-08	Apr-08	Feb-09	This project was one of eight projects associated with the Innovation Drive Substation work. Four of these projects were Distribution circuit projects. Even though this specific project underran it's original budget, the eight projects in total are consistent with the total for the IP and associated aips. (See note for project in 2007).	2008
121944	Buildings Grounds Capital		4,238.50	4,238.50	100%	0.00%	-	4,238.50	4,238.50	Jan-07	Jun-08				2008
121953	Earlington Bld Grds Cap		21,168.00	21,168.00	100%	0.00%	-	21,168.00	21,168.00	Jan-07	Dec-08				2008
121958	GE-KU Boiler Tube Software	7,082.90		(7,082.90)		0.00%	7,082.90	-	(7,082.90)	Jan-07	Dec-07	Dec-07	Jun-08		2008
122034	BRCT SPCC 08-09	614,090.03		(614,090.03)		0.17%	614,090.03	-	(614,090.03)	Jan-07	Dec-09	Dec-07	Oct-09	Project started earlier than anticipated due to long lead time of materials, and earlier than expected implementation date for CFR regulations.	2008
122035	CT6 A/B CONVERSION 07	61,126.76		(61,126.76)		0.02%	61,126.76	-	(61,126.76)	Jan-07	Dec-07	Oct-07	Jan-08		2008
122039	TY FO TANK SPCC 07 (ECR)	516,747.14		(516,747.14)		0.14%	516,747.14	-	(516,747.14)	Jun-07	Jun-07	Oct-07	Apr-09	ECR	2008
122040	HF OIL CONTAIN SPCC 07 (ECR)	273,036.45		(273,036.45)		0.07%	273,036.45	-	(273,036.45)	May-07	May-07	Oct-07	Apr-09		2008
122049	*UK Underground	(3,881,295.69)		3,881,295.69		-1.06%	(3,881,295.69)	-	3,881,295.69			Jan-07	Dec-09	Reimbursable project - actuals incurred during 2007.	2008
122050	Ghent-Kenton 138kV Pole Repl	8,081.56		(8,081.56)		0.00%	8,081.56	-	(8,081.56)			Oct-06	Jan-08		2008
122058	BR1 CNTRL AC REPL 07	(16,748.12)		16,748.12		0.00%	(16,748.12)	-	16,748.12	Jan-07	Dec-07	May-07	Jul-08		2008
122059	BR1 TURBINE SEALS 07	914.21		(914.21)		0.00%	914.21	-	(914.21)	Jan-07	Dec-07	Oct-07	Jun-08		2008
122060	BR2 RH REPL 07-08		546,000.01	546,000.01	100%	0.00%	-	546,000.01	546,000.01	Jan-07	Dec-08			Cancelled and combined with 122061 to incl headers and assemblies	2008
122061	BR2 RH INLET & OUTLET HDR 07-0	2,897,611.51	393,000.00	(2,504,611.51)	-637%	0.79%	2,897,611.51	393,000.00	(2,504,611.51)	Jan-07	Dec-09	Dec-07	Jul-09	Combined with 122060 to incl headers & assemblies and eng required for high sulphur fuel	2008
122062	BR3 THROT VLV SEAT 07	(108,873.65)		108,873.65		-0.03%	(108,873.65)	-	108,873.65	Jan-07	Dec-07	Apr-07	Jan-08		2008
122064	BR1 1-1 SB AC REPL 08	387,552.82	386,000.01	(1,552.81)	0%	0.11%	387,552.82	386,000.01	(1,552.81)	Jul-08	Aug-08	Mar-08	Jun-09		2008
122065	BR CONV BELT REPL 07	1,519.70		(1,519.70)		0.00%	1,519.70	-	(1,519.70)	Jan-07	Dec-07	Dec-07	Mar-09		2008
122066	BR1 DEMIN RETIRE 07	0.65		(0.65)		0.00%	0.65	-	(0.65)			Aug-07	Jul-09		2008
122069	BR1 LWR DA SPACE ABATE	135,698.95	140,000.00	4,301.05	3%	0.04%	135,698.95	140,000.00	4,301.05	Sep-08	Nov-08	Sep-08	Nov-08		2008
122077	BR2 2.3KV BRK RECOND 07	6,228.43		(6,228.43)		0.00%	6,228.43	-	(6,228.43)	Jan-07	Dec-07	Sep-07	Feb-08		2008
122080	BR SPARE PHOS PUMP 06	(37.49)		37.49		0.00%	(37.49)	-	37.49	Jan-07	Dec-07	Dec-07	Jan-08		2008
122085	DX OIL SEPARATOR SPCC 07	84.59		(84.59)		0.00%	84.59	-	(84.59)	Jan-07	Dec-07	Oct-07	Jan-08		2008
122087	DX3 JOHNSON VLV REFURB 07	1,882.10		(1,882.10)		0.00%	1,882.10	-	(1,882.10)	Jan-07	Dec-07	Apr-07	Feb-08		2008
122088	DX3 OVERHAUL 08-09	1,399,262.99	862,000.02	(537,262.97)	-62%	0.38%	1,399,262.99	862,000.02	(537,262.97)	Feb-08	Dec-09	Jun-08	Dec-09	Project budget adjusted for cap plan then dollars spent due to re-allocation of funds	2008
122091	Lancaster Sub - EKP 69kV Tie	-		-		0.00%	-	-	-			Aug-06	Aug-08		2008
122094	Lake Reba RTU Replacement	552.50		(552.50)		0.00%	552.50	-	(552.50)			Nov-06	Jan-09		2008
122099	GH4 CT CELL 4-5 REBUILD	417,310.64	428,998.61	11,687.97	3%	0.11%	417,310.64	428,998.61	11,687.97	Jan-08	Dec-08	Mar-08	Jul-08		2008
122103	GH CONVEYOR BELT REPL 07	1,033.94		(1,033.94)		0.00%	1,033.94	-	(1,033.94)			Apr-07	Mar-09		2008
122106	GH3 ECON OUT DUCT 3-2 INSUL		189,000.16	189,000.16	100%	0.00%	-	189,000.16	189,000.16	Jan-08	Dec-08				2008
122109	GH2 AUX COND 2-2 RETUBE	33,293.91	153,999.44	120,705.53	78%	0.01%	33,293.91	153,999.44	120,705.53	Jan-08	Dec-08	Dec-07	Mar-09		2008
122112	GH4 ECONOMIZER REPL	1,966,807.07	2,537,999.62	571,192.55	23%	0.54%	1,966,807.07	2,537,999.62	571,192.55	Jan-07	Dec-08	May-07	Dec-08	Project completed under budget - permanent savings on project	2008
122113	GH DOWN RIVER FLOATING BARGE	359,454.92	450,000.68	90,545.76	20%	0.10%	359,454.92	450,000.68	90,545.76	Jan-08	Dec-09	May-08	Sep-09		2008
122114	GH SPCC COMPLIANCE MOD	1,208,292.64	1,222,001.00	13,708.36	1%	0.33%	1,208,292.64	1,222,001.00	13,708.36	Jan-07	Dec-09	Aug-07	Sep-09		2008
122117	Daviess Co 345kV Tie	343.58		(343.58)		0.00%	343.58	-	(343.58)			Aug-06	Dec-08		2008
122177	Millersburg Control Hse Repl	126,704.31		(126,704.31)		0.03%	126,704.31	-	(126,704.31)			Jan-07	Sep-09		2008
122187	Install Breaker Minor Farm	(113.22)		113.22		0.00%	(113.22)	-	113.22			Oct-06	Apr-08		2008
122241	Repl West Cliff 624 Brk	0.06		(0.06)		0.00%	0.06	-	(0.06)			Jun-07	Apr-08		2008
122251	LON FAWN VALLEY ESTATES	24,526.37		(24,526.37)		0.01%	24,526.37	-	(24,526.37)			Oct-06	Aug-08		2008
122252	OCEDA 600 Amp U.G.	(12,263.79)		12,263.79		0.00%	(12,263.79)	-	12,263.79			Oct-06	Dec-09		2008
122276	Backup Data Center KU	2,356,544.07	2,104,284.09	(252,259.98)	-12%	0.65%	2,356,544.07	2,104,284.09	(252,259.98)	Jan-07	Dec-08	Oct-06	Feb-09		2008
122285	Rp 69/34 Transf Dorchester	10,832.60		(10,832.60)		0.00%	10,832.60	-	(10,832.60)			Mar-07	May-08		2008
122286	Pl Regulators Andover	2,446.19		(2,446.19)		0.00%	2,446.19	-	(2,446.19)			Mar-07	Jul-08		2008
122294	KDL-MAKE READY-GTOWN TO LEX	16,322.07		(16,322.07)		0.00%	16,322.07	-	(16,322.07)			Aug-08	Feb-09		2008
122300	NAS 345-138kV,450MVA xfrm	1,356,891.02	3,271,999.92	1,915,108.90	59%	0.37%	1,356,891.02	3,271,999.92	1,915,108.90	Jan-07	Dec-08	Dec-06	Sep-09	More work took place in 2007 than 2008 as originally budgeted.	2008
122307	Ghent-345kV GCB addition	336,452.90		(336,452.90)		0.09%	336,452.90	-	(336,452.90)			Feb-07	Mar-09	The budget assumed that this project would be completed in 2007.	2008
122309	Gen PC & Dev Tool 2007 KU	2,138.82		(2,138.82)		0.00%	2,138.82	-	(2,138.82)	Jan-07	Dec-07	Jan-07	Apr-08		2008
122311	HW Energy Marketing 2007 KU	730.56		(730.56)		0.00%	730.56	-	(730.56)	Jan-07	Dec-07	Jul-07	Jan-08		2008
122317	HWSW Dev Tools 026540 2007 KU	456.88		(456.88)		0.00%	456.88	-	(456.88)	Jan-07	Dec-07	Mar-07	May-08		2008
122325	Monitor Replacement 2007 KU	11,932.42		(11,932.42)		0.00%	11,932.42	-	(11,932.42)	Jan-07	Dec-07	Jun-07	Feb-08		2008
122328	Tier C rotation 2007 KU	6,020.18		(6,020.18)		0.00%	6,020.18	-	(6,020.18)	Jan-07	Dec-07	Mar-07	Oct-08		2008
122357	Avaya System Upgrades 2007 KU	(22.19)		22.19		0.00%	(22.19)	-	22.19	Jan-07	Dec-07	Oct-07	Jul-08		2008
122363	Mobile Radio System Build KU	1,762,272.89	1,975,200.52	212,927.63	11%	0.48%	1,762,272.89	1,975,200.52	212,927.63	Jan-07	Dec-09	Jun-07	Dec-09		2008
122371	OPGW on MC to Hardin Co. KU	42,314.99		(42,314.99)		0.01%	42,314.99	-	(42,314.99)	Jan-07	Dec-07	Sep-07	Nov-09		2008

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
122373	Outside Cable Plant 2007 KU	105.08		(105.08)		0.00%	105.08	-	(105.08)	Jan-07	Dec-07	Jan-07	Jan-08		2008
122381	WKE-Lou Ring Upgrade to OC KU	(90.29)		90.29		0.00%	(90.29)	-	90.29	Jan-07	Dec-07	Jul-07	Jun-09		2008
122386	Server Rotations for 2007 KU	(4,085.52)		4,085.52		0.00%	(4,085.52)	-	4,085.52	Jan-07	Dec-07	Jan-07	Mar-08		2008
122390	Backup Strategy Expansion KU	1,582.23		(1,582.23)		0.00%	1,582.23	-	(1,582.23)	Jan-07	Dec-07	Nov-07	Feb-08		2008
122392	RedHat Satellite/Test Serv KU	1,085.10		(1,085.10)		0.00%	1,085.10	-	(1,085.10)	Jan-07	Dec-07	Oct-07	Jan-08		2008
122401	Core Network Infrastructur KU	16.72		(16.72)		0.00%	16.72	-	(16.72)	Jan-07	Dec-07	May-07	Feb-08		2008
122419	IT Research Tech Inv 2007 KU	1,152.96		(1,152.96)		0.00%	1,152.96	-	(1,152.96)	Jan-07	Dec-07	Oct-07	Nov-08		2008
122425	IT Sec Mon/Audit/Mgmt 2007 KU	606.32		(606.32)		0.00%	606.32	-	(606.32)	Jan-07	Dec-07	Mar-07	Nov-08		2008
122427	IT Security Infrastructure KU	(3,327.17)		3,327.17		0.00%	(3,327.17)	-	3,327.17	Jan-07	Dec-07	Aug-07	Jul-08		2008
122436	Union Underwear Circuit Work	3,445.38		(3,445.38)		0.00%	3,445.38	-	(3,445.38)	Jul-07	Jul-07	Apr-07	Jan-09		2008
122437	LEXINGTON EAST AREA CKT WORK		540,046.80	540,046.80	100%	0.00%	-	540,046.80	540,046.80	May-07	Dec-08			Project cancelled due to change in plans for the related substation. Both substation and circuit projects were deferred to later years because the land purchased originally was not suitable for the substation.	2008
122439	PARKERS MILL CKT #939 TIE	45,119.96		(45,119.96)		0.01%	45,119.96	-	(45,119.96)	Aug-07	Sep-07	Dec-07	Mar-08		2008
122448	GH2 RO SYSTEM		294,999.72	294,999.72	100%	0.00%	-	294,999.72	294,999.72	Jan-08	Dec-08				2008
122449	NAS TAP 345kV Line	648,302.46	1,300,000.08	651,697.62	50%	0.18%	648,302.46	1,300,000.08	651,697.62	Jan-07	Dec-08	Nov-06	Jan-09	A late start in 2007 contributed to the variance. The 2008 budget assumed that the entire project would be delayed from 2007, however materials were ordered during 2007.	2008
122458	POLO CLUB SUB (LEX EAST)	788,353.47	1,200,000.00	411,646.53	34%	0.22%	788,353.47	1,200,000.00	411,646.53	May-07	Dec-08	Jul-08	Apr-09	Project variance is due to decision to meet load through Bryant Rd substation. The actual cost represents land purchased for future substation side.	2008
122459	LEBANON TG KY SUB	356,935.11	543,775.00	186,839.89	34%	0.10%	356,935.11	543,775.00	186,839.89	May-07	Dec-08	Aug-07	Dec-08		2008
122460	DSP KY RIVER 12KV SUB	2,210.07		(2,210.07)		0.00%	2,210.07	-	(2,210.07)	Aug-07	Oct-07	Apr-07	Dec-08		2008
122461	UNION UNDERWEAR SUB ADD	4,334.38		(4,334.38)		0.00%	4,334.38	-	(4,334.38)	Apr-07	Jul-07	Mar-07	Dec-08		2008
122462	ALEXANDER SUB TRANSF	150.46		(150.46)		0.00%	150.46	-	(150.46)	Apr-07	Aug-07	Feb-07	Jan-08		2008
122463	DIAMOND SUB TRANSF	18,776.33		(18,776.33)		0.01%	18,776.33	-	(18,776.33)	Apr-07	Apr-07	Nov-07	Oct-08		2008
122465	BR3 ROOF VENT FAN REPL 06	16.53		(16.53)		0.00%	16.53	-	(16.53)			Nov-06	Jan-08		2008
122498	Reloc Ky Hwy 286	(6,123.82)		6,123.82		0.00%	(6,123.82)	-	6,123.82			Oct-07	Jan-08		2008
122502	ORACLE 11i 5.10 (KU %)	4,438.84	750,003.12	745,564.28	99%	0.00%	4,438.84	750,003.12	745,564.28	Jan-07	Dec-08	Mar-07	Mar-08	Budget reallocated to fund project 122504.	2008
122504	POWER PLANT SOFTWARE (KU %)	530,036.14		(530,036.14)		0.15%	530,036.14	-	(530,036.14)	Jan-07	Dec-07	Aug-07	Jul-09	Reallocated from budget funding project 122502	2008
122506	iEXPENSE & FILENET IMAG (KU %)	31,568.78	345,003.80	313,435.02	91%	0.01%	31,568.78	345,003.80	313,435.02	Jan-07	Dec-08	Oct-08	Jun-09	Budget reallocated to fund project other Oracle projects (123808 & 122812).	2008
122521	Taylor Co. Transformer	0.35		(0.35)		0.00%	0.35	-	(0.35)	Jan-07	Apr-07	Apr-07	Dec-08		2008
122522	Hardin Co 345-138kV, 450MVA		2,500,000.00	2,500,000.00	100%	0.00%	-	2,500,000.00	2,500,000.00	Jan-07	Dec-08			Project cancelled and funded project 122514.	2008
122523	Cynthiana Breakers		560,000.00	560,000.00	100%	0.00%	-	560,000.00	560,000.00	Jan-07	Jun-08			Project cancelled due to system condition changes studied in the Transmission Expansion Plan (TEP).	2008
122524	Breaker Replacements-KU		1,101,996.00	1,101,996.00	100%	0.00%	-	1,101,996.00	1,101,996.00	Jan-07	Dec-11			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects. This project funded 124460, 124455, and 122792 numerous small projects.	2008
122525	Capacitor Installations-KU		384,000.00	384,000.00	100%	0.00%	-	384,000.00	384,000.00	Jan-08	Dec-11			Budget is developed at a higher level to encompass multiple projects. The funding was used for various projects.	2008
122526	Terminal Upgrades-KU		386,000.00	386,000.00	100%	0.00%	-	386,000.00	386,000.00	Jan-07	Dec-08			Budget is developed at a higher level to encompass multiple projects. The funding was used for other projects.	2008
122527	2007 RTU Purchases-KU	6,392.19		(6,392.19)		0.00%	6,392.19	-	(6,392.19)	Jan-07	Dec-07	Aug-07	Aug-08		2008
122535	2007 Dist Capacitors - KU	8,696.13		(8,696.13)		0.00%	8,696.13	-	(8,696.13)	Jan-07	Dec-07	Jun-07	Nov-08		2008
122540	Customer Care System KU	16,432,715.39	21,564,200.80	5,131,485.41	24%	4.50%	16,432,715.39	21,564,200.80	5,131,485.41	Jan-07	Apr-09	Apr-07	Dec-09	Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2008
122546	New Base Unit - KU	1,021.62	16,400,006.02	16,398,984.40	100%	0.00%	1,021.62	16,400,006.02	16,398,984.40	Jan-07	Dec-11	Feb-07	Jun-08	Charges for New Base Unit #1 were charged to non-capital FERC account 183302 due to uncertainty on unit design and permitting.	2008
122567	Harlan Y Transformer Replace	7,506.59		(7,506.59)		0.00%	7,506.59	-	(7,506.59)			Jun-07	Dec-08		2008
122598	TGKY SUB LEBANON	32,073.72	50,000.35	17,926.63	36%	0.01%	32,073.72	50,000.35	17,926.63	Apr-08	Apr-08	Jul-08	Jan-09		2008
122604	Share Point KU	12,973.59		(12,973.59)		0.00%	12,973.59	-	(12,973.59)			Dec-06	Oct-08		2008
122609	Ghent Ash Pond/Landfill	743,814.02	1,000,003.18	256,189.16	26%	0.20%	743,814.02	1,000,003.18	256,189.16	Jan-08	Dec-11	Dec-06	Dec-09		2008
122612	BARCODE KU	24,662.33		(24,662.33)		0.01%	24,662.33	-	(24,662.33)	Jan-07	Dec-07	Dec-07	Jan-08		2008
122613	NERC CYBER KU		250,000.00	250,000.00	100%	0.00%	-	250,000.00	250,000.00	Jan-07	Dec-08	Dec-07	Dec-07		2008
122641	Reloc Ring Rd Proj 345kV	(404,214.05)		404,214.05		-0.11%	(404,214.05)	-	404,214.05			Aug-07	Apr-09	Reimbursable project - the accrued reimbursement recorded during 2008 was recorded entirely to Investment when a portion of the work completed to date had been charged to removal. The accrued reimbursement reversed during 2009 and the actual reimbursement received during 2009 was recorded correctly.	2008
122651	Battery Replacement 2007	16,107.29		(16,107.29)		0.00%	16,107.29	-	(16,107.29)			Sep-07	Mar-08		2008
122668	Liberty Road Relocation	6,783.57		(6,783.57)		0.00%	6,783.57	-	(6,783.57)			Jun-07	Feb-08		2008
122673	DX2 EXCITER RECOND 07	(6,931.47)		6,931.47		0.00%	(6,931.47)	-	6,931.47			Jul-07	Jan-08		2008
122675	Hardin Co-Bonvlle 69kV	15,038.24		(15,038.24)		0.00%	15,038.24	-	(15,038.24)			Aug-07	Dec-09		2008
122678	Berea Bypass Relocation	6,665.21		(6,665.21)		0.00%	6,665.21	-	(6,665.21)			Aug-07	Dec-08		2008
122679	Duncannon Rd Relocation	1,227.08		(1,227.08)		0.00%	1,227.08	-	(1,227.08)			Jan-08	Jul-09		2008
122691	LEMONS MILL SUBSTATION	246,970.79	716,000.00	469,029.21	66%	0.07%	246,970.79	716,000.00	469,029.21	Jan-08	Dec-08	Oct-07	Nov-09	Project variance due to lower equipment and installation cost than estimated $300K, and equipment purchased in 2007 $200K.	2008
122703	Brown N-Higby Mill Reloc	(216,730.64)		216,730.64		-0.06%	(216,730.64)	-	216,730.64			Nov-07	Feb-09		2008
122714	BR2 Turbine Blades 07-08	320,046.50		(320,046.50)		0.09%	320,046.50	-	(320,046.50)	Jan-09	Dec-09	Dec-07	May-09	Project started earlier than planned to secure material	2008
122718	MAIS 2007 KU	(497.67)		497.67		0.00%	(497.67)	-	497.67			Apr-07	Jul-08		2008
122726	Lemons Mill Exit Circuits	18,146.61	11,263.00	(6,883.61)	-61%	0.00%	18,146.61	11,263.00	(6,883.61)	Sep-08	Sep-08	Jun-08	Aug-08		2008
122731	2ND Fiber BOC Data Center KU	7.06		(7.06)		0.00%	7.06	-	(7.06)			Mar-07	Jan-08		2008
122760	North KY Backbone Renovate KU	(4,062.74)		4,062.74		0.00%	(4,062.74)	-	4,062.74			Jul-07	Jan-08		2008
122767	DX CRANE ACCESS ROAD 08	100,193.51	694,000.06	593,806.55	86%	0.03%	100,193.51	694,000.06	593,806.55	Jul-08	Sep-08	Sep-07	Dec-08	Scope of work, particularly the weir channel was less than originally planned.	2008

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122781	KU WITNESS UNCOUPLING	8,194.72		(8,194.72)		0.00%	8,194.72	-	(8,194.72)			Aug-07	Jul-08		2008
122784	KU-UMS Group Inv Eval	4,638.11		(4,638.11)		0.00%	4,638.11	-	(4,638.11)			May-07	May-08		2008
122792	*Hdsbg-Add 69kV bkrs for Cust	112,379.04		(112,379.04)		0.03%	112,379.04	-	(112,379.04)			Mar-08	Dec-09		2008
122794	PLACE 1000 MCM COPPER	953.54		(953.54)		0.00%	953.54	-	(953.54)			Jun-07	Sep-09		2008
122795	Bond-St. Paul 69kV	71,683.86		(71,683.86)		0.02%	71,683.86	-	(71,683.86)			Jun-08	Apr-09		2008
122812	iSUPPLIER PORTAL (KU %)	89,108.88		(89,108.88)		0.02%	89,108.88	-	(89,108.88)			Dec-07	Oct-08		2008
122824	CCS - KU Bus Intelligence	601,532.64		(601,532.64)		0.16%	601,532.64	-	(601,532.64)			Sep-07	Jun-09	Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2008
122825	CCS - KU Change Mgmt	135,265.46		(135,265.46)		0.04%	135,265.46	-	(135,265.46)			May-07	Apr-09		2008
122826	CCS - KU Customer Serv	2,530,854.17		(2,530,854.17)		0.69%	2,530,854.17	-	(2,530,854.17)			May-07	Nov-09	Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2008
122827	CCS - KU Development	976,372.40		(976,372.40)		0.27%	976,372.40	-	(976,372.40)			May-07	Jul-09	Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2008
122828	CCS - KU Technology	2,153,235.78		(2,153,235.78)		0.59%	2,153,235.78	-	(2,153,235.78)			May-07	Oct-09	Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2008
122876	GR 2008 Asbestos Abatement	2,362.84		(2,362.84)		0.00%	2,362.84	-	(2,362.84)			May-08	Jul-08		2008
122877	GR 2008 Misc Motor Rewinds		93,999.99	93,999.99	100%	0.00%	-	93,999.99	93,999.99	Jan-08	Dec-08				2008
122878	GR 2008 No. 6 Boiler Feed Pump		99,999.70	99,999.70	100%	0.00%	-	99,999.70	99,999.70	Jan-08	Dec-08				2008
122879	GR 2008 Basement Sump Pump	70,018.94	85,000.57	14,981.63	18%	0.02%	70,018.94	85,000.57	14,981.63	Jan-08	Dec-08	Dec-08	Dec-09		2008
122880	GR2008 Belt Magnet	16,971.30	30,000.32	13,029.02	43%	0.00%	16,971.30	30,000.32	13,029.02	Jan-08	Dec-08	Dec-07	Oct-08		2008
122881	GR 2008 Treated Water System		15,000.17	15,000.17	100%	0.00%	-	15,000.17	15,000.17	Jan-08	Dec-08				2008
122882	GR 2008 Truck Scale Repl	47,490.89	74,999.77	27,508.88	37%	0.01%	47,490.89	74,999.77	27,508.88	Jan-08	Dec-08	May-08	Feb-09		2008
122883	GR 2008 Station Battery Repl	79,664.85	69,999.38	(9,665.47)	-14%	0.02%	79,664.85	69,999.38	(9,665.47)	Jan-08	Dec-08	Feb-08	Aug-08		2008
122884	GR 2008 U3 DCS UPgrade	118,927.37	107,999.54	(10,927.83)	-10%	0.03%	118,927.37	107,999.54	(10,927.83)	Jan-08	Dec-08	Jan-08	Jul-08		2008
122886	TMIS Replacement - KU	12,724.10		(12,724.10)		0.00%	12,724.10	-	(12,724.10)			Dec-07	Aug-08		2008
122918	Suse Linux Implement - KU	259.75		(259.75)		0.00%	259.75	-	(259.75)			Jul-07	Jan-08		2008
122921	KU Call Recording Storage		12,500.00	12,500.00	100%	0.00%	-	12,500.00	12,500.00	Jun-08	Jun-08				2008
122922	KU Call Center Tech	19,484.70	100,000.00	80,515.30	81%	0.01%	19,484.70	100,000.00	80,515.30	Mar-08	Dec-08	Jul-08	Jan-09		2008
122923	KU Interaction CTI	267,259.60	225,000.00	(42,259.60)	-19%	0.07%	267,259.60	225,000.00	(42,259.60)	Oct-08	Dec-08	Sep-08	Dec-09		2008
122924	KU MV-90 Upgrade		30,000.00	30,000.00	100%	0.00%	-	30,000.00	30,000.00	Jun-08	Jun-08				2008
122925	Powermatrix Equipment	41,354.41	57,500.00	16,145.59	28%	0.01%	41,354.41	57,500.00	16,145.59	Jun-08	Dec-08	Nov-08	Nov-08		2008
122926	2008 KU PC Purchases	14,455.52	25,000.00	10,544.48	42%	0.00%	14,455.52	25,000.00	10,544.48	Jan-08	Dec-08	Apr-08	Aug-09		2008
122927	KU I&C RTP	(93.98)	312,000.00	312,093.98	100%	0.00%	(93.98)	312,000.00	312,093.98	Mar-08	Dec-08	Oct-08	Sep-09	In 2006, we received Order 2006-00045 from the KPSC that required us to file an industrial/commercial real time pricing (RTP) program. In 2007, we filed our plan and received approval to move forward in Order 2007-00161. The filing allowed us to capture our costs to offer this program, which were budgeted to this project. However, we never had a customer to sign up for the new RTP program. About three years after we started the RTP program, it was terminated due to no interest.	2008
122928	2008 KU CARPET & TILE	78,137.55	127,000.00	48,862.45	38%	0.02%	78,137.55	127,000.00	48,862.45	Mar-08	Oct-08	Apr-08	Jun-09		2008
122929	2008 KU INTERNAL REQUESTS	122,365.83	100,000.00	(22,365.83)	-22%	0.03%	122,365.83	100,000.00	(22,365.83)	Mar-08	Dec-08	Apr-08	Jan-09		2008
122930	KU FIRE SYSTEM	26,700.18	20,000.00	(6,700.18)	-34%	0.01%	26,700.18	20,000.00	(6,700.18)	May-08	May-08	Dec-08	Dec-09		2008
122931	KU OFFICE FURNITURE & EQUIP	25,638.82	100,000.00	74,361.18	74%	0.01%	25,638.82	100,000.00	74,361.18	Jan-08	Dec-08	Jun-08	Oct-08		2008
122932	KU Replace failed equipment		30,000.00	30,000.00	100%	0.00%	-	30,000.00	30,000.00	Aug-08	Aug-08				2008
122956	2007 SPARE TRANSF	46,165.56		(46,165.56)		0.01%	46,165.56	-	(46,165.56)			Dec-07	Mar-08		2008
122957	HORSE CAVE SUBSTATION	403,098.70	913,068.00	509,969.30	56%	0.11%	403,098.70	913,068.00	509,969.30	Jan-08	Dec-08	Aug-07	Dec-08	Project variance due to lower equipment and installation cost than estimated $300K, and equipment purchased in 2007 $210K.	2008
122958	CITY OF BARDSTOWN SUB	310,365.42	550,000.00	239,634.58	44%	0.09%	310,365.42	550,000.00	239,634.58	Jan-08	Jun-08	Aug-07	Mar-09		2008
122960	CONCRETE PAD		4,251.98	4,251.98	100%	0.00%	-	4,251.98	4,251.98	Apr-08	Apr-08				2008
122961	GARAGE DOORS		31,962.70	31,962.70	100%	0.00%	-	31,962.70	31,962.70	Mar-08	Mar-08				2008
122962	HUTCH PH 3 RECONDUCTOR	61,440.45	88,572.78	27,132.33	31%	0.02%	61,440.45	88,572.78	27,132.33	Jan-08	Dec-08	Aug-08	Sep-09		2008
122963	PINEVILLE BLD STOR SHED	57,648.85	56,862.06	(786.79)	-1%	0.02%	57,648.85	56,862.06	(786.79)	Apr-08	Apr-08	Jul-08	Sep-08		2008
122964	GUTTERS HEATERS STOREROOM		25,755.63	25,755.63	100%	0.00%	-	25,755.63	25,755.63	Jan-08	Dec-08				2008
122965	LOAD LOGGER LINE LOCATOR	22,503.19	11,371.68	(11,131.51)	-98%	0.01%	22,503.19	11,371.68	(11,131.51)	Feb-08	Mar-08	Nov-08	Dec-09		2008
122966	TRAFFIC CONTROL SIGN		36,449.88	36,449.88	100%	0.00%	-	36,449.88	36,449.88	Jan-08	Feb-08				2008
122967	BUTTONSBERRY 4 TO 12KV	79,570.50	205,204.52	125,634.02	61%	0.02%	79,570.50	205,204.52	125,634.02	Jan-08	Dec-08	Jun-08	Sep-08		2008
122968	HORSE CAVE MARZETTI CIR		150,595.00	150,595.00	100%	0.00%	-	150,595.00	150,595.00	Feb-08	Apr-08	Aug-07	Nov-07		2008
122976	SCM CENT STAMPING GROUND XFRM	549,144.91	1,015,000.01	465,855.10	46%	0.15%	549,144.91	1,015,000.01	465,855.10	Jan-08	Dec-09	May-08	Dec-09	Project variance due to cost savings on equipment $100K, and remaining variance due to delayed construction into 2009.	2008
122977	SCM EARL GREEN RIVER PLT XFRM	429,999.17	215,000.00	(214,999.17)	-100%	0.12%	429,999.17	215,000.00	(214,999.17)	Jan-08	Dec-08	Mar-08	Dec-08		2008
122980	SCM DAN KY STATE HOSPITAL SUB	274,678.66	813,040.00	538,361.34	66%	0.08%	274,678.66	813,040.00	538,361.34	Jan-08	Dec-08	Mar-08	Jul-09	Project variance due to final estimate and scope below original budget.	2008
122983	DSP Hoover Distribution	106,142.12	139,803.00	33,660.88	24%	0.03%	106,142.12	139,803.00	33,660.88	Mar-08	Apr-08	Jan-08	Jul-09		2008
122984	Black Top Drive Extension	61,091.65	60,750.20	(341.45)	-1%	0.02%	61,091.65	60,750.20	(341.45)	May-08	May-08	Jul-08	Jul-08		2008
122985	Purchase New Security System		6,125.00	6,125.00	100%	0.00%	-	6,125.00	6,125.00	Jan-08	Jan-08				2008
122986	LEX Purchase Office Furniture		42,715.75	42,715.75	100%	0.00%	-	42,715.75	42,715.75	Feb-08	Feb-08				2008
122987	Lex Stone Road Bld Mntc	38,425.10	85,750.00	47,324.90	55%	0.01%	38,425.10	85,750.00	47,324.90	Apr-08	Apr-08	Dec-08	Dec-08		2008
122988	Lex Stone Road Fence Repair	3,747.27	4,287.50	540.23	13%	0.00%	3,747.27	4,287.50	540.23	Feb-08	Feb-08	Dec-08	Dec-08		2008
122989	Lex Purchase E-Z Hauler	132,372.80	122,500.00	(9,872.80)	-8%	0.04%	132,372.80	122,500.00	(9,872.80)	Jun-08	Jun-08	Dec-08	Dec-08		2008
122990	Lex Purchase FG Ext Arms		12,250.00	12,250.00	100%	0.00%	-	12,250.00	12,250.00	Feb-08	Feb-08				2008
122991	World Equestrian Games		135,975.00	135,975.00	100%	0.00%	-	135,975.00	135,975.00	Oct-08	Nov-08				2008
122992	SCM PINE WILDLIFE PROTECTION	11,072.17	11,317.14	244.97	2%	0.00%	11,072.17	11,317.14	244.97	Jan-08	Dec-08	Feb-08	Dec-09		2008
122993	SCM PINE 2008 NESC VIOLATIONS	43,453.73	35,248.62	(8,205.11)	-23%	0.01%	43,453.73	35,248.62	(8,205.11)	Jan-08	Dec-08	Jul-08	Dec-08		2008
122994	SCM PINE 2008 MISC SUBSTATION	75,049.92	84,001.77	8,951.85	11%	0.02%	75,049.92	84,001.77	8,951.85	Jan-08	Dec-08	Mar-08	May-09		2008
122995	SCM PINE FAILED BREAKERS	20,573.90	24,889.50	4,315.60	17%	0.01%	20,573.90	24,889.50	4,315.60	Jan-08	Dec-08	Dec-08	Dec-08		2008
122996	SCM PINE FENCES		12,003.78	12,003.78	100%	0.00%	-	12,003.78	12,003.78	Jan-08	Dec-08				2008

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
122997	GH BY-PRODUCT LOADING FACILITY	29.39	8,000,003.21	7,999,973.82	100%	0.00%	29.39	8,000,003.21	7,999,973.82	Jan-08	Dec-08	Oct-07	May-08	Project cancelled due to not being able meet the contract ash quality requirements.	2008
122998	WINDSTREAM POLE REPL	256,561.42	324,415.00	67,853.58	21%	0.07%	256,561.42	324,415.00	67,853.58	Jan-08	Dec-08	Apr-08	Jun-09		2008
122999	Horse Cave Ind Sub	265,139.20		(265,139.20)		0.07%	265,139.20	-	(265,139.20)			Jan-08	Apr-09		2008
123000	NEW CKT 069 SUB	25,438.15	15,148.75	(10,289.40)	-68%	0.01%	25,438.15	15,148.75	(10,289.40)	Jan-08	Dec-08	Sep-08	Dec-08		2008
123001	INSTALL REGULATORS CKT 2329	53,450.59	44,891.85	(8,558.74)	-19%	0.01%	53,450.59	44,891.85	(8,558.74)	Jan-08	Dec-08	May-08	Dec-08		2008
123002	REPAIR BRICK RICHMOND OFFICE	6,165.34	8,820.00	2,654.66	30%	0.00%	6,165.34	8,820.00	2,654.66	Jun-08	Jun-08	Oct-08	Oct-08		2008
123003	RP HEAT/COOL RIC STOREROOM		4,042.50	4,042.50	100%	0.00%	-	4,042.50	4,042.50	Aug-08	Aug-08				2008
123004	RP GUTTERS RIC STOREROOM		4,165.00	4,165.00	100%	0.00%	-	4,165.00	4,165.00	Mar-08	Mar-08				2008
123005	RP WOOD RICHMOND STOREROOM	4,794.98	2,450.00	(2,344.98)	-96%	0.00%	4,794.98	2,450.00	(2,344.98)	May-08	May-08	Dec-08	Dec-08		2008
123006	POI REPAIRS RICHMOND OPS		112,537.80	112,537.80	100%	0.00%	-	112,537.80	112,537.80	Jan-08	Dec-08				2008
123007	PURCHASE AIR COMPRESSOR	14,667.38	14,087.50	(579.88)	-4%	0.00%	14,667.38	14,087.50	(579.88)	Feb-08	Feb-08	Jul-08	Jul-08		2008
123029	SCM CENT 08 REPLACE BREAKERS	35,599.33	49,729.66	14,130.33	28%	0.01%	35,599.33	49,729.66	14,130.33	Jan-08	Dec-08	Oct-08	May-09		2008
123030	RICHMOND 0696 BREAKER	47,099.15	30,000.00	(17,099.15)	-57%	0.01%	47,099.15	30,000.00	(17,099.15)	Jan-08	Dec-08	Mar-08	May-09		2008
123031	SCM CENT 08 RP BUSHINGS		39,262.60	39,262.60	100%	0.00%	-	39,262.60	39,262.60	Jan-08	Dec-08				2008
123032	SCM CENT 08 WILDLIFE PROTECT	25,863.08	26,297.28	434.20	2%	0.01%	25,863.08	26,297.28	434.20	Jan-08	Dec-08	Dec-08	Dec-08		2008
123033	SCM CENT PURCHASE REGULATORS	29,897.35	26,950.00	(2,947.35)	-11%	0.01%	29,897.35	26,950.00	(2,947.35)	Jun-08	Jun-08	Nov-08	Nov-08		2008
123034	SCM CENT 08 REP BATTERIES	25,058.61	26,297.27	1,238.66	5%	0.01%	25,058.61	26,297.27	1,238.66	Jan-08	Dec-08	Dec-08	Jan-09		2008
123035	SCM CENT 08 SUB MISC	86,150.99	174,933.70	88,782.71	51%	0.02%	86,150.99	174,933.70	88,782.71	Jan-08	Dec-08	Aug-08	Sep-09		2008
123036	SCM CENT 08 TOOLS	3,662.39	24,500.00	20,837.61	85%	0.00%	3,662.39	24,500.00	20,837.61	Apr-08	Oct-08	Dec-08	Jan-09		2008
123037	WOODLAWN SUBSTATION	461,609.71	797,594.00	335,984.29	42%	0.13%	461,609.71	797,594.00	335,984.29	Jan-08	Dec-08	Mar-08	Apr-09	Project variance due to final estimate below original budget.	2008
123051	SHL POLE TRAILER	13,922.78	18,234.13	4,311.35	24%	0.00%	13,922.78	18,234.13	4,311.35	Feb-08	Feb-08	Nov-08	Nov-08		2008
123052	SCM EARL SECURITY EQUIPMENT	76,348.72	52,001.74	(24,346.98)	-47%	0.02%	76,348.72	52,001.74	(24,346.98)	Jan-08	Dec-08	Dec-08	Dec-08		2008
123053	SCM EARL PURCH RECLOSERS	16,946.46	19,600.00	2,653.54	14%	0.00%	16,946.46	19,600.00	2,653.54	Aug-08	Aug-08	Dec-08	Mar-09		2008
123054	SCM EARL WILDLIFE PROTECT	9,402.80	20,776.68	11,373.88	55%	0.00%	9,402.80	20,776.68	11,373.88	Jan-08	Dec-08	Dec-08	Dec-08		2008
123055	SCM EARL 08 NESC CORRECTIONS	59,650.01	40,376.67	(19,273.34)	-48%	0.02%	59,650.01	40,376.67	(19,273.34)	Jan-08	Dec-08	Aug-08	Jun-09		2008
123056	SCM EARL 08 BATTERY REPL	20,389.69	22,103.86	1,714.17	8%	0.01%	20,389.69	22,103.86	1,714.17	Jan-08	Dec-08	Dec-08	Dec-08		2008
123057	SCM EARL ON LINE FILTERS	17,041.59	19,551.68	2,510.09	13%	0.00%	17,041.59	19,551.68	2,510.09	Jan-08	Dec-08	Oct-08	Oct-09		2008
123058	SCM EARL 08 SUB REPAIRS	3,414.72	100,321.00	96,906.28	97%	0.00%	3,414.72	100,321.00	96,906.28	Jan-08	Dec-08	Nov-08	Nov-08		2008
123059	SCM EARL SURVEILLANCE EQUIP		19,563.76	19,563.76	100%	0.00%	-	19,563.76	19,563.76	Jan-08	Dec-08				2008
123060	SCM EARL 08 EQUIPMENT	13,770.52	14,700.00	929.48	6%	0.00%	13,770.52	14,700.00	929.48	Jul-08	Oct-08	Aug-08	Dec-08		2008
123061	SCM EARL MADISONVILLE SO RET	18,824.10	19,563.76	739.66	4%	0.01%	18,824.10	19,563.76	739.66	Jan-08	Dec-08	Nov-08	Jun-09		2008
123065	SCM CENT 08 REP/REPL EQUIP		29,686.13	29,686.13	100%	0.00%	-	29,686.13	29,686.13	Jan-08	Dec-08				2008
123066	SCM CENT LOCKOUT RELAYS	16,625.20	21,378.20	4,753.00	22%	0.00%	16,625.20	21,378.20	4,753.00	Jan-08	Dec-08	May-08	Dec-09		2008
123067	SCM CENT SPARTA UPGRADE	114,591.50	502,830.01	388,238.51	77%	0.03%	114,591.50	502,830.01	388,238.51	Jan-08	Dec-08	May-08	Jul-09	Project variance due to savings resulting from using a transformer replaced from another project instead of a new transformer purchase.	2008
123071	Serena Dimensions CM - KU	28,579.39		(28,579.39)		0.01%	28,579.39	-	(28,579.39)			Dec-07	May-08		2008
123072	KENTON STORAGE BLDG		19,600.00	19,600.00	100%	0.00%	-	19,600.00	19,600.00	Jun-08	Jun-08				2008
123074	RICHMOND CENTRE		182,286.75	182,286.75	100%	0.00%	-	182,286.75	182,286.75	Jan-08	Dec-08				2008
123084	2008 DOIT KU SOFTWARE LIC	17,295.74	20,000.00	2,704.26	14%	0.00%	17,295.74	20,000.00	2,704.26	May-08	May-08	Mar-08	Dec-08		2008
123085	2008 DOIT KU FIELD DATA COLL		125,000.00	125,000.00	100%	0.00%	-	125,000.00	125,000.00	Aug-08	Aug-08				2008
123086	2008 DOIT KU MOB COMP INFRA	214,118.46	200,000.00	(14,118.46)	-7%	0.06%	214,118.46	200,000.00	(14,118.46)	Sep-08	Oct-08	Jul-08	Jan-09		2008
123087	2008 DOIT KU GIS ENHANCE	96,525.50	100,000.00	3,474.50	3%	0.03%	96,525.50	100,000.00	3,474.50	Apr-08	Apr-08	Jun-08	Dec-08		2008
123088	2008 DOIT KU GIS LIC AGREE		75,000.00	75,000.00	100%	0.00%	-	75,000.00	75,000.00	Jul-08	Jul-08				2008
123090	2008 DOIT KU PC AND PRINT INF	164,430.30	150,000.00	(14,430.30)	-10%	0.05%	164,430.30	150,000.00	(14,430.30)	Jan-08	Dec-08	Feb-08	Jan-09		2008
123091	2008 DOIT KU STORM WM UPGRADE		50,000.00	50,000.00	100%	0.00%	-	50,000.00	50,000.00	Sep-08	Sep-08				2008
123122	08 SCM CENT REP/REWIND	760,976.50	1,155,730.00	394,753.50	34%	0.21%	760,976.50	1,155,730.00	394,753.50	Mar-08	Sep-08	Jan-08	Nov-09	Project variance due to lower KU transformer failures than anticipated in original budget.	2008
123128	SIGMA CORRESPONDING		77,304.71	77,304.71	100%	0.00%	-	77,304.71	77,304.71	Jan-08	Dec-08				2008
123136	KU POLE INSPECTION		1.23	1.23	100%	0.00%	-	1.23	1.23	Sep-08	Sep-09				2008
123143	KY RIVER PUMP SUB XFRM	(214,158.30)		214,158.30		-0.06%	(214,158.30)	-	214,158.30			Sep-07	Dec-09		2008
123149	Area 1 Improvements	15,838.17	22,000.12	6,161.95	28%	0.00%	15,838.17	22,000.12	6,161.95	Jun-08	Dec-08	Jul-08	Sep-08		2008
123150	Area 2 Improvements	8,247.47	13,500.00	5,252.53	39%	0.00%	8,247.47	13,500.00	5,252.53	Jun-08	Jun-08	Jul-08	Sep-08		2008
123152	Area 4 Improvements	21,453.44	3,000.00	(18,453.44)	-615%	0.01%	21,453.44	3,000.00	(18,453.44)	Jul-08	Jul-08	Dec-08	Mar-09		2008
123153	Area 5 Improvements		13,500.01	13,500.01	100%	0.00%	-	13,500.01	13,500.01	Apr-08	Aug-08				2008
123154	Area 6 Improvements	13,487.73	12,000.35	(1,487.38)	-12%	0.00%	13,487.73	12,000.35	(1,487.38)	Mar-08	Mar-08	Jun-08	Aug-08		2008
123155	Area 7 Improvements	14,653.70	26,000.24	11,346.54	44%	0.00%	14,653.70	26,000.24	11,346.54	May-08	Aug-08	Nov-08	Mar-09		2008
123156	Area 8 Improvements		39,000.03	39,000.03	100%	0.00%	-	39,000.03	39,000.03	Mar-08	Nov-08				2008
123157	Area 9 Improvements		25,000.00	25,000.00	100%	0.00%	-	25,000.00	25,000.00	Apr-08	Nov-08				2008
123158	Area 10 Improvements		23,600.02	23,600.02	100%	0.00%	-	23,600.02	23,600.02	Apr-08	Dec-08				2008
123160	Area 12 Improvements		9,299.99	9,299.99	100%	0.00%	-	9,299.99	9,299.99	Jun-08	Jun-08				2008
123161	MISC KU BUS OFFICE	150,394.93	50,000.00	(100,394.93)	-201%	0.04%	150,394.93	50,000.00	(100,394.93)	Dec-08	Dec-08	Sep-08	Dec-08		2008
123162	2008 KU ERTS	99,185.93	125,000.00	25,814.07	21%	0.03%	99,185.93	125,000.00	25,814.07	Apr-08	Dec-08	Apr-08	Apr-08		2008
123186	TY SEWAGE TANK INSTALL 08		68,000.00	68,000.00	100%	0.00%	-	68,000.00	68,000.00	Sep-08	Sep-08				2008
123187	TY ABATEMENT (1000 FT) 08		46,000.00	46,000.00	100%	0.00%	-	46,000.00	46,000.00	Jun-08	Jun-08				2008
123188	TY MISC MOTOR RBLDS 08	38,771.13	90,000.00	51,228.87	57%	0.01%	38,771.13	90,000.00	51,228.87	Apr-08	Oct-08	Jul-08	Jul-09		2008
123189	TY SAFETY EQUIP REPL 08	9,848.48	15,000.00	5,151.52	34%	0.00%	9,848.48	15,000.00	5,151.52	Aug-08	Aug-08	Sep-08	Oct-08		2008
123190	TY3 TRAV SCREEN BOOMS 08	14,008.17	9,000.00	(5,008.17)	-56%	0.00%	14,008.17	9,000.00	(5,008.17)	Apr-08	May-08	May-08	Nov-08		2008
123191	TY COAL POND SMP PMP 08	19,331.76	15,000.00	(4,331.76)	-29%	0.01%	19,331.76	15,000.00	(4,331.76)	Aug-08	Aug-08	Nov-08	Dec-08		2008
123192	TY3 Recorder Repl 10		9,500.01	9,500.01	100%	0.00%	-	9,500.01	9,500.01	Apr-08	Apr-08				2008
123193	TY3 Rotor Temp Meter 10		10,000.01	10,000.01	100%	0.00%	-	10,000.01	10,000.01	Apr-08	Apr-08				2008
123194	TY SCAFFOLD 08	11,982.33	15,000.00	3,017.67	20%	0.00%	11,982.33	15,000.00	3,017.67	Apr-08	Apr-08	Oct-08	Oct-08		2008
123195	TY Trench Box 10		20,000.00	20,000.00	100%	0.00%	-	20,000.00	20,000.00	Apr-08	Apr-08				2008
123196	TY3 5-4 EL MILL CONV 08	162,615.11	222,000.00	59,384.89	27%	0.04%	162,615.11	222,000.00	59,384.89	Apr-08	May-08	Feb-08	Jul-08		2008
123197	TY CNTRL WORKSTN UPGR 08	66,218.95	39,000.00	(27,218.95)	-70%	0.02%	66,218.95	39,000.00	(27,218.95)	Apr-08	May-08	May-08	Oct-09		2008

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
123198	TY3 480V SWGR REPL 08	210,874.70	271,000.00	60,125.30	22%	0.06%	210,874.70	271,000.00	60,125.30	Feb-08	Apr-08	May-08	Jun-08		2008
123200	BR3 MV Remote Racking Device		20,000.00	20,000.00	100%	0.00%	-	20,000.00	20,000.00	Jun-08	Jun-08				2008
123201	BR2 Igniter Repl 08		111,000.01	111,000.01	100%	0.00%	-	111,000.01	111,000.01	Nov-08	Dec-09	Jan-09	Apr-09		2008
123202	BR Radio Repeater Repl 08	25,225.68	35,000.00	9,774.32	28%	0.01%	25,225.68	35,000.00	9,774.32	Apr-08	Apr-08	May-08	Jun-08		2008
123203	BR1 AH Basket Repl 08	623,092.65	655,000.06	31,907.41	5%	0.17%	623,092.65	655,000.06	31,907.41	May-08	Nov-08	Jun-08	Dec-08		2008
123204	BR Dissolved O2 Analyzer Repl	39,916.76	40,000.01	83.25	0%	0.01%	39,916.76	40,000.01	83.25	Mar-08	Mar-08	Oct-08	Jul-09		2008
123205	Armstrong Coal 69kV Tap	9,007.54		(9,007.54)		0.00%	9,007.54	-	(9,007.54)			Sep-07	Dec-09		2008
123206	BR2 Inverter Rm Cooling System	21,690.24	50,000.08	28,309.84	57%	0.01%	21,690.24	50,000.08	28,309.84	Mar-08	May-08	May-08	Oct-08		2008
123207	BR 3 Control Air Reciever Repl	12,867.83	18,000.02	5,132.19	29%	0.00%	12,867.83	18,000.02	5,132.19	Feb-08	Mar-08	Mar-08	Nov-08		2008
123208	BR Milling Machine 10		13,000.00	13,000.00	100%	0.00%	-	13,000.00	13,000.00	Apr-08	Apr-08				2008
123209	BR Laser Alignment 08	46,391.56	35,000.00	(11,391.56)	-33%	0.01%	46,391.56	35,000.00	(11,391.56)	Feb-08	Feb-08	Jan-08	Jan-08		2008
123210	BR Hydraulic Bolting Equipment		20,000.00	20,000.00	100%	0.00%	-	20,000.00	20,000.00	Feb-08	Feb-08				2008
123211	BR Vehicle Purchase 08	78.90	32,000.00	31,921.10	100%	0.00%	78.90	32,000.00	31,921.10	Jun-08	Jun-08	Dec-07	Jan-08		2008
123212	BR RO Chlorinator 08		25,000.01	25,000.01	100%	0.00%	-	25,000.01	25,000.01	Sep-08	Sep-08				2008
123213	BR Motor Rebuild/Replace 08	53,037.45	95,999.96	42,962.51	45%	0.01%	53,037.45	95,999.96	42,962.51	May-08	Nov-08	Jun-08	Nov-08		2008
123214	BR2 Mill Hoist 08	14,436.00	14,000.01	(435.99)	-3%	0.00%	14,436.00	14,000.01	(435.99)	Mar-08	Mar-08	Dec-08	Dec-08		2008
123216	BR Diesel Generator 10		145,000.01	145,000.01	100%	0.00%	-	145,000.01	145,000.01	May-08	Jun-08				2008
123217	BR3 Control Rm HVAC 08	129,653.84	294,999.97	165,346.13	56%	0.04%	129,653.84	294,999.97	165,346.13	Mar-08	Jun-08	May-08	Nov-09		2008
123218	BR 1/2 SW Pump Feed Repl 11		190,000.00	190,000.00	100%	0.00%	-	190,000.00	190,000.00	Oct-08	Nov-08				2008
123219	KU BRCT7 A/B Conversion 08	6,391,712.82	5,803,710.00	(588,002.82)	-10%	1.75%	6,391,712.82	5,803,710.00	(588,002.82)	Mar-08	May-08	Sep-08	Dec-09	Variance due to higher than expected craft labor costs due to market conditions, and additional scope introduced by OEM at the last minute.	2008
123234	GR Blr 5 Spare Mill Motor	(69.53)		69.53		0.00%	(69.53)	-	69.53			Dec-07	Jan-08		2008
123261	GDS Implementation - KU	18,651.28		(18,651.28)		0.01%	18,651.28	-	(18,651.28)			Nov-07	Dec-09		2008
123265	UK HOSP DISTR RELOCATE UG	18,849.09		(18,849.09)		0.01%	18,849.09	-	(18,849.09)			Jan-08	Nov-09		2008
123269	UK HOSP DISTR-RELOC OH COOPER	39,342.88		(39,342.88)		0.01%	39,342.88	-	(39,342.88)			May-08	Aug-08		2008
123280	GH CONVEYOR BELT REPL 08	273,116.58	274,999.19	1,882.61	1%	0.07%	273,116.58	274,999.19	1,882.61	Jan-08	Dec-08	May-08	May-09		2008
123281	GH DRIFT DIVERSION		100,000.73	100,000.73	100%	0.00%	-	100,000.73	100,000.73	Jan-08	Dec-08				2008
123282	GH1 CT CELL 1-1 REBUILD	426,823.12	428,999.67	2,176.55	1%	0.12%	426,823.12	428,999.67	2,176.55	Jan-08	Dec-08	Mar-08	Oct-08		2008
123283	GH2 2-1 AUX CONDENSER RETUBE	76,443.04	153,999.44	77,556.40	50%	0.02%	76,443.04	153,999.44	77,556.40	Jan-08	Dec-08	Jun-08	Sep-08		2008
123284	GH3 CT CELL 3-5 REBUILD	410,849.17	428,999.65	18,150.48	4%	0.11%	410,849.17	428,999.65	18,150.48	Jan-08	Dec-08	Oct-08	Dec-08		2008
123285	GH3 CT CELL 3-6 REBUILD	416,234.22	429,000.68	12,766.46	3%	0.11%	416,234.22	429,000.68	12,766.46	Jan-08	Dec-08	Oct-08	Dec-08		2008
123286	GH4 GENERATOR REWEDGE	147,128.68	299,999.10	152,870.42	51%	0.04%	147,128.68	299,999.10	152,870.42	Jan-08	Dec-08	Apr-08	Jun-08		2008
123287	GH MISCELLANEOUS MOTORS	143,057.75	232,995.16	89,937.41	39%	0.04%	143,057.75	232,995.16	89,937.41	Jan-08	Dec-08	Jun-08	Dec-08		2008
123288	GH BACKHOE	38,375.79	74,999.77	36,623.98	49%	0.01%	38,375.79	74,999.77	36,623.98	Jan-08	Dec-08	Oct-08	Oct-08		2008
123289	GH MOORING CELL C-4	322,818.92	244,999.87	(77,819.05)	-32%	0.09%	322,818.92	244,999.87	(77,819.05)	Jan-08	Dec-08	Aug-08	Sep-08		2008
123290	GH BU BUCKET CHAIN	299,837.09	393,999.94	94,162.85	24%	0.08%	299,837.09	393,999.94	94,162.85	Jan-08	Dec-08	Aug-08	Aug-08		2008
123291	GH4 4-2 CCW HEAT EXCHANGER	152,236.54	179,999.86	27,763.32	15%	0.04%	152,236.54	179,999.86	27,763.32	Jan-08	Dec-08	Mar-08	Jun-08		2008
123302	UK Med Cntr Hse Relo	255,578.27		(255,578.27)		0.07%	255,578.27	-	(255,578.27)			Dec-07	Dec-09		2008
123319	TC CT Ground Fault Prot 1 KU		52,800.00	52,800.00	100%	0.00%	-	52,800.00	52,800.00	Feb-08	Nov-08				2008
123320	TC CT Oil Varnish Rem Sys KU	30,840.70	29,700.00	(1,140.70)	-4%	0.01%	30,840.70	29,700.00	(1,140.70)	Mar-08	Mar-08	Jan-08	Feb-08		2008
123321	TC CT UCVG Controller KU	25,847.63	29,700.00	3,852.37	13%	0.01%	25,847.63	29,700.00	3,852.37	Apr-08	Aug-08	Nov-08	Aug-09		2008
123324	KU Storms - January 29, 2008	113,991.47		(113,991.47)		0.03%	113,991.47	-	(113,991.47)			Aug-07	May-08		2008
123335	BRUSS FEEDER	27,356.88		(27,356.88)		0.01%	27,356.88	-	(27,356.88)			Nov-07	Aug-08		2008
123351	Lynch-Pocket 69kV Holmes Mill	391,163.43		(391,163.43)		0.11%	391,163.43	-	(391,163.43)			Dec-07	Jun-08	Emergency replacement of multiple structure that failured.	2008
123364	KU-SL-CEMS Stacks		699,720.00	699,720.00	100%	0.00%	-	699,720.00	699,720.00	Jan-08	Dec-08			Funding for this project was used for 126657 for a combination of Mercury monitoring projects.	2008
123372	Lebanon East Sbstn - 427	232,036.12		(232,036.12)		0.06%	232,036.12	-	(232,036.12)			Jan-08	May-09		2008
123378	UK Fiber Relocation	25,958.23		(25,958.23)		0.01%	25,958.23	-	(25,958.23)			Sep-07	Dec-09		2008
123380	GR U3 DCS Processor Upgrade	(454.53)		454.53		0.00%	(454.53)	-	454.53			Oct-07	Jan-08		2008
123385	Bladelogic - KU	1,758.25		(1,758.25)		0.00%	1,758.25	-	(1,758.25)			Nov-07	Jun-08		2008
123387	BR 1-3 PULV GEARBOX RBLD 07	309.57		(309.57)		0.00%	309.57	-	(309.57)			Oct-07	Mar-09		2008
123389	nMarket PJM - KU	299.89		(299.89)		0.00%	299.89	-	(299.89)			Oct-07	Jan-08		2008
123409	PeopleSoft 8.9 Enhance		73,932.00	73,932.00	100%	0.00%	-	73,932.00	73,932.00	Jan-08	Dec-11				2008
123410	Purchase PC Substation	263.88		(263.88)		0.00%	263.88	-	(263.88)			Nov-07	Mar-08		2008
123414	HW/SW Dev Tools026510 2008-KU	11,127.64	12,220.00	1,092.36	9%	0.00%	11,127.64	12,220.00	1,092.36	Jan-08	Dec-08	Feb-08	Dec-08		2008
123416	ITSD HW/SW EM 2008 - KU	3,319.85	7,407.00	4,087.15	55%	0.00%	3,319.85	7,407.00	4,087.15	Jan-08	Dec-08	Feb-08	Nov-08		2008
123418	ITSD HW/SW PG 2008 - KU	4,241.13	7,407.00	3,165.87	43%	0.00%	4,241.13	7,407.00	3,165.87	Jan-08	Dec-08	May-08	Dec-08		2008
123420	HW/SW Dev Tools026540 2008-KU	5,408.70	9,876.00	4,467.30	45%	0.00%	5,408.70	9,876.00	4,467.30	Jan-08	Dec-08	Feb-08	Dec-08		2008
123422	HW/SW Dev Tools026560 2008-KU	6,651.08	12,345.00	5,693.92	46%	0.00%	6,651.08	12,345.00	5,693.92	Jan-08	Dec-08	Feb-08	Dec-08		2008
123424	HW/SW Dev Tools026570 2008-KU	8,827.16	12,345.00	3,517.84	28%	0.00%	8,827.16	12,345.00	3,517.84	Jan-08	Dec-08	Feb-08	Dec-08		2008
123426	HW/SW Dev Tools026580 2008-KU	8,992.31	12,345.00	3,352.69	27%	0.00%	8,992.31	12,345.00	3,352.69	Jan-08	Dec-08	Feb-08	Apr-09		2008
123428	Monitor Replacement - KU 2008	22,219.08	23,000.00	780.92	3%	0.01%	22,219.08	23,000.00	780.92	Jan-08	Dec-08	Mar-08	Dec-08		2008
123433	Tier C rotation - KU 2008	384,334.69	332,130.91	(52,203.78)	-16%	0.11%	384,334.69	332,130.91	(52,203.78)	Jan-08	Dec-08	Mar-08	Sep-09		2008
123437	DBProtect -DB Monitoring - KU	28,619.68		(28,619.68)		0.01%	28,619.68	-	(28,619.68)			Dec-08	Dec-08		2008
123439	Lou Elec Upgrades 2008 - KU	32,733.64	48,880.00	16,146.36	33%	0.01%	32,733.64	48,880.00	16,146.36	Jan-08	Dec-08	Jan-08	Dec-08		2008
123441	Lou Racks & Furn 2008 - KU	22,100.35		(22,100.35)		0.01%	22,100.35	-	(22,100.35)			Jun-08	Dec-08		2008
123442	Avaya System Upgrades - KU	149,552.84	150,000.02	447.18	0%	0.04%	149,552.84	150,000.02	447.18	Jan-08	Dec-08	Apr-08	Dec-08		2008
123444	Bulk Pwr & Enviro Sys 2008-KU	36,062.57	49,380.08	13,317.51	27%	0.01%	36,062.57	49,380.08	13,317.51	Jan-08	Dec-08	Jan-08	Mar-09		2008
123445	Develop KU Campus Networks	148,381.58	149,999.99	1,618.41	1%	0.04%	148,381.58	149,999.99	1,618.41	Jan-08	Dec-08	Apr-08	Feb-09		2008
123447	Mobile Radio 2008 - KU	11,580.65	12,345.02	764.37	6%	0.00%	11,580.65	12,345.02	764.37	Jan-08	Dec-08	Apr-08	Dec-08		2008
123449	NW Devices & Infrast2008-KU	24,243.04	24,439.98	196.94	1%	0.01%	24,243.04	24,439.98	196.94	Jan-08	Dec-08	Jan-08	Dec-08		2008
123451	NW Tools & Test Equip 2008-KU	24,023.30	24,440.00	416.70	2%	0.01%	24,023.30	24,440.00	416.70	Jan-08	Dec-08	Jan-08	Nov-08		2008
123453	N KY Backbone Renovat2008-KU	340,493.85	469,999.95	129,506.10	28%	0.09%	340,493.85	469,999.95	129,506.10	Jan-08	Dec-09	Aug-08	Dec-09		2008
123455	OPGW-MC to Hardin 345KV-KU		48,880.00	48,880.00	100%	0.00%	-	48,880.00	48,880.00	Jan-08	Dec-08				2008
123457	Outside Cable Plant 2008-KU	88,157.01	98,759.96	10,602.95	11%	0.02%	88,157.01	98,759.96	10,602.95	Jan-08	Dec-08	Feb-08	Apr-09		2008

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123461	Telephone Sys Cap Exp2008-KU	47,039.35	48,880.01	1,840.66	4%	0.01%	47,039.35	48,880.01	1,840.66	Jan-08	Dec-08	Feb-08	Dec-08		2008
123463	TMIS Replacement 2008- KU		48,880.01	48,880.01	100%	0.00%	-	48,880.01	48,880.01	Jan-08	Dec-08				2008
123465	Cabl for Server Connec2008-KU	18,808.26	21,995.95	3,187.69	14%	0.01%	18,808.26	21,995.95	3,187.69	Jan-08	Dec-08	Feb-08	Mar-09		2008
123467	Content Switch Replacement-KU	98,946.91	73,319.99	(25,626.92)	-35%	0.03%	98,946.91	73,319.99	(25,626.92)	Jan-08	Dec-08	Oct-08	Dec-08		2008
123476	Server HW Refresh 2008-KU	142,648.59	136,863.90	(5,784.69)	-4%	0.04%	142,648.59	136,863.90	(5,784.69)	Jan-08	Dec-08	Feb-08	Dec-08		2008
123480	Access Switch Rotation2008-KU	144,706.52	146,640.37	1,933.85	1%	0.04%	144,706.52	146,640.37	1,933.85	Jan-08	Dec-08	Feb-08	Dec-08		2008
123482	Core NW Infrastructure2008-KU	72,681.30	73,319.94	638.64	1%	0.02%	72,681.30	73,319.94	638.64	Jan-08	Dec-08	Feb-08	Jul-08		2008
123486	Ebusiness Firewall Replace-KU	39,566.38	53,767.99	14,201.61	26%	0.01%	39,566.38	53,767.99	14,201.61	Jan-08	Dec-08	Oct-08	Feb-09		2008
123489	NW Acc Device&Gateway2008-KU	24,352.03		(24,352.03)		0.01%	24,352.03	-	(24,352.03)			Jun-08	Dec-08		2008
123491	Network Management 2008-KU	25,616.93	24,440.01	(1,176.92)	-5%	0.01%	25,616.93	24,440.01	(1,176.92)	Jan-08	Dec-08	Apr-08	Dec-08		2008
123493	Sec Infrastructure Enh-KU	7,707.24	9,775.92	2,068.68	21%	0.00%	7,707.24	9,775.92	2,068.68	Jan-08	Dec-08	Apr-08	Sep-08		2008
123497	IT Research Tech Inv 2008-KU		19,552.00	19,552.00	100%	0.00%	-	19,552.00	19,552.00	Jan-08	Dec-08				2008
123501	Intrusion Prevention 2008-KU	17,664.74	24,440.02	6,775.28	28%	0.00%	17,664.74	24,440.02	6,775.28	Jan-08	Dec-08	Dec-08	Jan-09		2008
123503	ITSecurity Infrastruce2008-KU	33,519.66	61,100.00	27,580.34	45%	0.01%	33,519.66	61,100.00	27,580.34	Jan-08	Dec-08	Mar-08	Feb-09		2008
123507	LogConsol/Cor/AlertExp2008-KU	45,250.83	73,320.03	28,069.20	38%	0.01%	45,250.83	73,320.03	28,069.20	Jan-08	Dec-08	Dec-08	Jan-09		2008
123509	VulnerabilityScanning2008-KU	2,717.66	10,875.80	8,158.14	75%	0.00%	2,717.66	10,875.80	8,158.14	Jan-08	Dec-08	Dec-08	Jan-09		2008
123534	GE-KU-Infrared Analysis Equip		17,484.00	17,484.00	100%	0.00%	-	17,484.00	17,484.00	Jan-08	Dec-08				2008
123535	SL-KU-Plant Lab Equipment	17,626.16	24,975.00	7,348.84	29%	0.00%	17,626.16	24,975.00	7,348.84	Jan-08	Dec-08	Nov-08	Jan-09		2008
123536	SL-KU-Coal Analyzer		24,498.00	24,498.00	100%	0.00%	-	24,498.00	24,498.00	Jan-08	Dec-08				2008
123537	GE-KU-PCs		4,995.00	4,995.00	100%	0.00%	-	4,995.00	4,995.00	Jan-08	Dec-09				2008
123538	SL-KU-ION Chromatograph Repl		19,980.00	19,980.00	100%	0.00%	-	19,980.00	19,980.00	Jan-08	Dec-08				2008
123539	SL-KU-Sulfer Analyzer		26,496.00	26,496.00	100%	0.00%	-	26,496.00	26,496.00	Jan-08	Dec-08				2008
123540	SL-KU-Gas Chromatograph		22,479.00	22,479.00	100%	0.00%	-	22,479.00	22,479.00	Jan-08	Dec-08				2008
123541	GE-KU-Testing Equip		9,996.00	9,996.00	100%	0.00%	-	9,996.00	9,996.00	Jan-08	Dec-11				2008
123542	GE-KU-Grnd Radar Equip		12,999.00	12,999.00	100%	0.00%	-	12,999.00	12,999.00	Jan-08	Dec-10				2008
123543	GE-KU-Predictive Equip		34,497.00	34,497.00	100%	0.00%	-	34,497.00	34,497.00	Jan-08	Dec-08				2008
123544	SL-KU-Mercury Analyzer		29,997.00	29,997.00	100%	0.00%	-	29,997.00	29,997.00	Jan-08	Dec-08				2008
123545	GE-KU-Digital Microscope		12,498.00	12,498.00	100%	0.00%	-	12,498.00	12,498.00	Jan-08	Dec-09				2008
123546	GE-KU-Data Quality Initiative		24,999.00	24,999.00	100%	0.00%	-	24,999.00	24,999.00	Jan-08	Dec-08				2008
123547	GE-KU-Thermography Camera		19,980.00	19,980.00	100%	0.00%	-	19,980.00	19,980.00	Jan-08	Dec-08				2008
123548	SL-KU-Moisture Analyzer		3,000.00	3,000.00	100%	0.00%	-	3,000.00	3,000.00	Jan-08	Mar-11				2008
123549	SL-KU-Dilution Probe		89,964.00	89,964.00	100%	0.00%	-	89,964.00	89,964.00	Jan-08	Dec-08				2008
123550	GE-KU-Eddy Current		12,492.00	12,492.00	100%	0.00%	-	12,492.00	12,492.00	Jan-08	Dec-08				2008
123557	BR3 SCR	1,009,717.57	2,000,000.00	990,282.43	50%	0.28%	1,009,717.57	2,000,000.00	990,282.43	Jan-08	Dec-11	Jan-08	Dec-09	Study was completed under budget for the year.	2008
123568	KU-IT Capital		(3,891,502.00)	(3,891,502.00)	100%	0.00%	-	(3,891,502.00)	(3,891,502.00)	Jan-08	Jun-08			Project used to capture a general budget reduction during planning process. Various projects were reduced in 2008 to offset this budget.	2008
123573	Somerset S. Main Street	(3,267.48)		3,267.48		0.00%	(3,267.48)	-	3,267.48			Dec-07	Aug-09		2008
123576	GARRARD CO HIGH SCHOOL RELO	79,696.33		(79,696.33)		0.02%	79,696.33	-	(79,696.33)			Dec-07	Aug-09		2008
123577	ALEX CREEK EKPC TAP UNIT T-041	87,761.21		(87,761.21)		0.02%	87,761.21	-	(87,761.21)			Dec-07	Apr-09		2008
123586	NESTLE 795 CIRCUIT	116,393.00		(116,393.00)		0.03%	116,393.00	-	(116,393.00)			Nov-07	May-09		2008
123602	EWINGTON SUBSTATION UPGRAD	61,528.21		(61,528.21)		0.02%	61,528.21	-	(61,528.21)	Jan-09	Dec-09	Dec-07	Aug-09		2008
123610	VERSAILLES DRIVE THRU WINDOW	170.18		(170.18)		0.00%	170.18	-	(170.18)			Dec-07	Mar-09		2008
123615	BR Media Projector 07	5,257.04		(5,257.04)		0.00%	5,257.04	-	(5,257.04)			Jan-08	Jan-08		2008
123623	KU 3-Phase Testing Equip	25,048.72		(25,048.72)		0.01%	25,048.72	-	(25,048.72)			Sep-08	Sep-08		2008
123625	Louden Ave-Haefling Hwy Relo	167,562.98		(167,562.98)		0.05%	167,562.98	-	(167,562.98)			Mar-08	Aug-09		2008
123626	Corning Glass	(6,784.14)		6,784.14		0.00%	(6,784.14)	-	6,784.14			Apr-08	Nov-09		2008
123627	Bardstown Industrial 69kV Tap	77,389.12		(77,389.12)		0.02%	77,389.12	-	(77,389.12)			Mar-08	Jun-09		2008
123631	Blue Coat Appliances - KU	133.09		(133.09)		0.00%	133.09	-	(133.09)			Dec-07	Apr-08		2008
123633	StoreRoom Cameras (KU %)	3,362.32		(3,362.32)		0.00%	3,362.32	-	(3,362.32)			Dec-07	Mar-09		2008
123636	iProcurement Punchout (KU %)	23,732.81		(23,732.81)		0.01%	23,732.81	-	(23,732.81)			Dec-07	Feb-09		2008
123637	Replace Farley-US Steel		1,250,000.00	1,250,000.00	100%	0.00%	-	1,250,000.00	1,250,000.00	Jan-08	Dec-10			Project delayed indefinitely until greater need identified.	2008
123638	Parkers Mill Tap	167,596.75	500,000.00	332,403.25	66%	0.05%	167,596.75	500,000.00	332,403.25	Jan-08	Aug-08	May-08	Mar-09	A lesser scope of work and lower costs than originally estimated for the budget were ultimately required.	2008
123639	Madisonville GE Tap		400,000.00	400,000.00	100%	0.00%	-	400,000.00	400,000.00	Jan-08	Jul-08			Project delayed indefinitely until greater need identified.	2008
123640	Brdstwn-Hodgenville		300,000.00	300,000.00	100%	0.00%	-	300,000.00	300,000.00	Jan-08	Jun-08			Project delayed indefinitely by Transmission Planning until greater need identified.	2008
123641	GH 1G TRANSFORMER	28.92		(28.92)		0.00%	28.92	-	(28.92)			Dec-07	Jan-08		2008
123646	Intrusion Det Servers-KU		120,000.00	120,000.00	100%	0.00%	-	120,000.00	120,000.00	Jun-08	Dec-09				2008
123648	Control Ctr Radios - KU		104,000.00	104,000.00	100%	0.00%	-	104,000.00	104,000.00	Jun-08	Jun-08				2008
123650	Routine EMS - KU	11,148.50	212,039.88	200,891.38	95%	0.00%	11,148.50	212,039.88	200,891.38	Jan-08	Dec-11	Dec-08	May-09		2008
123652	RTU'S - KU		275,004.00	275,004.00	100%	0.00%	-	275,004.00	275,004.00	Jan-08	Dec-08				2008
123653	Stretch Gap 2008 - KU		(4,129,999.98)	(4,129,999.98)	100%	0.00%	-	(4,129,999.98)	(4,129,999.98)	Jan-08	Jun-08			Represents amount that would be delayed or cancelled during the year to meet budget.	2008
123654	Critical Spare 161/69 Xfrmr	19,932.21	1,000,000.00	980,067.79	98%	0.01%	19,932.21	1,000,000.00	980,067.79	Feb-08	Dec-09	Dec-08	Dec-09	This project rewound the transformer that failed at Harlan so that it could be used as a system spare. The project extended into 2009 and 2010. The budget assumed a purchase all in 2008.	2008
123655	Critical Spare 138/69 Xfrmr	367,705.13	850,000.00	482,294.87	57%	0.10%	367,705.13	850,000.00	482,294.87	Mar-08	Dec-09	Sep-08	Nov-09	This project rewound the transformer that failed at West Cliff so that it could be used as a system spare. The project extended into 2009 and 2010. The budget assumed a purchase all in 2008.	2008
123656	2008 Dist Capacitors - KU		491,004.12	491,004.12	100%	0.00%	-	491,004.12	491,004.12	Jan-08	Dec-08			Budget is developed at a higher level to encompass multiple projects. The funding was used for various projects.	2008
123657	KU-SL-Sulfer CHN Analyzer	47,761.00		(47,761.00)		0.01%	47,761.00	-	(47,761.00)			Mar-08	Apr-08		2008
123660	East Frankfort 138-69kV 120MVA		71,000.00	71,000.00	100%	0.00%	-	71,000.00	71,000.00	Jan-08	Dec-10				2008
123661	WestCliff 93MVA		1,000,000.00	1,000,000.00	100%	0.00%	-	1,000,000.00	1,000,000.00	Jan-08	Apr-08			This project was cancelled when the failure at West Cliff was replaced with a spare transformer.	2008

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Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
123666	Bryant Rd 69 KV Tap	41,094.84		(41,094.84)		0.01%	41,094.84	-	(41,094.84)			Apr-08	Oct-09		2008
123675	KU BRCT7 Quench Clr Noz Rpl 08	154,832.01		(154,832.01)		0.04%	154,832.01	-	(154,832.01)			Oct-08	Dec-08		2008
123679	RELOC HWY60 BYPASS PROJ	21,084.19		(21,084.19)		0.01%	21,084.19	-	(21,084.19)			Aug-08	Dec-09		2008
123683	Bryant RD Temp #3 West Ckt	294,965.31		(294,965.31)		0.08%	294,965.31	-	(294,965.31)			Mar-08	Dec-09		2008
123684	Bryant RD Temp #3 Exit Ckts	21,364.36		(21,364.36)		0.01%	21,364.36	-	(21,364.36)			May-08	Dec-09		2008
123685	LEX NW SPUR ROAD CKT	54,192.57		(54,192.57)		0.01%	54,192.57	-	(54,192.57)			May-08	May-09		2008
123686	LEX NW 151 TIE CKT	237,062.43		(237,062.43)		0.06%	237,062.43	-	(237,062.43)			Aug-08	Dec-09		2008
123689	SOM NORTH BYPASS I66	38,284.73		(38,284.73)		0.01%	38,284.73	-	(38,284.73)			Nov-08	Jun-09		2008
123690	TY3 Turb Rm Sump Pump Repl 08	14,393.80		(14,393.80)		0.00%	14,393.80	-	(14,393.80)			Jan-08	May-08		2008
123700	GR Truck	153.94		(153.94)		0.00%	153.94	-	(153.94)			Dec-07	Jan-08		2008
123703	INST RIVER VIEW COAL 69 TAP	66,601.33		(66,601.33)		0.02%	66,601.33	-	(66,601.33)			Feb-08	Aug-09		2008
123704	Innovation Sub Exit Ckts	194,509.65		(194,509.65)		0.05%	194,509.65	-	(194,509.65)			Oct-08	Jul-09		2008
123705	Business Office Cameras	2,580.49		(2,580.49)		0.00%	2,580.49	-	(2,580.49)			Dec-07	Mar-08		2008
123706	BRYANT ROAD SUB	938,428.42		(938,428.42)		0.26%	938,428.42	-	(938,428.42)	Jan-09	Dec-09	Mar-08	Dec-09	Emergent project to install a 3rd transformer at Bryant Rd. Sub. due to load growth and reliability.	2008
123707	Bryant RD # 3 East Circuit	133,401.92		(133,401.92)		0.04%	133,401.92	-	(133,401.92)			Apr-08	Feb-09		2008
123732	BOC Training Room KU	5,952.24		(5,952.24)		0.00%	5,952.24	-	(5,952.24)			Jan-08	Feb-08		2008
123734	REPLACE HVAC-LEX OPS	8,534.00		(8,534.00)		0.00%	8,534.00	-	(8,534.00)			Feb-08	Mar-09		2008
123743	Haefling 714-Innovation Dr	73,226.34		(73,226.34)		0.02%	73,226.34	-	(73,226.34)			Aug-08	Jun-09		2008
123749	Innovation Drive 138kV Tap	269,949.99		(269,949.99)		0.07%	269,949.99	-	(269,949.99)			Mar-08	Aug-09		2008
123750	5-2 Seal Air Fan Replacement	26,834.32		(26,834.32)		0.01%	26,834.32	-	(26,834.32)			Jul-08	Oct-08		2008
123752	Air Liquide 138kV Addition	61,800.53		(61,800.53)		0.02%	61,800.53	-	(61,800.53)			Oct-08	Sep-09		2008
123757	KU Storm - Feb 5 & 6, 2008	866,976.88		(866,976.88)		0.24%	866,976.88	-	(866,976.88)			Feb-08	Jul-08	Budget is developed at a high level for weather events and reallocated to individual projects as major and minor weather events as they occur. In total, the full year variance on storms this year is $2,363K over budget.	2008
123758	BR3 Cooling Tower Repairs 08	813,368.89		(813,368.89)		0.22%	813,368.89	-	(813,368.89)			Feb-08	Oct-08	Emergent work due to wind damage causing complete failure of all 12 cooling tower stacks and associated equipment.	2008
123762	TY3 COLLECTOR RNG RPL 08	32,481.85		(32,481.85)		0.01%	32,481.85	-	(32,481.85)			Apr-08	Apr-09		2008
123770	VIRGINIA POWER	(87,608.15)		87,608.15		-0.02%	(87,608.15)	-	87,608.15			Mar-08	Feb-09		2008
123772	KU Storms - Feb 11, 2008	374,402.42		(374,402.42)		0.10%	374,402.42	-	(374,402.42)			Feb-08	Jun-09	Budget is developed at a high level for weather events and reallocated to individual projects as major and minor weather events as they occur. In total, the full year variance on storms this year is $2,363K over budget.	2008
123773	KU Storms Feb. 21-22, 2008	27,163.60		(27,163.60)		0.01%	27,163.60	-	(27,163.60)			Feb-08	May-08		2008
123787	PEOPLESOFT SELF GIVING (KU %)	30,604.42		(30,604.42)		0.01%	30,604.42	-	(30,604.42)			Feb-08	May-08		2008
123797	Three Rivers Rock Sale	(15,334.46)		15,334.46		0.00%	(15,334.46)	-	15,334.46			Aug-08	Aug-08		2008
123799	OpenFEP Database Expansion	13,703.25		(13,703.25)		0.00%	13,703.25	-	(13,703.25)			Apr-08	Apr-08		2008
123801	UNDERFREQUENCY LOAD SHED-KU	44,597.96		(44,597.96)		0.01%	44,597.96	-	(44,597.96)			Jun-08	Jun-09		2008
123806	COGNOS LICENSES (KU %)	4,779.40		(4,779.40)		0.00%	4,779.40	-	(4,779.40)			Dec-08	Apr-09		2008
123808	MOBILE S/C EXPANSION (KU%)	30,977.79		(30,977.79)		0.01%	30,977.79	-	(30,977.79)			Apr-08	Mar-09		2008
123809	BR3 WEST ROLLING DOOR 08	14,311.39		(14,311.39)		0.00%	14,311.39	-	(14,311.39)			Apr-08	May-08		2008
123813	KU/ODP Storm - March 4, 2008	45,326.48		(45,326.48)		0.01%	45,326.48	-	(45,326.48)			Mar-08	Mar-09		2008
123814	KU Storms - May 11, 2008	15,674.92		(15,674.92)		0.00%	15,674.92	-	(15,674.92)			May-08	Jun-08		2008
123815	KU Storms - June 3, 2008	4,715.51		(4,715.51)		0.00%	4,715.51	-	(4,715.51)			May-08	Jul-08		2008
123817	Compliance Docum. Software	63,328.72		(63,328.72)		0.02%	63,328.72	-	(63,328.72)			May-08	Aug-08		2008
123818	Install New Analog Backup RTU	58,449.15		(58,449.15)		0.02%	58,449.15	-	(58,449.15)			Apr-08	Sep-08		2008
123823	BR "G" Conv Gear Reducer 08	9,997.37		(9,997.37)		0.00%	9,997.37	-	(9,997.37)			Apr-08	May-08		2008
123830	Bond-St Paul & VACty-ClinchRiv	46,358.13		(46,358.13)		0.01%	46,358.13	-	(46,358.13)			Jul-08	Jun-09		2008
123852	BR1 Precip Rewire 08	142,197.53		(142,197.53)		0.04%	142,197.53	-	(142,197.53)			Sep-08	Oct-08		2008
123868	BR2-5 Cooling Twr Mtr Rwnd 08	4,788.56		(4,788.56)		0.00%	4,788.56	-	(4,788.56)			Apr-08	May-08		2008
123870	U3 Expansion Joints	10,065.46		(10,065.46)		0.00%	10,065.46	-	(10,065.46)			Jul-08	Sep-08		2008
123888	SQL Server Licenses - KU	13,324.19		(13,324.19)		0.00%	13,324.19	-	(13,324.19)			May-08	May-08		2008
123899	BRCT6 Gas Flow Trans 09	18,825.98		(18,825.98)		0.01%	18,825.98	-	(18,825.98)			Oct-08	Jan-09		2008
123901	BRCT Ice Plant Site Security 9	6,939.48		(6,939.48)		0.00%	6,939.48	-	(6,939.48)	Jan-09	Dec-09	Dec-08	Dec-09		2008
123905	BRCT7 Gas Flow Transmitter 08	15,725.73		(15,725.73)		0.00%	15,725.73	-	(15,725.73)			Oct-08	Jan-09		2008
123921	GS Dielectric Tester 2009	7,117.10		(7,117.10)		0.00%	7,117.10	-	(7,117.10)			Aug-08	Sep-08		2008
123957	GS FieldAlloyAn 2009	15,460.16		(15,460.16)		0.00%	15,460.16	-	(15,460.16)	Jan-09	Dec-09	Nov-08	Nov-08		2008
123958	GS FieldPortOil 2009	8,047.20		(8,047.20)		0.00%	8,047.20	-	(8,047.20)	Jan-09	Dec-09	Nov-08	Nov-08		2008
123978	Main Building Roof	126,429.92		(126,429.92)		0.03%	126,429.92	-	(126,429.92)	Jan-09	Dec-09	Dec-08	Feb-09		2008
123979	warehouse/Locker Room Roof	24,968.36		(24,968.36)		0.01%	24,968.36	-	(24,968.36)	Jan-09	Dec-09	Nov-08	Jan-09		2008
123988	Replace Service Truck	9,902.14		(9,902.14)		0.00%	9,902.14	-	(9,902.14)			Dec-08	Dec-08		2008
124095	ICE HOUSE ROOF REPLACEMENT	69,168.60		(69,168.60)		0.02%	69,168.60	-	(69,168.60)			Dec-08	Nov-09		2008
124103	TY Aux Xfmr Lead Repl 08-09	62,245.87		(62,245.87)		0.02%	62,245.87	-	(62,245.87)	May-09	May-09	Nov-08	Mar-09		2008
124158	*US 27 Highway relocation	11,041.99		(11,041.99)		0.00%	11,041.99	-	(11,041.99)			Dec-08	Dec-09		2008
124159	AIR GAS SUBSTATION	1,297,722.03		(1,297,722.03)		0.36%	1,297,722.03	-	(1,297,722.03)	Jan-09	Dec-09	Jun-08	Sep-09	Emergent project to serve Airgas Merchant Gases a new KU customer that will own and operate a merchant gas facility in Carroll County, Kentucky.	2008
124179	BR1 ESP Volt Cntrl Repl 09	26,214.63		(26,214.63)		0.01%	26,214.63	-	(26,214.63)			Sep-08	Mar-09		2008
124182	BR1 ESP Interlock 09	17,609.66		(17,609.66)		0.00%	17,609.66	-	(17,609.66)	Jan-09	Dec-09	Dec-08	Nov-09		2008
124185	AIR GAS DISTRIBUTION WORK	68,401.36		(68,401.36)		0.02%	68,401.36	-	(68,401.36)			Aug-08	Oct-09		2008
124291	Dow Corn W - Carltn 138kv	83,073.99		(83,073.99)		0.02%	83,073.99	-	(83,073.99)	Jan-09	Dec-09	Jun-08	Dec-09		2008
124302	BR Vehicle Purchase 09	37,375.96		(37,375.96)		0.01%	37,375.96	-	(37,375.96)	Jan-09	Dec-09	Nov-08	Nov-08		2008
124315	GH2 CT CELL 2-6 REBUILD	129,687.50		(129,687.50)		0.04%	129,687.50	-	(129,687.50)	Jan-09	Dec-09	Dec-08	Aug-09		2008
124347	BR Spare Redwater Pump 08	14,140.59		(14,140.59)		0.00%	14,140.59	-	(14,140.59)			Jul-08	Jul-08		2008
124348	BR CY Locker Room Roof 08	25,223.25		(25,223.25)		0.01%	25,223.25	-	(25,223.25)			Jul-08	Feb-09		2008
124349	PVL-161-69kV, 150 MVA tran rpl	87.86		(87.86)		0.00%	87.86	-	(87.86)			Oct-08	Dec-09		2008
124413	Portable Scale - London Stores	3,816.59		(3,816.59)		0.00%	3,816.59	-	(3,816.59)			Oct-08	Oct-08		2008

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Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
124417	BR Wrhse SE Rolling Door 08	10,167.50		(10,167.50)		0.00%	10,167.50	-	(10,167.50)			Jul-08	Jul-08		2008
124418	BR 1-2 SW Pump Rbld 08	117,993.73		(117,993.73)		0.03%	117,993.73	-	(117,993.73)			Jul-08	Aug-08		2008
124421	Bladelogic Lic Compliance KU	55,957.82		(55,957.82)		0.02%	55,957.82	-	(55,957.82)			Jul-08	Jul-08		2008
124441	GH CSI 2130 VIBRATION EQUIP	44,011.59		(44,011.59)		0.01%	44,011.59	-	(44,011.59)	Jan-09	Dec-09	Nov-08	Nov-08		2008
124445	GS PdM 2IOTech	7,481.21		(7,481.21)		0.00%	7,481.21	-	(7,481.21)			Nov-08	Nov-08		2008
124455	Spare Breakers	113,776.43		(113,776.43)		0.03%	113,776.43	-	(113,776.43)			Dec-08	Dec-08		2008
124457	INST ARMSTR DOCK 69 TAP	79,105.36		(79,105.36)		0.02%	79,105.36	-	(79,105.36)			Aug-08	Sep-09		2008
124460	Fawkes 69kV Brkr Repl	194,997.86		(194,997.86)		0.05%	194,997.86	-	(194,997.86)			Aug-08	Apr-09		2008
124461	KBR09-FAWKES	33,963.23		(33,963.23)		0.01%	33,963.23	-	(33,963.23)			Jun-08	Sep-09		2008
124494	*GRPP-604 Armsrtg Doc	7,381.10		(7,381.10)		0.00%	7,381.10	-	(7,381.10)			Aug-08	Jul-09		2008
124551	ASPEN SOFTWARE PURCHASE	48,154.48		(48,154.48)		0.01%	48,154.48	-	(48,154.48)			Nov-08	Sep-09		2008
124555	TC CT KU PURCH LUBOIL VARNIS	68,688.86		(68,688.86)		0.02%	68,688.86	-	(68,688.86)	Jan-09	Dec-09	Dec-08	Dec-08		2008
124576	Security Cameras - Midway	6,612.28		(6,612.28)		0.00%	6,612.28	-	(6,612.28)			Oct-08	Oct-08		2008
124577	Security Cameras - Stone Road	13,792.72		(13,792.72)		0.00%	13,792.72	-	(13,792.72)			Nov-08	Nov-08		2008
124578	BRCT 9 LCI Repl 08	686,722.30		(686,722.30)		0.19%	686,722.30	-	(686,722.30)			Jun-08	Jul-09	Emergent work due to finding of annual opportunity inspection.	2008
124580	Comp-related equip- KU 2011	17,231.08		(17,231.08)		0.00%	17,231.08	-	(17,231.08)			Sep-08	Dec-09		2008
124594	POWER LINE METERS -COMPLIANCE	9,198.96		(9,198.96)		0.00%	9,198.96	-	(9,198.96)			Jul-08	Jul-08		2008
124599	KU Storms - June 9 - 10, 2008	22,472.89		(22,472.89)		0.01%	22,472.89	-	(22,472.89)			Jun-08	Sep-08		2008
124600	KU - WINDSTORM 9/14/08	1,321,113.80		(1,321,113.80)		0.36%	1,321,113.80	-	(1,321,113.80)			Jun-08	Sep-09	Budget is developed at a high level for weather events and reallocated to individual projects as major and minor weather events as they occur. In total, the full year variance on storms this year is $2,363K over budget.	2008
124629	Carrollton- Metal 69kV	48,115.81		(48,115.81)		0.01%	48,115.81	-	(48,115.81)			Nov-08	Aug-09		2008
124639	SIMP-SHELBY TRANS POLE RPL	25,366.07		(25,366.07)		0.01%	25,366.07	-	(25,366.07)			Nov-08	Oct-09		2008
124650	BR1 Cooling Twr Fan Gearbox 08	21,654.08		(21,654.08)		0.01%	21,654.08	-	(21,654.08)			Nov-08	Nov-08		2008
124658	KU DETS Breakers	30,155.15		(30,155.15)		0.01%	30,155.15	-	(30,155.15)			Sep-08	Jan-09		2008
124684	09 CENT DSP HOOVER SUB	45,415.39		(45,415.39)		0.01%	45,415.39	-	(45,415.39)	Jan-09	Dec-09	Nov-08	Dec-09		2008
124686	09 CENT DSP OKONITE SUB	44,730.00		(44,730.00)		0.01%	44,730.00	-	(44,730.00)	Jan-09	Dec-09	Dec-08	Dec-09		2008
124740	WISE CKT 4642	101,773.49		(101,773.49)		0.03%	101,773.49	-	(101,773.49)			Oct-08	Feb-09		2008
124746	MANITOU CIRCUIT WORK	67,271.75		(67,271.75)		0.02%	67,271.75	-	(67,271.75)	Jan-09	Nov-09	Oct-08	Dec-08		2008
124747	BARDS HILL ROAD	91,197.44		(91,197.44)		0.02%	91,197.44	-	(91,197.44)	Sep-09	Sep-09	Oct-08	Jan-09		2008
124754	896-624 Relays	17,242.74		(17,242.74)		0.00%	17,242.74	-	(17,242.74)			Sep-08	Oct-08		2008
124755	196-614 Line Diff Relay	8,278.02		(8,278.02)		0.00%	8,278.02	-	(8,278.02)			Sep-08	Sep-09		2008
124756	896-604 Relays	12,775.15		(12,775.15)		0.00%	12,775.15	-	(12,775.15)			Oct-08	Apr-09		2008
124757	664-604 Line Diff Relay	8,278.02		(8,278.02)		0.00%	8,278.02	-	(8,278.02)			Sep-08	Jun-09		2008
124760	152-704 Line Diff Relay	9,481.20		(9,481.20)		0.00%	9,481.20	-	(9,481.20)			Sep-08	May-09		2008
124761	152-784 Line Diff Relay	9,481.20		(9,481.20)		0.00%	9,481.20	-	(9,481.20)			Oct-08	May-09		2008
124762	227-704 Line Diff Relay	9,481.20		(9,481.20)		0.00%	9,481.20	-	(9,481.20)			Sep-08	May-09		2008
124763	227-714 Line Diff Relay	9,481.20		(9,481.20)		0.00%	9,481.20	-	(9,481.20)			Oct-08	May-09		2008
124764	117-754 Line Diff Relay	9,481.20		(9,481.20)		0.00%	9,481.20	-	(9,481.20)			Sep-08	May-09		2008
124765	117-764 Line Diff Relay	9,481.20		(9,481.20)		0.00%	9,481.20	-	(9,481.20)			Oct-08	May-09		2008
124766	896-634 Relays	12,775.15		(12,775.15)		0.00%	12,775.15	-	(12,775.15)			Oct-08	Mar-09		2008
124773	FOURMILE RECOND 140	131,587.23		(131,587.23)		0.04%	131,587.23	-	(131,587.23)	May-09	May-09	Oct-08	Sep-09		2008
124779	Shelbyville to Simpsonville	373,727.07		(373,727.07)		0.10%	373,727.07	-	(373,727.07)			Sep-08	Dec-09	Emergency line rebuild due to underrate which began late in 2008 and continued into 2009. Due to the timing of the project, this was not in the budget for either year.	2008
124895	Higby Mill- 69kV	174,545.85		(174,545.85)		0.05%	174,545.85	-	(174,545.85)			Sep-08	Aug-09		2008
124910	072-814 Carrier	10,261.05		(10,261.05)		0.00%	10,261.05	-	(10,261.05)			Nov-08	Nov-08		2008
124911	072-804 Carrier	10,261.05		(10,261.05)		0.00%	10,261.05	-	(10,261.05)			Nov-08	Nov-08		2008
124912	071-608 Carrier	6,036.43		(6,036.43)		0.00%	6,036.43	-	(6,036.43)			Nov-08	Nov-08		2008
124913	032-814 Carrier	10,261.05		(10,261.05)		0.00%	10,261.05	-	(10,261.05)			Nov-08	Nov-08		2008
124914	032-804 Carrier	10,388.54		(10,388.54)		0.00%	10,388.54	-	(10,388.54)			Nov-08	Nov-08		2008
124918	UK Med Relay Comm Upgrade	19,227.63		(19,227.63)		0.01%	19,227.63	-	(19,227.63)			Sep-08	May-09		2008
124919	Amer. Ave Relay Comm Upgrade	15,536.12		(15,536.12)		0.00%	15,536.12	-	(15,536.12)			Sep-08	May-09		2008
124920	Higby Mill Relay Comm Upgrade	19,141.49		(19,141.49)		0.01%	19,141.49	-	(19,141.49)			Sep-08	May-09		2008
124921	066-684 Relays	9,288.77		(9,288.77)		0.00%	9,288.77	-	(9,288.77)			Sep-08	Sep-09		2008
124931	GH2 CT CELL REBUILD 08	3,511,494.15		(3,511,494.15)		0.96%	3,511,494.15	-	(3,511,494.15)			Aug-08	Jan-09	Emergent work due to cooling tower collapse	2008
125044	Delvinta- 600A metering CT	3,620.08		(3,620.08)		0.00%	3,620.08	-	(3,620.08)	Jan-10	Dec-10	Dec-08	Aug-09		2008
125288	Lexmark 6MVAR Cap Bank- REFUND	(62,603.07)		62,603.07		-0.02%	(62,603.07)	-	62,603.07			Aug-08	Aug-08		2008
125577	09 EMS Database Expansion- KU	127,375.24		(127,375.24)		0.03%	127,375.24	-	(127,375.24)			Dec-08	Dec-08		2008
125679	Storage Area Network KU	486,065.65		(486,065.65)		0.13%	486,065.65	-	(486,065.65)			Nov-08	Feb-09	The purchase of fiber channel switches for additional storage was needed to prepare for several significant IT infrastructure projects planned in 2009 and 2010. These were purchases in 2008 to take advantage of favorable pricing on materials. Funding for this purchase was reallocated from other projects.	2008
125683	Virtual Tape Library KU	128,632.14		(128,632.14)		0.04%	128,632.14	-	(128,632.14)			Sep-08	Oct-08		2008
125694	Race St Relay Comm Upgrade	2,308.03		(2,308.03)		0.00%	2,308.03	-	(2,308.03)			Sep-08	May-09		2008
125698	Lake Reba Tap RTU Install	6,655.59		(6,655.59)		0.00%	6,655.59	-	(6,655.59)			Nov-08	Sep-09		2008
125702	KU GE Borescope/Videoprobe	21,129.81		(21,129.81)		0.01%	21,129.81	-	(21,129.81)			Oct-08	Oct-08		2008
125716	GH2 CT CELL 2-5 REBUILD	129,687.50		(129,687.50)		0.04%	129,687.50	-	(129,687.50)	Jan-09	Dec-09	Dec-08	Aug-09		2008
125725	Artemus RTU Install	580.88		(580.88)		0.00%	580.88	-	(580.88)			Nov-08	Aug-09		2008
125734	SERVER FOR OMS - KU	12,286.68		(12,286.68)		0.00%	12,286.68	-	(12,286.68)			Oct-08	Oct-08		2008
125737	KU 2008 Maximo Licenses	186,733.58		(186,733.58)		0.05%	186,733.58	-	(186,733.58)			Oct-08	Oct-08		2008
125741	Blackboard Application- KU	10,207.11		(10,207.11)		0.00%	10,207.11	-	(10,207.11)			Oct-08	Nov-08		2008
125743	Dix Dam Network UG- KU	45,584.32		(45,584.32)		0.01%	45,584.32	-	(45,584.32)			Nov-08	Dec-08		2008
125746	DOE-Paducah- Replace RTU	12,922.06		(12,922.06)		0.00%	12,922.06	-	(12,922.06)			Oct-08	Apr-09		2008
125747	Duke- Fairview- Replace RTU	4,846.36		(4,846.36)		0.00%	4,846.36	-	(4,846.36)			Oct-08	Apr-09		2008

KENTUCKY UTILITIES
Case No. 2014-00371
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Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
125749	EWINGTON SUB UPGRADE	45,346.83		(45,346.83)		0.01%	45,346.83	-	(45,346.83)			Nov-08	Nov-09		2008
125751	ROBBINS, NEW HARLAN COAL CKT	76,349.47		(76,349.47)		0.02%	76,349.47	-	(76,349.47)			Dec-08	Apr-09		2008
125752	BELL CO COAL GRAMEADA #2	495,745.61		(495,745.61)		0.14%	495,745.61	-	(495,745.61)			Nov-08	Sep-09	Emergent work due to request from Bell Co Coal for primary metered service to their new site at Garmeada #2 Mine. Funding for this project was a reallocation of funds from several other Blanket New Business projects. Internal policy required individual projects for anything normally in a blanket project that cost $300K or more.	2008
125754	2008 KU DOIT OMS Translation	72,848.37		(72,848.37)		0.02%	72,848.37	-	(72,848.37)			Nov-08	Dec-08		2008
125762	GR DCS Backup Appliance	10,011.53		(10,011.53)		0.00%	10,011.53	-	(10,011.53)			Nov-08	Dec-08		2008
125764	Robbins Sub Add Circuit	36,678.90		(36,678.90)		0.01%	36,678.90	-	(36,678.90)			Nov-08	Oct-09		2008
125770	PROCARD RECEIPT (KU %)	6,776.28		(6,776.28)		0.00%	6,776.28	-	(6,776.28)			Nov-08	Dec-08		2008
125772	PC Power Management-KU	29,844.17		(29,844.17)		0.01%	29,844.17	-	(29,844.17)			Dec-08	Jan-09		2008
125774	WISM Expans & High Avail-KU	75,049.95		(75,049.95)		0.02%	75,049.95	-	(75,049.95)			Dec-08	Dec-08		2008
125778	GH1 ID FAN TRANSFORMER	235,675.00		(235,675.00)		0.06%	235,675.00	-	(235,675.00)			Dec-08	Jan-09		2008
125786	E-TOWN STOREROOM - LOT PAVING	108,051.90		(108,051.90)		0.03%	108,051.90	-	(108,051.90)			Dec-08	Dec-08		2008
125787	SHELBYVILLE STOREROOM - PAVING	102,508.20		(102,508.20)		0.03%	102,508.20	-	(102,508.20)			Dec-08	Dec-08		2008
125789	BrownN 924/934 DCUB-Rx Carrier	10,477.08		(10,477.08)		0.00%	10,477.08	-	(10,477.08)			Nov-08	Dec-08		2008
125790	American Ave 704 Carrier Repl	10,477.08		(10,477.08)		0.00%	10,477.08	-	(10,477.08)			Nov-08	Dec-08		2008
125791	W Lexington 714 Carrier Repl	10,627.80		(10,627.80)		0.00%	10,627.80	-	(10,627.80)			Nov-08	Dec-08		2008
125795	DX Lake Buoys 08	26,480.56		(26,480.56)		0.01%	26,480.56	-	(26,480.56)			Nov-08	Oct-09		2008
125796	DX Controls Relo & Upgrade 08	9,319.32		(9,319.32)		0.00%	9,319.32	-	(9,319.32)			Dec-08	Nov-09		2008
125799	GH MAINTENANCE TRUCK 08	15,040.22		(15,040.22)		0.00%	15,040.22	-	(15,040.22)			Dec-08	Dec-08		2008
125812	eDiscovery - KU	84,196.78		(84,196.78)		0.02%	84,196.78	-	(84,196.78)			Dec-08	Dec-09		2008
125815	GE Caesar II Sftwr Key	10,383.92		(10,383.92)		0.00%	10,383.92	-	(10,383.92)			Dec-08	Dec-08		2008
125817	GH PDM MOTOR ANALYZER PWR PACK	38,451.83		(38,451.83)		0.01%	38,451.83	-	(38,451.83)			Dec-08	Dec-08		2008
125827	KU Sulfer in Oil Analyzer	21,385.52		(21,385.52)		0.01%	21,385.52	-	(21,385.52)			Dec-08	Dec-08		2008
125830	TC KU CT Borescope	26,747.06		(26,747.06)		0.01%	26,747.06	-	(26,747.06)			Dec-08	Dec-08		2008
125834	OIL PUMPS FOR SPARE GSU	25,350.00		(25,350.00)		0.01%	25,350.00	-	(25,350.00)			Dec-08	Jan-09		2008
125841	RICHMOND STOREROOM PAVING	20,655.25		(20,655.25)		0.01%	20,655.25	-	(20,655.25)			Dec-08	Dec-08		2008
125842	GE Thermography Camera	6,889.71		(6,889.71)		0.00%	6,889.71	-	(6,889.71)			Dec-08	Dec-08		2008
125852	Fence @ Pennington Gap	8,728.11		(8,728.11)		0.00%	8,728.11	-	(8,728.11)			Dec-08	Dec-08		2008
111446-08	KT Misc CapEx 2008	290,745.16		(290,745.16)		0.08%	290,745.16	-	(290,745.16)			Sep-08	Nov-09		2008
BLDG216	BUILDING & GROUNDS 216	(9,248.10)		9,248.10		0.00%	(9,248.10)	-	9,248.10	Jan-04	Dec-04	Nov-07	May-08		2008
BLDG315	BUILDING & GROUNDS 315	2,430.70		(2,430.70)		0.00%	2,430.70	-	(2,430.70)	Jan-04	Dec-05	Jun-08	Oct-09		2008
BTM156	Behind The Meter 156	-		-		0.00%	-	-	-			Jan-04	Dec-09		2008
BTM216	BEHIND THE METER 216	(0.01)		0.01		0.00%	(0.01)	-	0.01			Jan-04	Dec-09		2008
BTM236	Behind the Meter 236	(0.00)		0.00		0.00%	(0.00)	-	0.00			Jan-04	Jun-09		2008
BTM256	BEHIND THE METER 256	(1,020.75)		1,020.75		0.00%	(1,020.75)	-	1,020.75			Jan-04	Jun-09		2008
BTM315	BEHIND THE METER 315	(1,021.72)		1,021.72		0.00%	(1,021.72)	-	1,021.72			Feb-05	Jun-09		2008
BTM366	BEHIND THE METER 366	(226.32)		226.32		0.00%	(226.32)	-	226.32			Jun-06	Sep-08		2008
BTM426	BEHIND THE METER - 014260	(0.05)		0.05		0.00%	(0.05)	-	0.05			Jan-04	Dec-09		2008
ECAPRR156	Inst cap/reg/recl-Earlington	7,065.16	10,895.72	3,830.56	35%	0.00%	7,065.16	10,895.72	3,830.56	Jan-04	Dec-09	Dec-04	Apr-09		2008
ECAPRR216	Instl cap/reg/recl-Danville	81,205.11	4,755.02	(76,450.09)	-1608%	0.02%	81,205.11	4,755.02	(76,450.09)	Jan-06	Dec-09	Mar-04	Dec-09		2008
ECAPRR236	Inst cap/reg/recl-Richmond	7,141.69	3,827.92	(3,313.77)	-87%	0.00%	7,141.69	3,827.92	(3,313.77)	Jan-07	Dec-09	Feb-04	Aug-09		2008
ECAPRR246	Inst cap/reg/recl-Etown	41,975.29	3,680.26	(38,295.03)	-1041%	0.01%	41,975.29	3,680.26	(38,295.03)	Jan-04	Dec-09	Feb-04	Dec-09		2008
ECAPRR256	Inst cap/reg/recl-Shelbyville	25,327.52	4,431.80	(20,895.72)	-471%	0.01%	25,327.52	4,431.80	(20,895.72)	Jan-04	Dec-09	Jan-04	Dec-09		2008
ECAPRR315	Inst cap/reg/recl-Lexington	82,767.24	11,025.00	(71,742.24)	-651%	0.02%	82,767.24	11,025.00	(71,742.24)	Jan-04	Dec-09	Mar-04	Sep-09		2008
ECAPRR366	Inst cap/reg/recl-Maysville	15,932.23	6,125.00	(9,807.23)	-160%	0.00%	15,932.23	6,125.00	(9,807.23)	Feb-06	Sep-09	Jan-04	Nov-09		2008
ECAPRR416	Inst cap/reg/recl-Pineville	6,049.16	4,336.29	(1,712.87)	-40%	0.00%	6,049.16	4,336.29	(1,712.87)	Jan-07	Dec-09	Aug-04	Jan-09		2008
ECAPRR426	Instl cap/reg/recl-London	31,350.69	3,801.95	(27,548.74)	-725%	0.01%	31,350.69	3,801.95	(27,548.74)	Jan-07	Dec-09	Jan-05	Dec-09		2008
ECAPRR766	Inst cap/reg/recl-Norton	2,253.17	4,456.71	2,203.54	49%	0.00%	2,253.17	4,456.71	2,203.54	Jan-04	Dec-09	Jan-04	Aug-09		2008
FUSE156	Fuse Coord-Earlington	10,761.12		(10,761.12)		0.00%	10,761.12	-	(10,761.12)			Feb-04	Dec-09		2008
FUSE216	Fuse Coord-Danville	588.21	4,219.72	3,631.51	86%	0.00%	588.21	4,219.72	3,631.51	Jan-08	Dec-08	Apr-04	Dec-09		2008
FUSE236	Fuse Coor-Richmond	1,675.61		(1,675.61)		0.00%	1,675.61	-	(1,675.61)	Jan-04	Dec-04	Jan-04	Jun-08		2008
FUSE256	Fuse Coord-Shelbyville	1,031.76		(1,031.76)		0.00%	1,031.76	-	(1,031.76)			Jan-04	Dec-09		2008
FUSE416	Fuse Coord-Pineville	42,116.90		(42,116.90)		0.01%	42,116.90	-	(42,116.90)			Oct-04	Aug-09		2008
FUSE426	Fuse Coord-London	1,386.39		(1,386.39)		0.00%	1,386.39	-	(1,386.39)			Sep-04	Sep-09		2008
K0000	CIS DATA	4,772.12		(4,772.12)		0.00%	4,772.12	-	(4,772.12)			Jan-04	Apr-09		2008
K5	RELOCATIONS TRANS LINES	(231,182.14)	471,000.00	702,182.14	149%	-0.06%	(231,182.14)	471,000.00	702,182.14	Jan-04	Dec-08	Jan-04	Jun-09	Reimbursement for work completed in prior year and material returns higher than budget.	2008
K5-2008	RELOCATIONS TRANS LINES 2008	133,242.96		(133,242.96)		0.04%	133,242.96	-	(133,242.96)			Jul-08	Dec-09		2008
K6	NEW FACILITIES TRANS LINE PWO	(552.60)	470,999.88	471,552.48	100%	0.00%	(552.60)	470,999.88	471,552.48	Jan-04	Dec-08	Jan-04	Sep-09	Charged reclassified to other projects were not budgeted.	2008
K6-2008	NEW FACILITIES T-LINE PWO 2008	161,124.72		(161,124.72)		0.04%	161,124.72	-	(161,124.72)			Jul-08	Dec-09		2008
K7	PARAMETER UPGRADE T LINE PWO	75,083.77	120,996.00	45,912.23	38%	0.02%	75,083.77	120,996.00	45,912.23	Jan-04	Dec-08	Jan-04	Sep-09		2008
K7-2008	PARAM UPGRADE T LINE PWO 2008	295,511.90		(295,511.90)		0.08%	295,511.90	-	(295,511.90)			Jul-08	Dec-09		2008
K8	STORM DAMAGE T-LINE PWO	752,833.48	234,996.00	(517,837.48)	-220%	0.21%	752,833.48	234,996.00	(517,837.48)	Jan-07	Dec-08	Jan-04	Dec-09	More storm damage than budgeted due to Hurricane Ike.	2008
K8-2008	STORM DAMAGE T-LINE PWO-2008	310,011.65		(310,011.65)		0.08%	310,011.65	-	(310,011.65)			Sep-08	Jul-09	This project was created during the year to begin tracking this work by year. The budget was under K8.	2008
K9	PRIORITY REPL T-LINES PWO	1,779,588.26	2,258,999.91	479,411.65	21%	0.49%	1,779,588.26	2,258,999.91	479,411.65	Jan-04	Dec-08	Jan-04	Dec-09	Actuals were partially recorded to the new K9-2008 project. Combining the two projects, more poles were replaced than budgeted.	2008
K9-2008	PRIORITY REPL T-LINES PWO 2008	1,262,027.81		(1,262,027.81)		0.35%	1,262,027.81	-	(1,262,027.81)			Jun-08	Dec-09	This project was created during the year to begin tracking the work by year. The budget was under K9.	2008
LINLOC216	Line Locating-Danville	(60,864.97)		60,864.97		-0.02%	(60,864.97)	-	60,864.97			Jan-04	Jan-08		2008
LNLOC416	LINE LOCATING - 014160	(514.18)		514.18		0.00%	(514.18)	-	514.18			Feb-07	May-08		2008
MCAPR156	CAP/REG/RECL - 011560	3,258.27	20,818.09	17,559.82	84%	0.00%	3,258.27	20,818.09	17,559.82	Jan-07	Dec-09	Jan-04	Dec-09		2008

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
MCAPR216	CAP/REG/RECL - 012160	1,864.23	7,396.51	5,532.28	75%	0.00%	1,864.23	7,396.51	5,532.28	Jan-07	Dec-09	Sep-04	Nov-09		2008
MCAPR236	CAP/REG/RECL - 012360	7,908.11	6,673.84	(1,234.27)	-18%	0.00%	7,908.11	6,673.84	(1,234.27)	Jan-07	Dec-09	Jan-04	Nov-09		2008
MCAPR246	CAP/REG/RECL - 012460	2,152.50	7,068.45	4,915.95	70%	0.00%	2,152.50	7,068.45	4,915.95	Jan-08	Dec-09	Jul-06	Dec-09		2008
MCAPR256	CAP/REG/RECL - 012560	765.76	8,555.66	7,789.90	91%	0.00%	765.76	8,555.66	7,789.90	Jan-08	Dec-09	May-04	Oct-09		2008
MCAPR315	CAP/REG/RECL - 013150	18,604.91	16,946.06	(1,658.85)	-10%	0.01%	18,604.91	16,946.06	(1,658.85)	Jan-07	Dec-09	Jan-04	Nov-09		2008
MCAPR366	CAP/REG/RECL - 013660	9,043.11	10,583.04	1,539.93	15%	0.00%	9,043.11	10,583.04	1,539.93	Jan-08	Dec-09	Jan-04	Dec-09		2008
MCAPR416	CAP/REG/RECL - 0146160	114.42	5,199.76	5,085.34	98%	0.00%	114.42	5,199.76	5,085.34	Jan-07	Dec-08	Jul-04	Feb-08		2008
MCAPR426	CAP/REG/RECL - 014260	5,527.53	7,262.04	1,734.51	24%	0.00%	5,527.53	7,262.04	1,734.51	Jan-08	Dec-09	Jan-06	Nov-09		2008
MCAPR766	CAP/REG/RECL - 017660	958.98	6,290.84	5,331.86	85%	0.00%	958.98	6,290.84	5,331.86	Jan-08	Dec-08	Dec-05	Mar-09		2008
MTRPUR582	PURCHASE OF METERS	1,182,439.91	1,451,008.73	268,568.82	19%	0.32%	1,182,439.91	1,451,008.73	268,568.82	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBCD156	NEW BUSINESS COM 156	2,353.93		(2,353.93)		0.00%	2,353.93	-	(2,353.93)			Jan-05	Sep-09		2008
NBCD156OH	New Bus Comm-Ovhd-Earlington	221,661.90	311,079.31	89,417.41	29%	0.06%	221,661.90	311,079.31	89,417.41	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBCD156UG	New Bus Comm-UG-Earlington	93,779.66	63,528.48	(30,251.18)	-48%	0.03%	93,779.66	63,528.48	(30,251.18)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBCD166	NEW BUSINESS COM 166	(2,077.54)		2,077.54		0.00%	(2,077.54)	-	2,077.54			Jan-04	Sep-09		2008
NBCD216	NEW BUSINESS COM 216	23,566.88		(23,566.88)		0.01%	23,566.88	-	(23,566.88)			Jan-04	Dec-09		2008
NBCD216OH	New Bus Comm-Ovhd-Danville	282,487.93	278,561.69	(3,926.24)	-1%	0.08%	282,487.93	278,561.69	(3,926.24)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBCD216UG	New Bus Comm-UG-Danville	231,453.17		(231,453.17)		0.06%	231,453.17	-	(231,453.17)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBCD236	NEW BUSINESS COM 236	(3,463.52)		3,463.52		0.00%	(3,463.52)	-	3,463.52			Feb-04	Sep-09		2008
NBCD236OH	New Bus Comm-Ovhd-Richmond	364,168.36	214,063.75	(150,104.61)	-70%	0.10%	364,168.36	214,063.75	(150,104.61)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBCD236UG	New Bus Comm-UG-Richmond	266,618.74	207,943.90	(58,674.84)	-28%	0.07%	266,618.74	207,943.90	(58,674.84)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBCD246	NEW BUSINESS COM 246	(12,512.63)		12,512.63		0.00%	(12,512.63)	-	12,512.63			Jan-04	Sep-09		2008
NBCD246OH	New Bus Comm-Ovhd-Etown	240,358.75	222,955.34	(17,403.41)	-8%	0.07%	240,358.75	222,955.34	(17,403.41)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBCD246UG	New Bus Comm-UG-Etown	134,038.41	65,082.58	(68,955.83)	-106%	0.04%	134,038.41	65,082.58	(68,955.83)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBCD256	NEW BUSINESS COM 256	-		-		0.00%	-	-	-			Jan-04	Sep-09		2008
NBCD256OH	New Bus Comm-Ovhd-Shelbyvl	376,630.25	237,686.29	(138,943.96)	-58%	0.10%	376,630.25	237,686.29	(138,943.96)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBCD256UG	New Bus Comm-UG-Shelbyville	225,234.21	198,229.17	(27,005.04)	-14%	0.06%	225,234.21	198,229.17	(27,005.04)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBCD315	NEW BUSINESS COM 315	(9,937.00)		9,937.00		0.00%	(9,937.00)	-	9,937.00			Mar-05	Sep-09		2008
NBCD315OH	New Bus Comm-Ovhd-Lexington	819,077.51	999,678.90	180,601.39	18%	0.22%	819,077.51	999,678.90	180,601.39	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBCD315UG	New Bus Comm-UG-Lexington	986,514.12	1,184,673.63	198,159.51	17%	0.27%	986,514.12	1,184,673.63	198,159.51	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBCD366	NEW BUSINESS COM 366	55,090.31	(19,600.00)	(74,690.31)	381%	0.02%	55,090.31	(19,600.00)	(74,690.31)	Jan-06	Dec-09	Jan-04	Sep-09		2008
NBCD366OH	New Bus Comm-Ovhd-Maysville	356,494.36	624,758.47	268,264.11	43%	0.10%	356,494.36	624,758.47	268,264.11	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBCD366UG	New Bus Comm-UG-Maysville	332,019.15	208,961.10	(123,058.05)	-59%	0.09%	332,019.15	208,961.10	(123,058.05)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBCD416	NEW BUSINESS COM 416	(459.80)		459.80		0.00%	(459.80)	-	459.80			Jul-04	Sep-09		2008
NBCD416OH	New Bus Comm-Ovhd-Pineville	91,396.04	89,295.14	(2,100.90)	-2%	0.03%	91,396.04	89,295.14	(2,100.90)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBCD416UG	New Bus Comm-UG-Pineville	22,002.27	31,218.74	9,216.47	30%	0.01%	22,002.27	31,218.74	9,216.47	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBCD426	NEW BUSINESS COM 426	(31.55)		31.55		0.00%	(31.55)	-	31.55			Jan-04	Sep-09		2008
NBCD426OH	New Bus Comm-Ovhd-London	277,626.42	267,318.62	(10,307.80)	-4%	0.08%	277,626.42	267,318.62	(10,307.80)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBCD426UG	New Bus Comm-UG-London	290,951.32	259,445.32	(31,506.00)	-12%	0.08%	290,951.32	259,445.32	(31,506.00)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBCD766	NEW BUSINESS COM 766	134.33		(134.33)		0.00%	134.33	-	(134.33)			Jan-04	Sep-09		2008
NBCD766OH	New Bus Comm-Ovhd-Norton	157,728.06	108,854.37	(48,873.69)	-45%	0.04%	157,728.06	108,854.37	(48,873.69)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBCD766UG	New Bus Comm-UG-Norton	93,318.69	46,794.07	(46,524.62)	-99%	0.03%	93,318.69	46,794.07	(46,524.62)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBID156	NEW BUSINESS IND 156	2,676.58		(2,676.58)		0.00%	2,676.58	-	(2,676.58)			Oct-07	Sep-09		2008
NBID156OH	New Bus Ind-Ovhd-Earlington	5,948.90		(5,948.90)		0.00%	5,948.90	-	(5,948.90)	Jan-04	Dec-09	Feb-04	Sep-09		2008
NBID166	NEW BUSINESS IND 166	-		-		0.00%	-	-	-			May-04	Aug-08		2008
NBID216	NEW BUSINESS IND 216	4,265.65		(4,265.65)		0.00%	4,265.65	-	(4,265.65)			Jan-04	Sep-09		2008
NBID216OH	New Bus Ind-Ovhd-Danville	94,638.00	108,902.14	14,264.14	13%	0.03%	94,638.00	108,902.14	14,264.14	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBID216UG	New Bus Ind-UG-Danville	54,080.63	130,834.16	76,753.53	59%	0.01%	54,080.63	130,834.16	76,753.53	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBID236OH	New Bus Ind-Ovhd-Richmond	8,796.65		(8,796.65)		0.00%	8,796.65	-	(8,796.65)	Jan-04	Dec-09	Mar-05	May-09		2008
NBID246OH	New Bus Ind-Ovhd-Etown	0.02		(0.02)		0.00%	0.02	-	(0.02)	Jan-04	Dec-09	Jan-04	Aug-08		2008
NBID256OH	New Bus Ind-Ovhd-Shelbyvl	81,517.92		(81,517.92)		0.02%	81,517.92	-	(81,517.92)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBID256UG	New Bus Ind-UG-Shelbyville	8,702.36		(8,702.36)		0.00%	8,702.36	-	(8,702.36)	Jan-04	Dec-09	Oct-04	May-09		2008
NBID315OH	New Bus Ind-Ovhd-Lexington	229.23		(229.23)		0.00%	229.23	-	(229.23)	Jan-04	Dec-07	Feb-04	Aug-08		2008
NBID315UG	New Bus Ind-UG-Lexington	8,706.78		(8,706.78)		0.00%	8,706.78	-	(8,706.78)	Jan-04	Dec-09	Jan-04	Mar-09		2008
NBID366OH	New Bus Ind-Ovhd-Maysville	88,847.03		(88,847.03)		0.02%	88,847.03	-	(88,847.03)	Jan-07	Dec-07	Nov-07	Apr-09		2008
NBID416OH	New Bus Ind-Ovhd-Pineville	208.26		(208.26)		0.00%	208.26	-	(208.26)			Sep-05	Dec-08		2008
NBID426	NEW BUSINESS IND 426	-		-		0.00%	-	-	-			Feb-04	Sep-09		2008
NBID426OH	New Bus Ind-Ovhd-London	6,478.52		(6,478.52)		0.00%	6,478.52	-	(6,478.52)	Jan-09	Dec-09	Jan-04	Sep-09		2008
NBID426UG	New Bus Ind-UG-London	2,952.30		(2,952.30)		0.00%	2,952.30	-	(2,952.30)	Jan-09	Dec-09	Jan-04	Jun-09		2008
NBMP156	NEW BUSINESS MINE POWER 156	(3,836.96)		3,836.96		0.00%	(3,836.96)	-	3,836.96			May-05	Oct-08		2008
NBMP236	NEW BUSINESS MINE POWER 236	1,044.50		(1,044.50)		0.00%	1,044.50	-	(1,044.50)			Dec-08	Mar-09		2008
NBMP426	NEW BUSINESS MINE POWER 426	2,243.78		(2,243.78)		0.00%	2,243.78	-	(2,243.78)			Jul-04	Jun-08		2008
NBMP766	NEW BUSINESS MINE POWER 766	(0.00)		0.00		0.00%	(0.00)	-	0.00			Jun-04	Aug-08		2008
NBRD156	NEW BUSINESS RES 156	5,489.76		(5,489.76)		0.00%	5,489.76	-	(5,489.76)			Jan-04	Sep-09		2008
NBRD156OH	New Bus Resid-Ovhd-Earlington	734,389.07	903,888.10	169,499.03	19%	0.20%	734,389.07	903,888.10	169,499.03	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBRD156UG	New Bus Resid-UG-Earlington	262,405.21	256,415.01	(5,990.20)	-2%	0.07%	262,405.21	256,415.01	(5,990.20)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBRD166	NEW BUSINESS RES 166	(5,369.23)		5,369.23		0.00%	(5,369.23)	-	5,369.23			Jan-04	Sep-09		2008
NBRD216	NEW BUSINESS RES 216	20,916.14		(20,916.14)		0.01%	20,916.14	-	(20,916.14)			Jan-04	Sep-09		2008
NBRD216OH	New Bus Resid-Ovhd-Danville	394,380.86	545,513.55	151,132.69	28%	0.11%	394,380.86	545,513.55	151,132.69	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBRD216UG	New Bus Resid-UG-Danville	221,012.19	310,742.47	89,730.28	29%	0.06%	221,012.19	310,742.47	89,730.28	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBRD236	NEW BUSINESS RES 236	(21,895.20)		21,895.20		-0.01%	(21,895.20)	-	21,895.20			Jan-04	Sep-09		2008
NBRD236OH	New Bus Resid-Ovhd-Richmond	287,569.17	274,856.42	(12,712.75)	-5%	0.08%	287,569.17	274,856.42	(12,712.75)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBRD236UG	New Bus Resid-UG-Richmond	236,676.56	225,712.84	(10,963.72)	-5%	0.06%	236,676.56	225,712.84	(10,963.72)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBRD246	NEW BUSINESS RES 246	134,321.93		(134,321.93)		0.04%	134,321.93	-	(134,321.93)			Jan-04	Sep-09		2008
NBRD246OH	New Bus Resid-Ovhd-Etown	223,214.89	352,886.46	129,671.57	37%	0.06%	223,214.89	352,886.46	129,671.57	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBRD246UG	New Bus Resid-UG-Etown	122,803.83	102,319.01	(20,484.82)	-20%	0.03%	122,803.83	102,319.01	(20,484.82)	Jan-04	Dec-09	Jan-04	Dec-09		2008

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NBRD256	NEW BUSINES RES 256	(40,586.50)		40,586.50		-0.01%	(40,586.50)	-	40,586.50			Jan-04	Sep-09		2008
NBRD256OH	New Bus Resid-Ovhd-Shelbyvl	430,477.77	353,113.00	(77,364.77)	-22%	0.12%	430,477.77	353,113.00	(77,364.77)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBRD256UG	New Bus Resid-UG-Shelbyville	281,102.04	313,750.90	32,648.86	10%	0.08%	281,102.04	313,750.90	32,648.86	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBRD315	NEW BUSINESS RES 315	62.42		(62.42)		0.00%	62.42	-	(62.42)			Feb-04	Sep-09		2008
NBRD315OH	New Bus Resid-Ovhd-Lexington	1,210,087.37	1,498,894.75	288,807.38	19%	0.33%	1,210,087.37	1,498,894.75	288,807.38	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBRD315UG	New Bus Resid-UG-Lexington	1,432,882.12	1,802,463.24	369,581.12	21%	0.39%	1,432,882.12	1,802,463.24	369,581.12	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - residential. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2008
NBRD336	NEW BUSINESS RES 336	(120.00)		120.00		0.00%	(120.00)	-	120.00			Jan-04	Sep-09		2008
NBRD366	NEW BUSINESS RES 366	(5,900.38)	(19,600.00)	(13,699.62)	70%	0.00%	(5,900.38)	(19,600.00)	(13,699.62)	Jan-06	Dec-09	Jan-04	Sep-09		2008
NBRD366OH	New Bus Resid-Ovhd-Maysville	587,194.55	609,406.66	22,212.11	4%	0.16%	587,194.55	609,406.66	22,212.11	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBRD366UG	New Bus Resid-UG-Maysville	397,162.17	395,085.92	(2,076.25)	-1%	0.11%	397,162.17	395,085.92	(2,076.25)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBRD416	NEW BUSINESS RES 416	(4,237.79)		4,237.79		0.00%	(4,237.79)	-	4,237.79			Jan-04	Sep-09		2008
NBRD416OH	New Bus Resid-Ovhd-Pineville	574,592.21	315,829.74	(258,762.47)	-82%	0.16%	574,592.21	315,829.74	(258,762.47)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBRD416UG	New Bus Resid-UG-Pineville	98,914.96	67,846.94	(31,068.02)	-46%	0.03%	98,914.96	67,846.94	(31,068.02)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBRD426	NEW BUSINESS RES 426	(10,863.80)		10,863.80		0.00%	(10,863.80)	-	10,863.80			Jan-04	Sep-09		2008
NBRD426OH	New Bus Resid-Ovhd-London	395,742.15	383,031.15	(12,711.00)	-3%	0.11%	395,742.15	383,031.15	(12,711.00)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBRD426UG	New Bus Resid-UG-London	264,716.52	117,219.86	(147,496.66)	-126%	0.07%	264,716.52	117,219.86	(147,496.66)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBRD766	NEW BUSINESS RES 766	720.04		(720.04)		0.00%	720.04	-	(720.04)			Jan-04	Sep-09		2008
NBRD766OH	New Bus Resid-Ovhd-Norton	795,538.88	605,606.82	(189,932.06)	-31%	0.22%	795,538.88	605,606.82	(189,932.06)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBRD766UG	New Bus Resid-UG-Norton	160,138.73	121,709.00	(38,429.73)	-32%	0.04%	160,138.73	121,709.00	(38,429.73)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSB156OH	New Bus Subd-Ovhd-Earlington	413.82	19,165.29	18,751.47	98%	0.00%	413.82	19,165.29	18,751.47	Jan-07	Dec-09	Jan-04	Oct-09		2008
NBSB156UG	New Bus Subd-UG-Earlington	615.67	41,469.39	40,853.72	99%	0.00%	615.67	41,469.39	40,853.72	Jan-04	Dec-09	Mar-04	Sep-09		2008
NBSB216OH	New Bus Subd-Ovhd-Danville	39,506.33	26,136.44	(13,369.89)	-51%	0.01%	39,506.33	26,136.44	(13,369.89)	Jan-06	Dec-09	Jan-04	Oct-09		2008
NBSB216UG	New Bus Subd-UG-Danville	55,729.02	223,599.94	167,870.92	75%	0.02%	55,729.02	223,599.94	167,870.92	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSB236OH	New Bus Subd-Ovhd-Richmond	7,296.99		(7,296.99)		0.00%	7,296.99	-	(7,296.99)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSB236UG	New Bus Subd-UG-Richmond	262,570.17	246,836.49	(15,733.68)	-6%	0.07%	262,570.17	246,836.49	(15,733.68)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSB246OH	New Bus Subd-Ovhd-Etown	105,281.22	75,133.31	(30,147.91)	-40%	0.03%	105,281.22	75,133.31	(30,147.91)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSB246UG	New Bus Subd-UG-Etown	160,862.13	300,688.12	139,825.99	47%	0.04%	160,862.13	300,688.12	139,825.99	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSB256OH	New Bus Subd-Ovhd-Shelbyvl	17,653.29		(17,653.29)		0.00%	17,653.29	-	(17,653.29)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSB256UG	New Bus Subd-UG-Shelbyville	557,533.80	412,789.10	(144,744.70)	-35%	0.15%	557,533.80	412,789.10	(144,744.70)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSB315OH	New Bus Subd-Ovhd-Lexington	250,562.71	610,230.01	359,667.30	59%	0.07%	250,562.71	610,230.01	359,667.30	Jan-06	Dec-09	Mar-05	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - subdivisions. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2008
NBSB315UG	New Bus Subd-UG-Lexington	620,731.53	1,732,389.76	1,111,658.23	64%	0.17%	620,731.53	1,732,389.76	1,111,658.23	Jan-06	Dec-09	Mar-05	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - services. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2008
NBSB366UG	New Bus Subd-UG-Maysville	0.03	41,427.84	41,427.81	100%	0.00%	0.03	41,427.84	41,427.81	Jan-07	Dec-09	Mar-04	Aug-08		2008
NBSB416OH	New Bus Subd-Ovhd-Pineville	7,066.35		(7,066.35)		0.00%	7,066.35	-	(7,066.35)			Oct-04	Dec-09		2008
NBSB416UG	New Bus Subd-UG-Pineville	5,714.37	17,830.96	12,116.59	68%	0.00%	5,714.37	17,830.96	12,116.59	Jan-07	Dec-08	Jan-04	Dec-09		2008
NBSB426OH	New Bus Subd-Ovhd-London	21,798.27	71,091.76	49,293.49	69%	0.01%	21,798.27	71,091.76	49,293.49	Jan-08	Dec-09	Jan-04	Dec-09		2008
NBSB426UG	New Bus Subd-UG-London	13,885.93	117,117.26	103,231.33	88%	0.00%	13,885.93	117,117.26	103,231.33	Jan-07	Dec-09	May-04	Sep-09		2008
NBSB766OH	New Bus Subd-Ovhd-Norton	432.14		(432.14)		0.00%	432.14	-	(432.14)			May-04	Jun-08		2008
NBSB766UG	New Bus Subd-UG-Norton	1,520.86		(1,520.86)		0.00%	1,520.86	-	(1,520.86)	Jan-07	Dec-07	Jun-04	Nov-09		2008
NBSV156OH	New Elect Serv-Ovhd-Earlington	386,528.14	397,760.91	11,232.77	3%	0.11%	386,528.14	397,760.91	11,232.77	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSV156UG	New Bus Serv-UG-Earlington	343,338.74	360,235.46	16,896.72	5%	0.09%	343,338.74	360,235.46	16,896.72	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSV216OH	New Elect Serv-Ovhd-Danville	267,993.70	238,281.39	(29,712.31)	-12%	0.07%	267,993.70	238,281.39	(29,712.31)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSV216UG	New Bus Serv-UG-Danville	340,567.88	324,127.80	(16,440.08)	-5%	0.09%	340,567.88	324,127.80	(16,440.08)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSV236OH	New Electric Serv-Overhead	304,887.97	289,754.51	(15,133.46)	-5%	0.08%	304,887.97	289,754.51	(15,133.46)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSV236UG	New Bus Serv-UG-Richmond	446,640.65	446,819.72	179.07	0%	0.12%	446,640.65	446,819.72	179.07	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSV246OH	New Elect Services-Overhead	341,942.92	329,941.18	(12,001.74)	-4%	0.09%	341,942.92	329,941.18	(12,001.74)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSV246UG	New Bus Serv-UG-Etown	375,747.06	419,525.02	43,777.96	10%	0.10%	375,747.06	419,525.02	43,777.96	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSV256OH	New Elect Serv-Ovhd-Shelbyvl	112,281.37	184,691.07	72,409.70	39%	0.03%	112,281.37	184,691.07	72,409.70	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSV256UG	New Bus Serv-UG-Shelbyville	128,707.06	286,875.64	158,168.58	55%	0.04%	128,707.06	286,875.64	158,168.58	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSV315OH	New Elect Serv-Ovhd-Lexington	662,288.07	692,341.35	30,053.28	4%	0.18%	662,288.07	692,341.35	30,053.28	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSV315UG	New Bus Serv-UG-Lexington	1,462,183.28	1,973,862.24	511,678.96	26%	0.40%	1,462,183.28	1,973,862.24	511,678.96	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - services. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2008
NBSV366OH	New Elect Serv-Ovhd-Maysville	283,349.84	247,209.84	(36,140.00)	-15%	0.08%	283,349.84	247,209.84	(36,140.00)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSV366UG	New Bus Serv-UG-Maysville	403,534.19	361,177.08	(42,357.11)	-12%	0.11%	403,534.19	361,177.08	(42,357.11)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSV416OH	New Elect Serv-Ovhd-Pineville	216,509.17	171,165.91	(45,343.26)	-26%	0.06%	216,509.17	171,165.91	(45,343.26)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSV416UG	New Bus Serv-UG-Pineville	98,562.31	50,273.69	(48,288.62)	-96%	0.03%	98,562.31	50,273.69	(48,288.62)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSV426OH	New Elect Serv-Ovhd-London	188,128.44	109,027.01	(79,101.43)	-73%	0.05%	188,128.44	109,027.01	(79,101.43)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSV426UG	New Bus Serv-UG-London	185,420.23	152,604.63	(32,815.60)	-22%	0.05%	185,420.23	152,604.63	(32,815.60)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSV766OH	New Elect Serv-Ovhd-Norton	277,338.69	172,117.45	(105,221.24)	-61%	0.08%	277,338.69	172,117.45	(105,221.24)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSV766UG	New Bus Serv-UG-Norton	165,834.47	105,478.60	(60,355.87)	-57%	0.05%	165,834.47	105,478.60	(60,355.87)	Jan-04	Dec-09	Jan-04	Dec-09		2008
PBWK156OH	Pub Wrk Reloc-OH-Earlington	(3,865.40)	194,995.00	198,860.40	102%	0.00%	(3,865.40)	194,995.00	198,860.40	Jul-04	Dec-09	Jan-04	May-09		2008
PBWK156UG	Pub Wrk Reloc-UG-Earlington	153.20	2,478.31	2,325.11	94%	0.00%	153.20	2,478.31	2,325.11	Jan-08	Dec-08	Nov-08	Nov-08		2008
PBWK216OH	Pub Wrk Reloc-OH-Danville	2,439.13	110,195.51	107,756.38	98%	0.00%	2,439.13	110,195.51	107,756.38	Jan-04	Dec-09	Jan-04	Nov-09		2008
PBWK216UG	Pub Wrk Reloc-UG-Danville	(13,332.02)	4,674.01	18,006.03	385%	0.00%	(13,332.02)	4,674.01	18,006.03	Jan-06	Dec-09	Mar-05	Aug-09		2008

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
PBWK236OH	Pub Works Relc-OH-Richmond	2,283.87	351,631.00	349,347.13	99%	0.00%	2,283.87	351,631.00	349,347.13	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with public works projects. Annual budgets are based on historical investment rates and known highway project schedules.	2008
PBWK236UG	Pub Wrk Reloc-UG-Richmond	(0.01)	4,070.92	4,070.93	100%	0.00%	(0.01)	4,070.92	4,070.93	Jan-08	Dec-08	May-05	Aug-08		2008
PBWK246OH	Pub Wrk Relc-OH-Etown	10,589.01	99,361.05	88,772.04	89%	0.00%	10,589.01	99,361.05	88,772.04	Jan-04	Dec-09	Jan-04	Oct-09		2008
PBWK246UG	Pub Wrk Reloc-UG-Etown	1,182.96	2,341.09	1,158.13	49%	0.00%	1,182.96	2,341.09	1,158.13	Jan-08	Dec-08	Nov-04	Aug-09		2008
PBWK256OH	Pub Wrk Reloc-OH-Shelbyvl	17,234.01	30,005.89	12,771.88	43%	0.00%	17,234.01	30,005.89	12,771.88	Jan-04	Dec-09	Jan-04	Dec-09		2008
PBWK256UG	Pub Wrk Reloc-UG-Shelbyville	0.05	5,863.11	5,863.06	100%	0.00%	0.05	5,863.11	5,863.06	Jun-08	Jul-08	May-04	Aug-08		2008
PBWK315OH	Pub Wrk Reloc-OH-Lexington	334,231.58	649,038.95	314,807.37	49%	0.09%	334,231.58	649,038.95	314,807.37	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with public works projects. Annual budgets are based on historical investment rates and known highway project schedules.	2008
PBWK315UG	Pub Wrk Reloc-UG-Lexington	22,279.13	32,306.00	10,026.87	31%	0.01%	22,279.13	32,306.00	10,026.87	Jan-04	Dec-09	Apr-06	Oct-09		2008
PBWK366OH	Pub Wrk Reloc-OH-Maysville	60,994.87	49,566.66	(11,428.21)	-23%	0.02%	60,994.87	49,566.66	(11,428.21)	Jan-07	Dec-09	Jan-04	Nov-09		2008
PBWK366UG	Pub Wrk Reloc-UG-Maysville		3,912.23	3,912.23	100%	0.00%	-	3,912.23	3,912.23	Jan-08	Mar-08				2008
PBWK416OH	Pub Wrk Reloc-OH-Pineville	14,130.88	59,999.68	45,868.80	76%	0.00%	14,130.88	59,999.68	45,868.80	Jan-04	Dec-09	Jan-04	Dec-09		2008
PBWK416UG	Pub Wrk Reloc-UG-Pineville		807.18	807.18	100%	0.00%	-	807.18	807.18	Jan-08	Dec-08				2008
PBWK426OH	Pub Wrk Reloc-OH-London	(46,684.26)	143,508.55	190,192.81	133%	-0.01%	(46,684.26)	143,508.55	190,192.81	Jan-04	Dec-09	Jan-04	Jun-09		2008
PBWK426UG	Pub Wrk Reloc-UG-London	(0.05)	2,012.87	2,012.92	100%	0.00%	(0.05)	2,012.87	2,012.92	Jan-08	Dec-09	Dec-04	Aug-08		2008
PBWK766OH	Pub Wrk Reloc-OH-Norton	25,178.81	8,167.85	(17,010.96)	-208%	0.01%	25,178.81	8,167.85	(17,010.96)	Jan-04	Dec-09	Jan-04	Dec-09		2008
PBWK766UG	Pub Wrk Reloc-UG-Norton	(0.05)	363.76	363.81	100%	0.00%	(0.05)	363.76	363.81	Jan-04	Dec-08	Oct-04	Aug-08		2008
POLD156	OUTDOOR LIGHTING 156	315,543.51	209,910.39	(105,633.12)	-50%	0.09%	315,543.51	209,910.39	(105,633.12)	Jan-07	Dec-09	Oct-05	Dec-09		2008
POLD216	OUTDOOR LIGHTING 216	198,300.22	126,135.59	(72,164.63)	-57%	0.05%	198,300.22	126,135.59	(72,164.63)	Jan-05	Dec-09	Jan-04	Dec-09		2008
POLD236	OUTDOOR LIGHTING 236	108,956.78	93,721.34	(15,235.44)	-16%	0.03%	108,956.78	93,721.34	(15,235.44)	Jan-07	Dec-09	Jan-04	Dec-09		2008
POLD246	OUTDOOR LIGHTING 246	107,033.41	64,607.71	(42,425.70)	-66%	0.03%	107,033.41	64,607.71	(42,425.70)	Jan-04	Dec-09	Jan-04	Dec-09		2008
POLD256	OUTDOOR LIGHTING 256	57,412.91	52,136.95	(5,275.96)	-10%	0.02%	57,412.91	52,136.95	(5,275.96)	Jan-04	Dec-09	Mar-04	Dec-09		2008
POLD315	OUTDOOR LIGHTING 315	570,602.62	227,135.70	(343,466.92)	-151%	0.16%	570,602.62	227,135.70	(343,466.92)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with new business - street lighting. Annual budgets are based on historical investment rates for new business - street lights.	2008
POLD366	OUTDOOR LIGHTING 366	137,769.23	94,326.18	(43,443.05)	-46%	0.04%	137,769.23	94,326.18	(43,443.05)	Jan-07	Dec-09	Nov-05	Dec-09		2008
POLD416	OUTDOOR LIGHTING 416	134,968.22	99,281.45	(35,686.77)	-36%	0.04%	134,968.22	99,281.45	(35,686.77)	Jan-07	Dec-09	Mar-06	Dec-09		2008
POLD426	OUTDOOR LIGHTING 426	172,227.66	105,945.03	(66,282.63)	-63%	0.05%	172,227.66	105,945.03	(66,282.63)	Jan-07	Dec-09	Jan-05	Dec-09		2008
POLD766	OUTDOOR LIGHTING 766	96,440.99	61,218.59	(35,222.40)	-58%	0.03%	96,440.99	61,218.59	(35,222.40)	Jan-07	Dec-09	Jan-04	Dec-09		2008
RCST156	RELOCATIONS CUST REQUEST 156	51,411.87	42,398.98	(9,012.89)	-21%	0.01%	51,411.87	42,398.98	(9,012.89)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RCST216	RELOCATIONS CUST REQUEST 216	85,964.52	31,168.07	(54,796.45)	-176%	0.02%	85,964.52	31,168.07	(54,796.45)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RCST236	RELOCATIONS CUST REQUEST 236	95,966.74	30,104.20	(65,862.54)	-219%	0.03%	95,966.74	30,104.20	(65,862.54)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RCST246	RELOCATIONS CUST REQUEST 246	26,486.11	24,613.94	(1,872.17)	-8%	0.01%	26,486.11	24,613.94	(1,872.17)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RCST256	RELOCATIONS CUST REQUEST 256	30,186.91	60,353.04	30,166.13	50%	0.01%	30,186.91	60,353.04	30,166.13	Jan-04	Dec-09	Jan-04	Dec-09		2008
RCST315	RELOCATIONS CUST REQUEST 315	672,186.14	128,326.67	(543,859.47)	-424%	0.18%	672,186.14	128,326.67	(543,859.47)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests involving KU facilities. Annual budgets are based on historical investment rates for customer requested projects.	2008
RCST336	RELOCATIONS CUST REQUEST 336	(6,808.00)		6,808.00		0.00%	(6,808.00)	-	6,808.00			Sep-06	Oct-08		2008
RCST366	RELOCATIONS CUST REQUEST 366	7,159.00	30,296.06	23,137.06	76%	0.00%	7,159.00	30,296.06	23,137.06	Jan-04	Dec-09	Jan-04	Dec-09		2008
RCST416	RELOCATIONS CUST REQUEST 416	39,758.94	15,401.38	(24,357.56)	-158%	0.01%	39,758.94	15,401.38	(24,357.56)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RCST426	RELOCATIONS CUST REQUEST 426	79,924.25	24,580.66	(55,343.59)	-225%	0.02%	79,924.25	24,580.66	(55,343.59)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RCST766	RELOCATIONS CUST REQUEST 766	(49,235.08)	14,418.92	63,654.00	441%	-0.01%	(49,235.08)	14,418.92	63,654.00	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDD011019	Repair Defective Eqpt - 011019	100,862.05	100,750.03	(112.02)	0%	0.03%	100,862.05	100,750.03	(112.02)	Jan-06	Dec-09	Feb-05	Dec-09		2008
RDD015990	Repair Defective Eqpt - 015990	40,593.02		(40,593.02)		0.01%	40,593.02	-	(40,593.02)			May-05	Dec-09		2008
RDDD156	DAMAGE DEFECTIVE DIST 156	755.53		(755.53)		0.00%	755.53	-	(755.53)			Jul-04	Sep-09		2008
RDDD156OH	Rep Def Equip-OH-Earlington	432,223.94	500,231.68	68,007.74	14%	0.12%	432,223.94	500,231.68	68,007.74	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDDD156UG	Rep Def Equip-UG-Earlington	18,598.40	5,281.13	(13,317.27)	-252%	0.01%	18,598.40	5,281.13	(13,317.27)	Jan-06	Dec-09	Feb-04	Dec-09		2008
RDDD216	DAMAGE DEFECTIVE DIST 216	27,092.35		(27,092.35)		0.01%	27,092.35	-	(27,092.35)	Jan-05	Dec-05	Jan-04	Dec-09		2008
RDDD216OH	Rep Def Equip-OH-Danville	146,112.06	221,779.13	75,667.07	34%	0.04%	146,112.06	221,779.13	75,667.07	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDDD216UG	Rep Def Equip-UG-Danville	11,350.53	11,962.04	611.51	5%	0.00%	11,350.53	11,962.04	611.51	Jan-06	Dec-09	Jan-04	Dec-09		2008
RDDD236	DAMAGE DEFECTIVE DIST 236	4,883.59		(4,883.59)		0.00%	4,883.59	-	(4,883.59)			Feb-04	Sep-09		2008
RDDD236OH	Rep Def Equip-OH-Richmond	253,927.54	113,312.30	(140,615.24)	-124%	0.07%	253,927.54	113,312.30	(140,615.24)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDDD236UG	Rep Def Equip-UG-Richmond	10,454.22	9,276.76	(1,177.46)	-13%	0.00%	10,454.22	9,276.76	(1,177.46)	Apr-04	Dec-09	Jan-04	Dec-09		2008
RDDD246OH	Rep Def Equip-OH-Etown	98,235.42	74,530.60	(23,704.82)	-32%	0.03%	98,235.42	74,530.60	(23,704.82)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDDD246UG	Rep Def Equip-UG-Etown	4,797.78	6,040.85	1,243.07	21%	0.00%	4,797.78	6,040.85	1,243.07	Jan-07	Dec-09	Apr-04	Dec-09		2008
RDDD256OH	Rep Def Equip-OH-Shelbyvl	127,013.02	109,393.64	(17,619.38)	-16%	0.03%	127,013.02	109,393.64	(17,619.38)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDDD256UG	Rep Def Equip-UG-Shelbyville	12,787.90	9,982.34	(2,805.56)	-28%	0.00%	12,787.90	9,982.34	(2,805.56)	Jan-04	Dec-09	Feb-04	Dec-09		2008
RDDD315	DAMAGE DEFECTIVE DIST 315	8,662.16		(8,662.16)		0.00%	8,662.16	-	(8,662.16)			Jan-04	Sep-09		2008
RDDD315OH	Rep Def Equip-OH-Lexington	427,102.04	419,059.39	(8,042.65)	-2%	0.12%	427,102.04	419,059.39	(8,042.65)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDDD315UG	Rep Def Equip-UG-Lexington	227,853.56	117,445.39	(110,408.17)	-94%	0.06%	227,853.56	117,445.39	(110,408.17)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDDD366	DAMAGE DEFECTIVE DIST 366	2,927.28		(2,927.28)		0.00%	2,927.28	-	(2,927.28)			Jul-05	Sep-09		2008
RDDD366OH	Rep Def Equip-OH-Maysville	146,103.74	236,019.55	89,915.81	38%	0.04%	146,103.74	236,019.55	89,915.81	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDDD366UG	Rep Def Equip-UG-Maysville	10,615.55	7,836.00	(2,779.55)	-35%	0.00%	10,615.55	7,836.00	(2,779.55)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDDD416	DAMAGE DEFECTIVE DIST 416	459.31		(459.31)		0.00%	459.31	-	(459.31)			Sep-05	Sep-09		2008
RDDD416OH	Rep Def Equip-OH-Pineville	56,417.77	50,124.80	(6,292.97)	-13%	0.02%	56,417.77	50,124.80	(6,292.97)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDDD416UG	Rep Def Equip-UG-Pineville	501.91	2,156.06	1,654.15	77%	0.00%	501.91	2,156.06	1,654.15	Jan-07	Nov-09	Jul-08	Jul-08		2008
RDDD426	DAMAGE DEFECTIVE DIST 426	-	-	-		0.00%	-	-	-			Sep-06	Sep-09		2008
RDDD426OH	Rep Def Equip-OH-London	86,268.18	93,722.21	7,454.03	8%	0.02%	86,268.18	93,722.21	7,454.03	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDDD426UG	Rep Def Equip-UG-London	9,204.17	4,288.95	(4,915.22)	-115%	0.00%	9,204.17	4,288.95	(4,915.22)	Jan-07	Dec-09	Jan-04	Nov-09		2008
RDDD766OH	Rep Def Equip-OH-Norton	45,671.48	48,811.59	3,140.11	6%	0.01%	45,671.48	48,811.59	3,140.11	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDDD766UG	Rep Def Equip-UG-Norton	3,091.68	1,072.36	(2,019.32)	-188%	0.00%	3,091.68	1,072.36	(2,019.32)	Jan-05	Dec-09	Apr-04	Jan-09		2008
RDDPOI156	Points of Interest Earlington	278,405.39	134,995.99	(143,409.40)	-106%	0.08%	278,405.39	134,995.99	(143,409.40)	Jan-08	Dec-08	Sep-07	Dec-09		2008

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
RDDPOI216	Points of Interest Danville	95,798.92	126,089.87	30,290.95	24%	0.03%	95,798.92	126,089.87	30,290.95	Jan-08	Dec-08	Mar-07	Dec-09		2008
RDDPOI236	Points of Interest Richmond	112,146.22		(112,146.22)		0.03%	112,146.22	-	(112,146.22)			Mar-07	Dec-09		2008
RDDPOI246	Points of Interest Etown	56,282.75	97,277.15	40,994.40	42%	0.02%	56,282.75	97,277.15	40,994.40	Jan-08	Dec-08	May-08	Oct-09		2008
RDDPOI256	Points of Interest Shelby	84,279.72	112,000.46	27,720.74	25%	0.02%	84,279.72	112,000.46	27,720.74	Jan-08	Dec-08	Apr-07	Dec-09		2008
RDDPOI315	Points of Interest Lexington	202,864.41	475,905.30	273,040.89	57%	0.06%	202,864.41	475,905.30	273,040.89	Jan-08	Dec-08	Dec-07	Dec-09		2008
RDDPOI366	Points of Interest Maysville	178,940.23	111,975.86	(66,964.37)	-60%	0.05%	178,940.23	111,975.86	(66,964.37)	Jan-08	Dec-08	Nov-07	Dec-09		2008
RDDPOI416	Points of Interest Pineville	43,803.38	55,999.09	12,195.71	22%	0.01%	43,803.38	55,999.09	12,195.71	Jan-08	Dec-08	Apr-08	Dec-09		2008
RDDPOI426	Points of Interest London	85,640.86	97,997.84	12,356.98	13%	0.02%	85,640.86	97,997.84	12,356.98	Jan-08	Dec-08	May-07	Nov-09		2008
RDDPOI766	Points of Interest Norton	41,257.63	70,001.15	28,743.52	41%	0.01%	41,257.63	70,001.15	28,743.52	Jan-08	Dec-08	May-08	Sep-09		2008
RDPOLD156	REP/REPL DEF POL'S 156	72,944.21	66,075.87	(6,868.34)	-10%	0.02%	72,944.21	66,075.87	(6,868.34)	Jan-07	Dec-09	Jan-04	Dec-09		2008
RDPOLD216	REP/REPL DEF POL'S 216	30,714.16	20,472.49	(10,241.67)	-50%	0.01%	30,714.16	20,472.49	(10,241.67)	Jan-05	Dec-09	Jan-04	Dec-09		2008
RDPOLD236	REP/REP DEF POL'S	85,822.69	22,624.44	(63,198.25)	-279%	0.02%	85,822.69	22,624.44	(63,198.25)	Jan-07	Dec-09	Jan-04	Dec-09		2008
RDPOLD246	REP/REPL DEF POL'S	36,606.06	19,249.80	(17,356.26)	-90%	0.01%	36,606.06	19,249.80	(17,356.26)	Jan-07	Dec-09	Jan-04	Dec-09		2008
RDPOLD256	REP/REPL DEF POL'S 256	91,738.69	19,133.65	(72,605.04)	-379%	0.03%	91,738.69	19,133.65	(72,605.04)	Apr-05	Dec-09	Jan-04	Dec-09		2008
RDPOLD315	REP/REPL DEF POL'S 315	31,399.81	41,620.00	10,220.19	25%	0.01%	31,399.81	41,620.00	10,220.19	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDPOLD366	REP/REPL DEF POL'S 366	43,052.03	24,682.56	(18,369.47)	-74%	0.01%	43,052.03	24,682.56	(18,369.47)	Jan-07	Dec-09	May-04	Dec-09		2008
RDPOLD416	REP/REPL DEF POL'S 416	47,825.88	23,068.07	(24,757.81)	-107%	0.01%	47,825.88	23,068.07	(24,757.81)	Jan-07	Dec-09	Jan-04	Dec-09		2008
RDPOLD426	REP/REPL DEF POL'S 426	69,386.34	30,498.78	(38,887.56)	-128%	0.02%	69,386.34	30,498.78	(38,887.56)	Jan-07	Dec-09	Jan-04	Dec-09		2008
RDPOLD766	REP/REPL DEF POL'S 766	9,766.99	14,366.69	4,599.70	32%	0.00%	9,766.99	14,366.69	4,599.70	Jan-07	Dec-09	Apr-04	Dec-09		2008
RDPOLE156	Pole repair/replacement 156	271,052.55	138,602.00	(132,450.55)	-96%	0.07%	271,052.55	138,602.00	(132,450.55)	Jan-05	Dec-09	Jan-04	Dec-09		2008
RDPOLE216	Pole repair/replacement 216	88,177.85	79,197.94	(8,979.91)	-11%	0.02%	88,177.85	79,197.94	(8,979.91)	Jan-06	Dec-09	Jan-04	Dec-09		2008
RDPOLE236	Pole repair/replacement 236	122,609.06	42,979.04	(79,630.02)	-185%	0.03%	122,609.06	42,979.04	(79,630.02)	Apr-04	Dec-09	Jan-04	Dec-09		2008
RDPOLE246	Pole repair/replacement 246	285,993.44	91,960.25	(194,033.19)	-211%	0.08%	285,993.44	91,960.25	(194,033.19)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDPOLE256	Pole repair/replacement 256	207,665.17	72,032.30	(135,632.87)	-188%	0.06%	207,665.17	72,032.30	(135,632.87)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDPOLE315	Pole repair/replacement 315	153,767.94	174,896.50	21,128.56	12%	0.04%	153,767.94	174,896.50	21,128.56	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDPOLE366	Pole repair/replacement 366	165,650.07	87,908.41	(77,741.66)	-88%	0.05%	165,650.07	87,908.41	(77,741.66)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDPOLE416	Pole repair/replacement 416	186,175.10	53,279.96	(132,895.14)	-249%	0.05%	186,175.10	53,279.96	(132,895.14)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDPOLE426	Repair defective poles 426	83,009.22	55,813.02	(27,196.20)	-49%	0.02%	83,009.22	55,813.02	(27,196.20)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDPOLE766	Pole repair/replacement 766	118,286.98	26,433.36	(91,853.62)	-347%	0.03%	118,286.98	26,433.36	(91,853.62)	Jan-06	Dec-09	Jan-04	Dec-09		2008
RDSTLT156	REP REPL DEF ST LIGHTS 156	146,124.94	79,332.85	(66,792.09)	-84%	0.04%	146,124.94	79,332.85	(66,792.09)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDSTLT216	REP REPL DEF ST LIGHTS 216	82,266.32	91,948.69	9,682.37	11%	0.02%	82,266.32	91,948.69	9,682.37	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDSTLT236	REP REPL DEF ST LIGHTS 236	63,606.95	66,072.34	2,465.39	4%	0.02%	63,606.95	66,072.34	2,465.39	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDSTLT246	REP REPL DEF ST LIGHTS 246	85,922.78	64,933.61	(20,989.17)	-32%	0.02%	85,922.78	64,933.61	(20,989.17)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDSTLT256	REP REPL DEF ST LIGHTS 256	69,325.36	41,723.15	(27,602.21)	-66%	0.02%	69,325.36	41,723.15	(27,602.21)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDSTLT315	REP REPL ST LIGHTS 315	161,216.31	274,480.61	113,264.30	41%	0.04%	161,216.31	274,480.61	113,264.30	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDSTLT366	REP REPL DEF ST LIGHTS 366	97,526.79	58,844.37	(38,682.42)	-66%	0.03%	97,526.79	58,844.37	(38,682.42)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDSTLT416	REP REPL DEF ST LIGHTS 416	6,746.94	24,116.62	17,369.68	72%	0.00%	6,746.94	24,116.62	17,369.68	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDSTLT426	REP REPL DEF ST LIGHTS 426	30,608.96	32,457.81	1,848.85	6%	0.01%	30,608.96	32,457.81	1,848.85	Jan-04	Dec-09	Jan-04	Dec-09		2008
RDSTLT766	REP REPL DEF ST LIGHTS 766	5,492.63	20,694.50	15,201.87	73%	0.00%	5,492.63	20,694.50	15,201.87	Jan-04	Dec-09	Jan-04	Dec-09		2008
RELD10610	KU General Reliability	138,941.57		(138,941.57)		0.04%	138,941.57	-	(138,941.57)	Jan-09	Dec-09	Jan-08	Dec-09		2008
RELD156	DIST RELIABILITY 156	105,652.08		(105,652.08)		0.03%	105,652.08	-	(105,652.08)			Jan-04	Dec-09		2008
RELD156OH	Cir Hard Reliab OH - 011560	54,232.06	109,969.81	55,737.75	51%	0.01%	54,232.06	109,969.81	55,737.75	Jan-04	Dec-09	Jan-04	Nov-09		2008
RELD156UG	Cir Hard Reliab UG - 011560	0.03		(0.03)		0.00%	0.03	-	(0.03)			Jun-04	May-09		2008
RELD216	DIST RELIABILITY 216	1,618.67		(1,618.67)		0.00%	1,618.67	-	(1,618.67)	Jan-04	Dec-04	Jun-08	Dec-09		2008
RELD216OH	Cir Hard Reliab OH - 012160	29,757.90	50,807.27	21,049.37	41%	0.01%	29,757.90	50,807.27	21,049.37	Jan-06	Dec-09	Jan-04	Dec-09		2008
RELD216UG	Cir Hard Reliab UG - 012160	255.92		(255.92)		0.00%	255.92	-	(255.92)			Jun-04	Aug-09		2008
RELD236	DIST RELIABILITY 236	129.47		(129.47)		0.00%	129.47	-	(129.47)			Feb-04	Sep-09		2008
RELD236OH	Cir Hard Reliab OH - 012360	7,763.99	39,251.21	31,487.22	80%	0.00%	7,763.99	39,251.21	31,487.22	Jan-04	Dec-09	Feb-04	Dec-09		2008
RELD236UG	Cir Hard Reliab UG - 012360	0.02		(0.02)		0.00%	0.02	-	(0.02)			Jul-04	Aug-08		2008
RELD246	DIST RELIABILITY 246	179.16		(179.16)		0.00%	179.16	-	(179.16)			Feb-04	Sep-09		2008
RELD246OH	Cir Hard Reliab OH - 012460	(0.02)	39,522.41	39,522.43	100%	0.00%	(0.02)	39,522.41	39,522.43	Jan-04	Dec-09	Aug-04	Dec-09		2008
RELD256OH	Cir Hard Reliab OH - 012560	54,800.19	51,201.42	(3,598.77)	-7%	0.02%	54,800.19	51,201.42	(3,598.77)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RELD256UG	Cir Hard Reliab UG - 012560	6,999.73		(6,999.73)		0.00%	6,999.73	-	(6,999.73)			Sep-04	May-09		2008
RELD315	DIST RELIABILITY 315	476.21		(476.21)		0.00%	476.21	-	(476.21)			Feb-04	Sep-09		2008
RELD315OH	Cir Hard Reliab OH - 013150	261,443.09	158,194.35	(103,248.74)	-65%	0.07%	261,443.09	158,194.35	(103,248.74)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RELD315UG	Cir Hard Reliab UG - 013150	26,571.34		(26,571.34)		0.01%	26,571.34	-	(26,571.34)	Jan-04	Dec-04	Jan-04	Aug-08		2008
RELD366OH	Cir Hard Reliab OH - 013660	91,643.09	64,659.18	(26,983.91)	-42%	0.03%	91,643.09	64,659.18	(26,983.91)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RELD416	DIST RELIABILITY 416	58.13		(58.13)		0.00%	58.13	-	(58.13)			May-08	Oct-09		2008
RELD416OH	Cir Hard Reliab OH - 014160	18,758.90	43,521.23	24,762.33	57%	0.01%	18,758.90	43,521.23	24,762.33	Jan-04	Dec-09	Jan-04	Dec-09		2008
RELD426	DIST RELIABILITY 426	1,115.89		(1,115.89)		0.00%	1,115.89	-	(1,115.89)			Apr-04	Sep-09		2008
RELD426OH	Cir Hard Reliability OH	1,697.04	39,731.32	38,034.28	96%	0.00%	1,697.04	39,731.32	38,034.28	Jan-04	Dec-09	Jan-04	Nov-09		2008
RELD426UG	Cir Hard Reliability UG	1,240.01		(1,240.01)		0.00%	1,240.01	-	(1,240.01)			Apr-08	Jun-08		2008
RELD766	DIST RELIABILITY 766	1,074.30		(1,074.30)		0.00%	1,074.30	-	(1,074.30)			Jan-08	Sep-09		2008
RELD766OH	Cir Hard Reliab OH - 017660	22,458.67	40,916.43	18,457.76	45%	0.01%	22,458.67	40,916.43	18,457.76	Jan-04	Dec-09	Jan-04	Sep-09		2008
RELD766UG	Cir Hard Reliab UG - 017660	1,705.98		(1,705.98)		0.00%	1,705.98	-	(1,705.98)	Jan-04	Dec-04	Jan-05	Jul-08		2008
RNTPD156	REP THRD PARTY DAM 156	30,766.98	34,801.09	4,034.11	12%	0.01%	30,766.98	34,801.09	4,034.11	Jan-04	Dec-09	Jan-04	Dec-09		2008
RNTPD216	REP THRD PARTY DAM 216	47,035.89	24,316.92	(22,718.97)	-93%	0.01%	47,035.89	24,316.92	(22,718.97)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RNTPD236	REP THRD PRTY DAM 236	92,065.05	24,393.27	(67,671.78)	-277%	0.03%	92,065.05	24,393.27	(67,671.78)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RNTPD246	REP THRD PARTY DAM 246	21,134.61	10,786.28	(10,348.33)	-96%	0.01%	21,134.61	10,786.28	(10,348.33)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RNTPD256	REP THRD PARTY DAM 256	42,523.44	49,609.33	7,085.89	14%	0.01%	42,523.44	49,609.33	7,085.89	Jan-04	Dec-09	Jan-04	Dec-09		2008
RNTPD315	REP THRD PARTY DAM 315	268,212.99	106,341.30	(161,871.69)	-152%	0.07%	268,212.99	106,341.30	(161,871.69)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RNTPD366	REP THRD PARTY DAM 366	66,172.47	73,725.43	7,552.96	10%	0.02%	66,172.47	73,725.43	7,552.96	Jan-04	Dec-09	Jan-04	Dec-09		2008
RNTPD416	REP THRD PARTY DAM 416		17,267.86	17,267.86	100%	0.00%	-	17,267.86	17,267.86	Jan-04	Dec-09	Jul-07	Dec-09		2008
RNTPD426	REP THRD PARTY DAM 426	49,184.31	20,172.42	(29,011.89)	-144%	0.01%	49,184.31	20,172.42	(29,011.89)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RNTPD766	REP THRD PARTY DAM 766	7,266.60	17,600.18	10,333.58	59%	0.00%	7,266.60	17,600.18	10,333.58	Jan-05	Dec-09	Jan-04	Dec-09		2008

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RTRB236	RES INVEST TROUBLE 236	324.20		(324.20)		0.00%	324.20	-	(324.20)			Jul-08	Sep-08		2008
STLT156	STREET LIGHTING 156	79,362.57	145,662.85	66,300.28	46%	0.02%	79,362.57	145,662.85	66,300.28	Jan-04	Dec-09	Jan-04	Dec-09		2008
STLT216	STREET LIGHTING 216	241,156.62	202,351.84	(38,804.78)	-19%	0.07%	241,156.62	202,351.84	(38,804.78)	Jan-04	Dec-09	Jan-04	Dec-09		2008
STLT236	STREET LIGHTING 236	223,935.68	323,974.35	100,038.67	31%	0.06%	223,935.68	323,974.35	100,038.67	Jan-04	Dec-09	Jan-04	Dec-09		2008
STLT246	STREET LIGHTING 246	121,171.01	139,938.92	18,767.91	13%	0.03%	121,171.01	139,938.92	18,767.91	Jan-04	Dec-09	Jan-04	Dec-09		2008
STLT256	STREET LIGHTING 256	109,555.45	157,645.15	48,089.70	31%	0.03%	109,555.45	157,645.15	48,089.70	Jan-04	Dec-09	Jan-04	Dec-09		2008
STLT315	STREET LIGHTING 315	982,495.05	1,015,412.73	32,917.68	3%	0.27%	982,495.05	1,015,412.73	32,917.68	Jan-04	Dec-09	Jan-04	Dec-09		2008
STLT336	STREET LIGHTING 336	(2,276.20)		2,276.20		0.00%	(2,276.20)	-	2,276.20			Jul-05	Aug-08		2008
STLT366	STREET LIGHTING 366	99,681.49	190,929.87	91,248.38	48%	0.03%	99,681.49	190,929.87	91,248.38	Jan-04	Dec-09	Jan-04	Dec-09		2008
STLT416	STREET LIGHTING 416	60,754.86	76,910.87	16,156.01	21%	0.02%	60,754.86	76,910.87	16,156.01	Jan-04	Dec-09	Jan-04	Dec-09		2008
STLT426	STREET LIGHTING 426	85,352.51	109,548.69	24,196.18	22%	0.02%	85,352.51	109,548.69	24,196.18	Jan-04	Dec-09	Jan-04	Dec-09		2008
STLT766	STREET LIGHTING 766	55,259.42	38,552.41	(16,707.01)	-43%	0.02%	55,259.42	38,552.41	(16,707.01)	Jan-04	Dec-09	Jan-04	Dec-09		2008
STRM13085	STORM 013085		700,000.00	700,000.00	100%	0.00%	-	700,000.00	700,000.00	Jan-07	Dec-09			Budget is developed at a high level for weather events and reallocated to individual projects as major and minor weather events as they occur. In total, the full year variance on storms this year is $2,363K over budget.	2008
SWITC216	SWITCHES-012160	459.48		(459.48)		0.00%	459.48	-	(459.48)			Mar-04	Aug-09		2008
SWITC416	SWITCHES - 014160	3,371.71		(3,371.71)		0.00%	3,371.71	-	(3,371.71)			Jan-04	Dec-09		2008
SWITC766	SWITCHES - 017660	1,113.48		(1,113.48)		0.00%	1,113.48	-	(1,113.48)			Mar-04	Aug-09		2008
SYSENH156	Sys Enhanc-Exist Cust-Earlngtn	111,304.02	96,687.74	(14,616.28)	-15%	0.03%	111,304.02	96,687.74	(14,616.28)	Jan-04	Dec-09	Jan-04	Dec-09		2008
SYSENH216	Sys Enhan-Exist Cust-Danville	169,970.42	55,298.51	(114,671.91)	-207%	0.05%	169,970.42	55,298.51	(114,671.91)	Jan-05	Dec-09	Jan-04	Dec-09		2008
SYSENH236	Sys Enh-New Cust-Richmond	24,091.99	36,095.90	12,003.91	33%	0.01%	24,091.99	36,095.90	12,003.91	Jan-04	Dec-09	Jan-04	Dec-09		2008
SYSENH246	Sys Enh-Exist Cust-Etown	103,238.64	24,156.46	(79,082.18)	-327%	0.03%	103,238.64	24,156.46	(79,082.18)	Jan-04	Dec-09	Jan-04	Dec-09		2008
SYSENH256	Sys Enhanc-Exist Cust-Shelbyvl	108,485.05	45,258.83	(63,226.22)	-140%	0.03%	108,485.05	45,258.83	(63,226.22)	Jan-04	Dec-09	Jan-04	Dec-09		2008
SYSENH315	Sys Enhan-Exist Cust-Lex	270,404.33	141,142.53	(129,261.80)	-92%	0.07%	270,404.33	141,142.53	(129,261.80)	Jan-07	Dec-09	Jan-04	Dec-09		2008
SYSENH366	Sys Enhan-Exist Cust-Maysville	69,020.77	57,401.84	(11,618.93)	-20%	0.02%	69,020.77	57,401.84	(11,618.93)	Jan-05	Dec-09	Jan-04	Dec-09		2008
SYSENH416	Sys Enhan-Exist Cust-Pineville	23,472.58	37,682.62	14,210.04	38%	0.01%	23,472.58	37,682.62	14,210.04	Jan-04	Dec-09	Jan-04	Dec-09		2008
SYSENH426	Sys Enhan-Exist Cust-London	106,547.18	34,612.38	(71,934.80)	-208%	0.03%	106,547.18	34,612.38	(71,934.80)	Jan-05	Dec-09	Jan-04	Dec-09		2008
SYSENH766	Sys Enhan-Exist Cust-Norton	17,883.46	32,003.80	14,120.34	44%	0.00%	17,883.46	32,003.80	14,120.34	Jan-04	Dec-09	Jan-04	Nov-09		2008
TBRD156OH	Trouble Orders OH - 011560	432.97	176,908.72	176,475.75	100%	0.00%	432.97	176,908.72	176,475.75	Jan-08	Dec-08	Feb-04	Jul-09		2008
TBRD156UG	Trouble Orders UG - 011560	369.61		(369.61)		0.00%	369.61	-	(369.61)			Sep-04	Jun-08		2008
TBRD216OH	Trouble Orders OH - 012160	4,413.87	98,137.94	93,724.07	96%	0.00%	4,413.87	98,137.94	93,724.07	Jan-04	Dec-09	Mar-04	Dec-09		2008
TBRD236OH	Trouble Orders OH - 012360	7,438.28		(7,438.28)		0.00%	7,438.28	-	(7,438.28)	Jan-09	Dec-09	Jun-04	Nov-09		2008
TBRD236UG	Trouble Orders UG - 012360	2,595.17		(2,595.17)		0.00%	2,595.17	-	(2,595.17)			Sep-08	Nov-09		2008
TBRD246OH	Trouble Orders OH - 012460	115,984.30	106,281.84	(9,702.46)	-9%	0.03%	115,984.30	106,281.84	(9,702.46)	Jan-04	Dec-09	Jan-04	Dec-09		2008
TBRD256OH	Trouble Orders OH - 012560	62,086.60	95,710.30	33,623.70	35%	0.02%	62,086.60	95,710.30	33,623.70	Jan-04	Dec-08	Jan-04	Dec-09		2008
TBRD256UG	Trouble Orders UG - 012560	3,181.52		(3,181.52)		0.00%	3,181.52	-	(3,181.52)	Jan-04	Dec-05	Jan-04	Oct-09		2008
TBRD315OH	Trouble Orders OH - 013150	7,375.77		(7,375.77)		0.00%	7,375.77	-	(7,375.77)	Jan-04	Dec-09	Mar-06	Aug-09		2008
TBRD416OH	Trouble Orders OH - 014160	49,522.66	51,075.59	1,552.93	3%	0.01%	49,522.66	51,075.59	1,552.93	Jan-04	Dec-09	Feb-04	Dec-09		2008
TBRD416UG	Trouble Orders UG - 014160	31.43		(31.43)		0.00%	31.43	-	(31.43)	Jan-06	Dec-06	Jan-05	Jun-09		2008
TBRD426OH	Trouble Orders Overhead	200,690.81	135,700.84	(64,989.97)	-48%	0.05%	200,690.81	135,700.84	(64,989.97)	Jan-04	Dec-09	Mar-04	Dec-09		2008
TBRD426UG	Trouble Orders Underground	4,809.30		(4,809.30)		0.00%	4,809.30	-	(4,809.30)			May-05	Dec-09		2008
TBRD766OH	Trouble Orders OH - 017660	23,574.84	41,987.20	18,412.36	44%	0.01%	23,574.84	41,987.20	18,412.36	Jan-05	Dec-09	Jan-04	Dec-09		2008
TBRD766UG	Trouble Orders UG - 017660	1,967.21		(1,967.21)		0.00%	1,967.21	-	(1,967.21)			Jan-04	Mar-09		2008
TLEQ156	TOOLS AND EQ 156	27,999.62	27,495.13	(504.49)	-2%	0.01%	27,999.62	27,495.13	(504.49)	May-04	Dec-09	Jan-04	Dec-09		2008
TLEQ216	TOOLS AND EQ 216	11,071.73	7,882.88	(3,188.85)	-40%	0.00%	11,071.73	7,882.88	(3,188.85)	Jan-04	Feb-09	Aug-04	Oct-09		2008
TLEQ236	TOOLS AND EQ 236	19,117.95	14,700.00	(4,417.95)	-30%	0.01%	19,117.95	14,700.00	(4,417.95)	Apr-04	May-09	May-04	Dec-09		2008
TLEQ246	TOOLS AND EQ 246	3,162.38	8,372.88	5,210.50	62%	0.00%	3,162.38	8,372.88	5,210.50	Jan-04	Oct-09	Jan-04	Dec-09		2008
TLEQ256	TOOLS AND EQ 256	11,910.03	11,025.00	(885.03)	-8%	0.00%	11,910.03	11,025.00	(885.03)	Jan-04	Dec-09	Jan-04	Aug-09		2008
TLEQ315	TOOLS AND EQ 315	51,016.52	53,900.00	2,883.48	5%	0.01%	51,016.52	53,900.00	2,883.48	Jan-04	Dec-09	Apr-04	Dec-09		2008
TLEQ366	TOOLS AND EQ 366	19,068.82	14,700.00	(4,368.82)	-30%	0.01%	19,068.82	14,700.00	(4,368.82)	Mar-04	Jun-09	Jan-04	Dec-09		2008
TLEQ416	TOOLS AND EQ 416	9,477.56	10,457.83	980.27	9%	0.00%	9,477.56	10,457.83	980.27	Feb-04	Oct-09	Feb-04	Dec-09		2008
TLEQ426	TOOLS AND EQ 426	8,553.37	11,571.35	3,017.98	26%	0.00%	8,553.37	11,571.35	3,017.98	Jan-04	Jan-09	Jan-04	Oct-09		2008
TLEQ766	TOOLS AND EQ 766	11,257.26	26,490.63	15,233.37	58%	0.00%	11,257.26	26,490.63	15,233.37	Jan-04	Nov-09	Sep-04	Dec-09		2008
TRBORD156	TROUBLE ORDERS 156	113,541.09		(113,541.09)		0.03%	113,541.09	-	(113,541.09)	Jan-04	Dec-09	Jan-04	Dec-09		2008
TRBORD216	TROUBLE ORDERS 216	6,664.84		(6,664.84)		0.00%	6,664.84	-	(6,664.84)			Jan-04	Dec-09		2008
TRBORD236	TROUBLE ORDERS 236	9,842.56	39,511.60	29,669.04	75%	0.00%	9,842.56	39,511.60	29,669.04	Jan-04	Dec-08	Jan-04	Dec-09		2008
TRBORD256	TROUBLE ORDERS 256	2,278.50		(2,278.50)		0.00%	2,278.50	-	(2,278.50)			Jun-04	Feb-09		2008
TRBORD315	TROUBLE ORDERS 315	80,447.59		(80,447.59)		0.02%	80,447.59	-	(80,447.59)			Mar-04	Dec-09		2008
TRBORD366	TROUBLE ORDERS 366	53,336.94	91,529.04	38,192.10	42%	0.01%	53,336.94	91,529.04	38,192.10	Jan-04	Dec-08	Feb-04	Dec-09		2008
V0000	CIS INTERFACE	-		-		0.00%	-	-	-			Feb-07	Apr-09		2008
XFRM156	Transformer labor 156	14,800.35	15,510.05	709.70	5%	0.00%	14,800.35	15,510.05	709.70	Jan-06	Dec-09	Jan-04	Dec-09		2008
XFRM216	Transformer labor 216	8,892.98	19,080.43	10,187.45	53%	0.00%	8,892.98	19,080.43	10,187.45	Jan-04	Dec-09	Jan-04	Dec-09		2008
XFRM236	Transformer labor 236	95,078.84	94,498.60	(580.24)	-1%	0.03%	95,078.84	94,498.60	(580.24)	Jan-04	Dec-09	Jan-04	Dec-09		2008
XFRM246	Transformer labor 246	20,461.71	45,792.72	25,331.01	55%	0.01%	20,461.71	45,792.72	25,331.01	Jan-04	Dec-09	Jan-04	Dec-09		2008
XFRM256	Transformer labor 256	48,183.78	62,207.73	14,023.95	23%	0.01%	48,183.78	62,207.73	14,023.95	Jan-04	Dec-09	Jan-04	Dec-09		2008
XFRM315	Transformer labor 315	138,763.31	215,568.20	76,804.89	36%	0.04%	138,763.31	215,568.20	76,804.89	Jan-04	Dec-09	Jan-04	Dec-09		2008
XFRM366	Transformer labor 366	55,576.67	61,435.46	5,858.79	10%	0.02%	55,576.67	61,435.46	5,858.79	Jan-04	Dec-09	Jan-04	Dec-09		2008
XFRM416	Transformer labor 416	7,084.00	11,587.85	4,503.85	39%	0.00%	7,084.00	11,587.85	4,503.85	Jan-04	Dec-09	Jan-04	Dec-09		2008
XFRM426	Transformer labor 426	14,904.31	21,666.53	6,762.22	31%	0.00%	14,904.31	21,666.53	6,762.22	Jan-04	Dec-09	Jan-04	Dec-09		2008
XFRM766	Transformer labor 766	5,646.73	8,712.44	3,065.71	35%	0.00%	5,646.73	8,712.44	3,065.71	Jan-04	Dec-09	Jan-04	Nov-09		2008
		299,810,658.95	**364,973,077.01**	**65,162,418.06**											**2008 Tota**
111430	Etown-Storm Restoration	1,017.45		(1,017.45)		0.00%	1,017.45	-	(1,017.45)			Jun-04	Jan-09		2009
111432	Maysville-Storm Restoration	387.36		(387.36)		0.00%	387.36	-	(387.36)			Mar-04	Jan-09		2009
111434	Richmond-Storm Restoration	379.00		(379.00)		0.00%	379.00	-	(379.00)			Apr-04	Jan-09		2009
111446	KT Misc Capital Expenditures	(25,456.45)		25,456.45		-0.01%	(25,456.45)	-	25,456.45	Jan-04	Dec-08	Feb-04	Nov-09		2009

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
112363	RICHMOND RD HIGHWAY RELOCATION	5,547.08		(5,547.08)		0.00%	(129,913.43)	(135,460.51)	(5,547.08)			Mar-04	Oct-09		2009
112789	HWY 52 RELOCATION RICHMOND	(273,649.70)		273,649.70		-0.11%	(314,540.69)	(40,890.99)	273,649.70			Jan-04	Oct-09		2009
112950	Sanders Three phase	7,826.59		(7,826.59)		0.00%	(117,162.94)	(124,989.53)	(7,826.59)			Jan-04	Sep-09		2009
113305	KU DIST LINE TRANSFORMERS	7,696,736.73	9,554,521.48	1,857,784.75	19%	3.02%	7,696,736.73	9,554,521.48	1,857,784.75	Jan-04	Dec-09	Jan-04	Dec-09	Project variance due to lower demand in transformer purchases at KU for New Business.	2009
113775	Arnld-Drchtr Blk Mtn 161kV	61,701.35		(61,701.35)		0.02%	70,783.32	9,081.97	(61,701.35)			Jan-05	Jun-09		2009
115737	ghent-kenton138kv hwy relc	1.93		(1.93)		0.00%	(26,611.84)	(26,613.77)	(1.93)			Jun-04	Mar-09		2009
115769	Carrollton-Warsaw 69kv	335.46		(335.46)		0.00%	(93,189.47)	(93,524.93)	(335.46)			Jan-04	Mar-09		2009
116507	Connors Station Regulators	4,446.32		(4,446.32)		0.00%	23,616.07	19,169.75	(4,446.32)	Feb-04	Jun-04	Oct-04	Oct-09		2009
116862	SMT KY1577 MONTICELLO ST	-		-		0.00%	162,701.28	162,701.28	-			May-04	Mar-09		2009
117017	HLN US421 BARN BR - VA LINE	-		-		0.00%	24,707.52	29,784.77	5,077.25			Dec-04	Dec-09		2009
117150	Trimble County 2 KU	82,889,172.10	101,481,999.69	18,592,827.59	18%	32.57%	503,830,987.01	487,811,725.85	(16,019,261.16)	Jan-04	Dec-10	Mar-04	Dec-09	EPC Milestones missed in 2008 caught up in 2009.	2009
117243	RELOC GRP-EARN 161 (HWY 431)	(773.56)		773.56		0.00%	0.00	773.56	773.56			Mar-05	Mar-09		2009
117244	RELOC GRP-HILLSIDE 69(HWY 431)	-		-		0.00%	(0.00)	(0.00)	-			Mar-05	Mar-09		2009
117319	SPCC Mods - KU Transmission	543,840.39	494,999.60	(48,840.79)	-10%	0.21%	2,174,351.55	2,100,833.07	(73,518.48)	Jan-06	Dec-09	Mar-04	Dec-09		2009
117362	Accrued Labor - KU	(12,371.20)		12,371.20		0.00%	21,256.77	12,371.20	(8,885.57)			Sep-04	Jan-09		2009
117774	BR3 TURBINE CNTL UPGR 05-06	(2,545.06)		2,545.06		0.00%	778,529.43	781,074.49	2,545.06	Mar-05	Dec-07	Aug-06	Jul-09		2009
117979	SCM Earl NESC Viola 2005	(17.57)		17.57		0.00%	49,540.00	50,288.97	748.97	Jan-05	Dec-05	Nov-05	Dec-09		2009
117988	Science Hill Hwy 27 Relo	8.00		(8.00)		0.00%	5,722.55	(3,813.11)	(9,535.66)			Oct-04	Jun-09		2009
118213	Va City-AEP Clinch River	(18,289.84)		18,289.84		-0.01%	5,142,414.52	5,157,619.53	15,205.01	Nov-05	Aug-08	Jun-05	Dec-09		2009
118214	Va City 138/69 120 MVA Xfmr	26,526.96		(26,526.96)		0.01%	2,404,320.41	2,377,793.45	(26,526.96)	Dec-05	Aug-08	Jul-05	Aug-09		2009
118216	Trimble 2 Trans. Projects - KU	12,023,375.46	18,099,994.35	6,076,618.89	34%	4.72%	65,551,439.37	71,379,233.85	5,827,794.48	Jan-05	Dec-11	Jan-05	Dec-09	Right-of-way acquisition disputes and legal proceedings over the route delayed the start of construction. Legal, right-of-way acquisition, engineering, survey and material purchases continued. The decision was made to construct a temporary line in order to continue progress and ensure transmission would be in-service by the need date. See project 127260.	2009
118240	KU SUB SPILL PREVENTION	425,145.59	995,006.11	569,860.52	57%	0.17%	4,824,309.21	5,382,088.00	557,778.79	Apr-05	Dec-09	Feb-05	Dec-09	Project variance due to revised estimate in completion of SPCC (substation) oil containment projects. This project was a result of the EPA's amendment to the Oil Pollution Prevention Act. The EPA extended the deadline several times through this process.	2009
119518	Shelbyville Northwest Bypass	(89,000.00)		89,000.00		-0.03%	1,504.41	89,239.91	87,735.50			Sep-05	Nov-09		2009
119549	Fuels Supply Mgmt KU	287.90	75,000.00	74,712.10	100%	0.00%	942,797.34	1,017,509.44	74,712.10	Jan-05	Dec-09	Feb-06	Apr-09		2009
119846	GH2 CONTROLS MODERNIZATION	1,965,634.61	1,968,974.99	3,340.38	0%	0.77%	5,107,502.75	5,110,843.13	3,340.38	May-06	Dec-09	Jan-05	Nov-09		2009
119903	Clear A&G 12/04	248,272.64		(248,272.64)		0.10%	(373,539.94)	802,372.85	1,175,912.79			Dec-04	Dec-09		2009
119963	Danville Emergency	10,640.29		(10,640.29)		0.00%	0.00	(10,640.29)	(10,640.29)			Jan-05	Jul-09		2009
120171	Purchase PMI Power Meters	(207.25)		207.25		0.00%	8,883.62	17,712.47	8,828.85			Jun-05	Dec-09		2009
120645	Hutch Ph 2 recon	(5,764.88)		5,764.88		0.00%	70,088.76	75,853.64	5,764.88	Feb-06	Sep-06	Dec-06	Jun-09		2009
120752	KENTON - CARNTOWN 69 HWAY	(7,831.50)		7,831.50		0.00%	-	7,831.50	7,831.50			Dec-05	Dec-09		2009
120756	Misc. A/R Uncollect - KU Cap	10,136.85		(10,136.85)		0.00%	54,687.54	6,316.00	(48,371.54)			Sep-05	Dec-09		2009
120849	2005 KU RTU purchases	(18,018.23)		18,018.23		-0.01%	252,255.26	270,273.49	18,018.23			Oct-05	Sep-09		2009
121011	HW/SW Dev Tools 026540 KU	(30.57)		30.57		0.00%	0.00	30.57	30.57	Jan-06	Dec-06	Apr-06	Mar-09		2009
121013	HW/SW Dev Tools 026570 KU	(30.33)		30.33		0.00%	(0.00)	30.33	30.33	Jan-06	Dec-06	Feb-06	Mar-09		2009
121018	Tier C rotation 2006 KU	3,862.53		(3,862.53)		0.00%	340,638.40	336,775.87	(3,862.53)	Jan-06	Dec-06	Feb-06	Mar-09		2009
121024	Extend Fiber to GR Plant KU	(11,482.94)		11,482.94		0.00%	352,881.60	364,364.54	11,482.94	Jan-06	Dec-07	Apr-07	Aug-09		2009
121076	Loudon Ave.-Lansdowne DC 69 kV	1,422,380.09	279,998.98	(1,142,381.11)	-408%	0.56%	6,121,209.43	4,971,176.46	(1,150,032.97)	Jan-06	Dec-09	Dec-05	Oct-09	In order to complete by the system need date, a temporary line was constructed to enable the permanent line to stay in service while the improvements were made. Construction of the temporary line and its removal were not originally planned.	2009
121115	Energy Srvs for Blackwell Sub	(12,871.32)		12,871.32		-0.01%	0.00	12,871.32	12,871.32			Oct-05	Oct-09		2009
121210	A.O. Smith - Ewington 69kv	(22,360.61)		22,360.61		-0.01%	-	22,360.61	22,360.61			Mar-06	Jun-09		2009
121379	SOMERSET COLLEGE STREET	99,833.12		(99,833.12)		0.04%	(8,753.28)	(108,586.40)	(99,833.12)			Dec-05	Sep-09		2009
121443	PAYNES DEPOT RD HWY PROJECT	9,979.41		(9,979.41)		0.00%	152,769.14	168,552.20	15,783.06			Apr-06	Dec-09		2009
121558	Waitsboro Tap 69kV Relo	25,283.00		(25,283.00)		0.01%	1,333.09	(23,949.91)	(25,283.00)			Jan-07	Oct-09		2009
121695	Inst switch @ Buena Vista Sub	144,398.76		(144,398.76)		0.06%	186,386.24	41,987.48	(144,398.76)			Aug-08	Aug-09		2009
121759	SCM Earl 2007 NESC Violations	(3,005.42)		3,005.42		0.00%	70,297.27	73,302.69	3,005.42	Jan-07	Dec-07	Feb-07	Apr-09		2009
121766	SCM Pine Failed Breakers	1,968.71		(1,968.71)		0.00%	46,697.54	44,728.83	(1,968.71)	Jan-07	Dec-07	Oct-07	Jan-09		2009
121807	2007 KU DOIT PC AND PRINT BUD	3,466.27		(3,466.27)		0.00%	174,041.17	170,545.92	(3,495.25)	Jan-07	Dec-07	Jan-07	Sep-09		2009
121808	2007 KU DOIT CES UPGRADE	364.42		(364.42)		0.00%	239,025.48	238,661.06	(364.42)	Jul-07	Feb-08	Nov-07	Nov-09		2009
121829	DANVILLE OFFICE CARPET	3,401.04		(3,401.04)		0.00%	5,541.04	2,140.00	(3,401.04)	Mar-07	Mar-07	Jun-07	Mar-09		2009
121867	KU BUS. OFFICE Auto Receipt	(885.00)		885.00		0.00%	-	885.00	885.00	Dec-07	Dec-07	Sep-07	Mar-09		2009
121877	DSP LEX NW SUB-INNOVATION	211,672.25		(211,672.25)		0.08%	4,065,360.00	3,853,687.75	(211,672.25)	Jul-07	Dec-08	Jun-07	Sep-09		2009
121883	SCM 07 REPLACE BREAKERS	-		-		0.00%	157,950.86	157,950.86	-	Jan-07	Dec-07	Feb-07	Sep-09		2009
121887	SCM 07 LEX AUTO GATE SYSTEM	2,304.62		(2,304.62)		0.00%	52,553.13	50,248.51	(2,304.62)	Jun-07	Jun-07	Dec-07	Jan-09		2009
121931	BROWN N TT RCVR	(1,199.84)		1,199.84		0.00%	10,148.40	11,348.24	1,199.84			Jul-06	Dec-09		2009
121935	LEXINGTON NW DISTRIBUTION	6,504.39		(6,504.39)		0.00%	141,898.43	135,394.04	(6,504.39)	Jan-07	Dec-08	Apr-08	Feb-09		2009
121970	Ghent-Kenton 138kV Line	-		-		0.00%	11.72	11.72	-			Jan-07	Apr-09		2009
122034	BRCT SPCC 08-09	999,381.47	557,878.50	(441,502.97)	-79%	0.39%	1,626,749.85	1,185,246.88	(441,502.97)	Jan-07	Dec-09	Dec-07	Oct-09	Scope refinement to meet final regulations, plus material and labor escalations increased final project costs.	2009
122039	TY FO TANK SPCC 07 (ECR)	10,514.70		(10,514.70)		0.00%	537,595.45	527,080.75	(10,514.70)	Jun-07	Jun-07	Oct-07	Apr-09		2009
122040	HF OIL CONTAIN SPCC 07 (ECR)	66,314.03		(66,314.03)		0.03%	350,911.62	284,597.59	(66,314.03)	May-07	May-07	Oct-07	Apr-09		2009
122044	TY MISC MOTOR RBLDS 07	(2,134.97)		2,134.97		0.00%	26,997.21	29,132.18	2,134.97	Mar-07	Dec-07	Apr-07	Feb-09		2009
122049	*UK Underground	298.94		(298.94)		0.00%	(867.69)	(298.93)	568.76			Jan-07	Dec-09		2009
122061	BR2 RH INLET & OUTLET HDR 07-0	1,231,502.15	2,041,000.82	809,498.67	40%	0.48%	4,401,592.93	5,211,091.60	809,498.67	Jan-07	Dec-09	Dec-07	Jul-09	Material payments were made in 2008	2009
122064	BR1 1-1 SB AC REPL 08	16,700.54		(16,700.54)		0.01%	404,253.36	387,552.82	(16,700.54)	Jul-08	Aug-08	Mar-08	Jun-09		2009
122065	BR CONV BELT REPL 07	(2,212.33)		2,212.33		0.00%	26,519.27	28,731.60	2,212.33	Jan-07	Dec-07	Dec-07	Mar-09		2009

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122066	BR1 DEMIN RETIRE 07	(1,098.20)		1,098.20		0.00%	-	1,098.20	1,098.20			Aug-07	Jul-09		2009
122086	DX1 OVERHAUL 11-12	(24,646.17)		24,646.17		-0.01%	4,866,937.38	1,768,407.62	(3,098,529.76)	Jan-07	Dec-11	Oct-06	Apr-09		2009
122088	DX3 OVERHAUL 08-09	2,489,845.14	3,600,000.22	1,110,155.08	31%	0.98%	4,035,402.90	4,999,263.21	963,860.31	Feb-08	Dec-09	Jun-08	Dec-09	Project dollars spent earlier than planned in 2008 and project carried into 2010	2009
122094	Lake Reba RTU Replacement	(552.48)		552.48		0.00%	37,114.23	37,666.71	552.48			Nov-06	Jan-09		2009
122103	GH CONVEYOR BELT REPL 07	(9,522.73)		9,522.73		0.00%	126,516.32	136,039.05	9,522.73			Apr-07	Mar-09		2009
122109	GH2 AUX COND 2-2 RETUBE	(19,116.93)		19,116.93		-0.01%	97,496.34	116,613.27	19,116.93	Jan-08	Dec-08	Dec-07	Mar-09		2009
122113	GH DOWN RIVER FLOATING BARGE	452,338.36	446,999.67	(5,338.69)	-1%	0.18%	811,793.28	806,454.59	(5,338.69)	Jan-08	Dec-09	May-08	Sep-09		2009
122114	GH SPCC COMPLIANCE MOD	1,053,730.54	1,103,000.17	49,269.63	4%	0.41%	2,499,049.29	2,548,318.92	49,269.63	Jan-07	Dec-09	Aug-07	Sep-09		2009
122177	Millersburg Control Hse Repl	187.36		(187.36)		0.00%	687,951.83	164,140.61	(523,811.22)			Jan-07	Sep-09		2009
122211	Brown CT-Brdstwn P2	1,980.97		(1,980.97)		0.00%	79,493.83	37,475.67	(42,018.16)			Oct-06	Jul-09		2009
122252	OCEDA 600 Amp U.G.	25,646.52		(25,646.52)		0.01%	49,231.53	36,698.49	(12,533.04)			Oct-06	Dec-09		2009
122276	Backup Data Center KU	(1,703.53)		1,703.53		0.00%	4,691,907.09	4,693,610.62	1,703.53	Jan-07	Dec-08	Oct-06	Feb-09		2009
122294	KDL-MAKE READY-GTOWN TO LEX	(16,322.04)		16,322.04		-0.01%	0.03	16,322.07	16,322.04			Aug-08	Feb-09		2009
122300	NAS 345-138kV,450MVA xfrm	(64,781.80)		64,781.80		-0.03%	4,230,531.40	4,470,708.80	240,177.40	Jan-07	Dec-08	Dec-06	Sep-09		2009
122307	Ghent-345kV GCB addition	159.85		(159.85)		0.00%	629,669.33	629,509.48	(159.85)			Feb-07	Mar-09		2009
122313	ITSD HW/SW EM 2007 KU	(438.75)		438.75		0.00%	0.00	438.75	438.75	Jan-07	Dec-07	Mar-07	Mar-09		2009
122315	ITSD HW/SW PG 2007 KU	499.65		(499.65)		0.00%	3,513.21	3,013.56	(499.65)	Jan-07	Dec-07	Jan-07	Mar-09		2009
122363	Mobile Radio System Build KU	1,297,037.88	1,537,792.88	240,755.00	16%	0.51%	4,536,701.86	4,777,456.86	240,755.00	Jan-07	Dec-09	Jun-07	Dec-09		2009
122371	OPGW on MC to Hardin Co. KU	61,867.29		(61,867.29)		0.02%	161,532.89	89,775.18	(71,757.71)	Jan-07	Dec-07	Sep-07	Nov-09		2009
122381	WKE-Lou Ring Upgrade to OC KU	(2,078.88)		2,078.88		0.00%	466,686.75	468,765.63	2,078.88	Jan-07	Dec-07	Jul-07	Jun-09		2009
122436	Union Underwear Circuit Work	47,243.94		(47,243.94)		0.02%	237,806.65	190,562.71	(47,243.94)	Jul-07	Jul-07	Apr-07	Jan-09		2009
122449	NAS TAP 345kV Line	(11,047.28)		11,047.28		0.00%	1,264,832.71	1,275,879.99	11,047.28	Jan-07	Dec-08	Nov-06	Jan-09		2009
122458	POLO CLUB SUB (LEX EAST)	4,245.74		(4,245.74)		0.00%	790,507.21	788,353.47	(2,153.74)	May-07	Dec-08	Jul-08	Apr-09		2009
122504	POWER PLANT SOFTWARE (KU %)	2,335.80		(2,335.80)		0.00%	1,082,410.73	1,080,074.93	(2,335.80)	Jan-07	Dec-07	Aug-07	Jul-09		2009
122506	iEXPENSE & FILENET IMAG (KU %)	43,509.46		(43,509.46)		0.02%	75,078.24	31,568.78	(43,509.46)	Jan-07	Dec-08	Oct-08	Jun-09		2009
122524	Breaker Replacements-KU		484,998.79	484,998.79	100%	0.00%	-	2,627,102.14	2,627,102.14	Jan-07	Dec-11			Budget is developed at a higher level to encompass multiple projects. The funding was used for various projects.	2009
122525	Capacitor Installations-KU		225,000.37	225,000.37	100%	0.00%	-	675,001.89	675,001.89	Jan-08	Dec-11				2009
122540	Customer Care System KU	17,066,593.32	4,907,000.00	(12,159,593.32)	-248%	6.71%	39,615,924.90	27,263,920.32	(12,352,004.58)	Jan-07	Apr-09	Apr-07	Dec-09	Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2009
122545	Race St-Lex Plt P&G Sect	29,819.11	160,000.61	130,181.50	81%	0.01%	99,764.77	160,000.61	60,235.84	Jan-09	Dec-09	Nov-09	Nov-09		2009
122546	New Base Unit - KU		6,149,995.36	6,149,995.36	100%	0.00%	0.00	16,974,978.57	16,974,978.57	Jan-07	Dec-11	Feb-07	Jun-08	The purchase of the land for this project was postponed and in service date changed 2017 .	2009
122598	TGKY SUB LEBANON	23,914.89		(23,914.89)		0.01%	55,988.61	32,073.72	(23,914.89)	Apr-08	Apr-08	Jul-08	Jan-09		2009
122607	TC CT9 Comp Blade Repl	(7,639.53)		7,639.53		0.00%	193,712.50	201,352.03	7,639.53			Dec-06	Mar-09		2009
122641	Reloc Ring Rd Proj 345kV	110,197.04		(110,197.04)		0.04%	204.02	(109,993.02)	(110,197.04)			Aug-07	Apr-09		2009
122675	Hardin Co-Bonvlle 69kV	(29,899.75)		29,899.75		-0.01%	558.18	30,291.99	29,733.81			Aug-07	Dec-09		2009
122679	Duncannon Rd Relocation	(738.60)		738.60		0.00%	488.48	1,227.08	738.60			Jan-08	Jul-09		2009
122691	LEMONS MILL SUBSTATION	(1,629.18)		1,629.18		0.00%	1,297,379.72	1,299,008.90	1,629.18	Jan-08	Dec-08	Oct-07	Nov-09		2009
122703	Brown N-Higby Mill Reloc	5,934.72		(5,934.72)		0.00%	40,634.72	34,700.00	(5,934.72)			Nov-07	Feb-09		2009
122714	BR2 Turbine Blades 07-08	100,318.67	220,000.18	119,681.51	54%	0.04%	524,615.17	644,296.68	119,681.51	Jan-09	Dec-09	Dec-07	May-09		2009
122764	Backup CC Comm LGE/KU	(23,288.67)		23,288.67		-0.01%	53,117.73	76,406.40	23,288.67			Oct-07	Sep-09		2009
122792	*Hdsbg-Add 69kV bkrs for Cust	(102,291.90)		102,291.90		-0.04%	10,087.14	112,379.04	102,291.90			Mar-08	Dec-09		2009
122794	PLACE 1000 MCM COPPER	7,262.86		(7,262.86)		0.00%	2,116.59	(5,146.27)	(7,262.86)			Jun-07	Sep-09		2009
122795	Bond-St. Paul 69kV	(1,348.85)		1,348.85		0.00%	70,335.01	71,683.86	1,348.85			Jun-08	Apr-09		2009
122824	CCS - KU Bus Intelligence	(668,881.85)		668,881.85		-0.26%	(0.25)	716,215.62	716,215.87			Sep-07	Jun-09	Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2009
122825	CCS - KU Change Mgmt	(241,833.95)		241,833.95		-0.10%	(0.05)	241,833.90	241,833.95			May-07	Apr-09		2009
122826	CCS - KU Customer Serv	(4,108,163.44)		4,108,163.44		-1.61%	(0.67)	4,211,193.30	4,211,193.97			May-07	Nov-09	Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2009
122827	CCS - KU Development	(1,206,805.59)		1,206,805.59		-0.47%	(0.03)	1,226,793.33	1,226,793.36			May-07	Jul-09	Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2009
122828	CCS - KU Technology	(5,937,183.99)		5,937,183.99		-2.33%	0.07	5,957,823.85	5,957,823.78			May-07	Oct-09	Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2009
122879	GR 2008 Basement Sump Pump	51,310.69		(51,310.69)		0.02%	121,324.83	70,018.94	(51,305.89)	Jan-08	Dec-08	Dec-08	Dec-09		2009
122882	GR 2008 Truck Scale Repl	(5,180.82)		5,180.82		0.00%	42,310.07	47,490.89	5,180.82	Jan-08	Dec-08	May-08	Feb-09		2009
122922	KU Call Center Tech	653.77		(653.77)		0.00%	20,138.47	19,484.70	(653.77)	Mar-08	Dec-08	Jul-08	Jan-09		2009
122923	KU Interaction CTI	13,806.67		(13,806.67)		0.01%	281,066.27	267,259.60	(13,806.67)	Oct-08	Dec-08	Sep-08	Dec-09		2009
122926	2008 KU PC Purchases	1,163.01		(1,163.01)		0.00%	15,941.26	14,455.52	(1,485.74)	Jan-08	Dec-08	Apr-08	Aug-09		2009
122927	KU I&C RTP	93.98		(93.98)		0.00%	-	(93.98)	(93.98)	Mar-08	Dec-08	Oct-08	Sep-09		2009
122928	2008 KU CARPET & TILE	14,795.03		(14,795.03)		0.01%	85,615.05	78,137.55	(7,477.50)	Mar-08	Oct-08	Apr-08	Jun-09		2009
122929	2008 KU INTERNAL REQUESTS	5,006.76		(5,006.76)		0.00%	127,372.59	122,365.83	(5,006.76)	Mar-08	Dec-08	Apr-08	Jan-09		2009
122930	KU FIRE SYSTEM	(1,094.82)		1,094.82		0.00%	18,064.56	26,700.18	8,635.62	May-08	May-08	Dec-08	Dec-09		2009
122958	CITY OF BARDSTOWN SUB	(11,388.62)		11,388.62		0.00%	738,530.46	749,919.08	11,388.62	Jan-08	Jun-08	Aug-07	Mar-09		2009
122962	HUTCH PH 3 RECONDUCTOR	948.26		(948.26)		0.00%	59,668.56	61,440.45	1,771.89	Jan-08	Dec-08	Aug-08	Sep-09		2009
122965	LOAD LOGGER LINE LOCATOR	(1.25)		1.25		0.00%	22,449.94	22,503.19	53.25	Feb-08	Mar-08	Nov-08	Dec-09		2009
122976	SCM CENT STAMPING GROUND XFRM	256,099.35	366,048.68	109,949.33	30%	0.10%	805,469.11	915,193.59	109,724.48	Jan-08	Dec-09	May-08	Dec-09		2009
122980	SCM DAN KY STATE HOSPITAL SUB	347.94		(347.94)		0.00%	275,026.60	274,678.66	(347.94)	Jan-08	Dec-08	Mar-08	Jul-09		2009
122983	DSP Hoover Distribution	50,959.30		(50,959.30)		0.02%	157,101.42	106,142.12	(50,959.30)	Mar-08	Apr-08	Jan-08	Jul-09		2009
122992	SCM PINE WILDLIFE PROTECTION	(8.21)		8.21		0.00%	11,063.96	11,072.17	8.21	Jan-08	Dec-08	Feb-08	Dec-09		2009
122994	SCM PINE 2008 MISC SUBSTATION	523.40		(523.40)		0.00%	75,573.32	75,049.92	(523.40)	Jan-08	Dec-08	Mar-08	May-09		2009
122998	WINDSTREAM POLE REPL	(760.32)		760.32		0.00%	255,801.10	256,561.42	760.32	Jan-08	Dec-08	Apr-08	Jun-09		2009
122999	Horse Cave Ind Sub	(24,435.42)		24,435.42		-0.01%	240,703.78	265,139.20	24,435.42			Jan-08	Apr-09		2009
123029	SCM CENT 08 REPLACE BREAKERS	10,674.83		(10,674.83)		0.00%	46,274.16	35,599.33	(10,674.83)	Jan-08	Dec-08	Oct-08	May-09		2009

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123030	RICHMOND 0696 BREAKER	349.69		(349.69)		0.00%	47,448.84	47,099.15	(349.69)	Jan-08	Dec-08	Mar-08	May-09		2009
123034	SCM CENT 08 REP BATTERIES	680.94		(680.94)		0.00%	25,739.55	25,058.61	(680.94)	Jan-08	Dec-08	Dec-08	Jan-09		2009
123035	SCM CENT 08 SUB MISC	(8,103.15)		8,103.15		0.00%	77,714.45	86,150.99	8,436.54	Jan-08	Dec-08	Aug-08	Sep-09		2009
123036	SCM CENT 08 TOOLS	16,055.72		(16,055.72)		0.01%	19,718.11	3,662.39	(16,055.72)	Apr-08	Oct-08	Dec-08	Jan-09		2009
123037	WOODLAWN SUBSTATION	(1,778.00)		1,778.00		0.00%	459,831.71	461,609.71	1,778.00	Jan-08	Dec-08	Mar-08	Apr-09		2009
123053	SCM EARL PURCH RECLOSERS	3,137.17		(3,137.17)		0.00%	20,083.63	16,946.46	(3,137.17)	Aug-08	Aug-08	Dec-08	Mar-09		2009
123055	SCM EARL 08 NESC CORRECTIONS	19,499.26		(19,499.26)		0.01%	79,149.27	59,650.01	(19,499.26)	Jan-08	Dec-08	Aug-08	Jun-09		2009
123057	SCM EARL ON LINE FILTERS	3,024.17		(3,024.17)		0.00%	20,065.76	17,041.59	(3,024.17)	Jan-08	Dec-08	Oct-08	Oct-09		2009
123061	SCM EARL MADISONVILLE SO RET	6,238.95		(6,238.95)		0.00%	0.04	18,824.10	18,824.06	Jan-08	Dec-08	Nov-08	Jun-09		2009
123066	SCM CENT LOCKOUT RELAYS	99.90		(99.90)		0.00%	16,941.15	16,625.20	(315.95)	Jan-08	Dec-08	May-08	Dec-09		2009
123067	SCM CENT SPARTA UPGRADE	3,677.93		(3,677.93)		0.00%	118,269.43	114,591.50	(3,677.93)	Jan-08	Dec-08	May-08	Jul-09		2009
123086	2008 DOIT KU MOB COMP INFRA	510.84		(510.84)		0.00%	214,629.30	214,118.46	(510.84)	Sep-08	Oct-08	Jul-08	Jan-09		2009
123090	2008 DOIT KU PC AND PRINT INF	470.43		(470.43)		0.00%	164,900.73	164,430.30	(470.43)	Jan-08	Dec-08	Feb-08	Jan-09		2009
123122	08 SCM CENT REP/REWIND	253,968.22		(253,968.22)		0.10%	1,014,944.72	760,976.50	(253,968.22)	Mar-08	Sep-08	Jan-08	Nov-09		2009
123134	Kohl's Relocation	19,719.80		(19,719.80)		0.01%	27,674.44	-	(27,674.44)			Apr-09	Dec-09		2009
123136	KU POLE INSPECTION		1.00	1.00	100%	0.00%	-	1.00	1.00	Sep-08	Sep-09				2009
123143	KY RIVER PUMP SUB XFRM	256,975.56		(256,975.56)		0.10%	62,605.11	(213,838.48)	(276,443.59)			Sep-07	Dec-09		2009
123152	Area 4 Improvements	3,898.30		(3,898.30)		0.00%	25,351.74	21,453.44	(3,898.30)	Jul-08	Jul-08	Dec-08	Mar-09		2009
123155	Area 7 Improvements	1,724.83		(1,724.83)		0.00%	16,378.53	14,653.70	(1,724.83)	May-08	Aug-08	Nov-08	Mar-09		2009
123188	TY MISC MOTOR RBLDS 08	(1,673.08)		1,673.08		0.00%	37,098.05	38,771.13	1,673.08	Apr-08	Oct-08	Jul-08	Jul-09		2009
123197	TY CNTRL WORKSTN UPGR 08	18,074.92		(18,074.92)		0.01%	84,293.87	66,218.95	(18,074.92)	Apr-08	May-08	May-08	Oct-09		2009
123201	BR2 Igniter Repl 08	103,489.65	118,001.25	14,511.60	12%	0.04%	103,489.65	118,001.25	14,511.60	Nov-08	Dec-09	Jan-09	Apr-09		2009
123204	BR Dissolved O2 Analyzer Repl	1,081.87		(1,081.87)		0.00%	40,998.63	39,916.76	(1,081.87)	Mar-08	Mar-08	Oct-08	Jul-09		2009
123205	Armstrong Coal 69kV Tap	40,983.77		(40,983.77)		0.02%	16,112.33	(14,408.25)	(30,520.58)			Sep-07	Dec-09		2009
123217	BR3 Control Rm HVAC 08	294,248.31		(294,248.31)		0.12%	423,902.15	129,653.84	(294,248.31)	Mar-08	Jun-08	May-08	Nov-09		2009
123219	KU BRCT7 A/B Conversion 08	(3,136,734.44)		3,136,734.44		-1.23%	3,646,196.01	6,391,712.82	2,745,516.81	Mar-08	May-08	Sep-08	Dec-09	Favorable LTSA deferred asset adjustment due to lower than projected generation	2009
123261	GDS Implementation - KU	9,225.00		(9,225.00)		0.00%	36,075.26	22,715.23	(13,360.03)			Nov-07	Dec-09		2009
123265	UK HOSP DISTR RELOCATE UG	(30,246.01)		30,246.01		-0.01%	(15,722.20)	18,849.09	34,571.29			Jan-08	Nov-09		2009
123266	UK HOSP DISTR RELOCATE OH-LIME	6,170.55		(6,170.55)		0.00%	(730.56)	-	730.56			Jan-09	Dec-09		2009
123270	UK HOSP DISTR RELOC OH-ROSE ST	2,718.92		(2,718.92)		0.00%	7,864.18	-	(7,864.18)			Nov-09	Dec-09		2009
123271	UK HOSP DIST RELOC OH WOOD/EUC	89,310.80		(89,310.80)		0.04%	14,180.42	-	(14,180.42)			Sep-09	Dec-09		2009
123280	GH CONVEYOR BELT REPL 08	545.60		(545.60)		0.00%	273,662.18	273,116.58	(545.60)	Jan-08	Dec-08	May-08	May-09		2009
123302	UK Med Cntr Hse Relo	109,843.15		(109,843.15)		0.04%	(861.82)	257,237.28	258,099.10			Dec-07	Dec-09		2009
123321	TC CT UCVG Controller KU	(7,177.00)		7,177.00		0.00%	18,670.63	25,847.63	7,177.00	Apr-08	Aug-08	Nov-08	Aug-09		2009
123336	BR1-1 SWP Rebuild 07	(27,501.76)		27,501.76		-0.01%	125,412.57	152,914.33	27,501.76			Oct-07	Apr-09		2009
123372	Lebanon East Sbstn - 427	32,070.65		(32,070.65)		0.01%	264,106.77	232,036.12	(32,070.65)			Jan-08	May-09		2009
123373	GR Transformer Removal	(527.12)		527.12		0.00%	-	527.12	527.12			Oct-07	Mar-09		2009
123378	UK Fiber Relocation	16,348.10		(16,348.10)		0.01%	(0.06)	25,958.23	25,958.29			Sep-07	Dec-09		2009
123387	BR 1-3 PULV GEARBOX RBLD 07	(37,523.12)		37,523.12		-0.01%	224,707.71	262,230.83	37,523.12			Oct-07	Mar-09		2009
123409	PeopleSoft 8.9 Enhance		75,615.00	75,615.00	100%	0.00%	-	856,971.00	856,971.00	Jan-08	Dec-11				2009
123426	HW/SW Dev Tools026580 2008-KU	28.24		(28.24)		0.00%	9,020.55	8,992.31	(28.24)	Jan-08	Dec-08	Feb-08	Apr-09		2009
123433	Tier C rotation - KU 2008	4,957.70		(4,957.70)		0.00%	389,292.39	384,334.69	(4,957.70)	Jan-08	Dec-08	Mar-08	Sep-09		2009
123444	Bulk Pwr & Enviro Sys 2008-KU	(6,017.71)		6,017.71		0.00%	30,044.86	36,062.57	6,017.71	Jan-08	Dec-08	Jan-08	Mar-09		2009
123445	Develop KU Campus Networks	10,087.57		(10,087.57)		0.00%	158,469.15	148,381.58	(10,087.57)	Jan-08	Dec-08	Apr-08	Feb-09		2009
123453	N KY Backbone Renovat2008-KU	718,204.51	1,035,000.00	316,795.49	31%	0.28%	1,058,720.47	1,375,493.85	316,773.38	Jan-08	Dec-09	Aug-08	Dec-09	This project was budgeted and planned using fiber communications. Upon further review, a lower cost option (microwave communications) was identified and utilized.	2009
123457	Outside Cable Plant 2008-KU	2,105.69		(2,105.69)		0.00%	90,262.70	88,157.01	(2,105.69)	Jan-08	Dec-08	Feb-08	Apr-09		2009
123465	Cabl for Server Connec2008-KU	3,368.70		(3,368.70)		0.00%	22,176.96	18,808.26	(3,368.70)	Jan-08	Dec-08	Feb-08	Mar-09		2009
123486	Ebusiness Firewall Replace-KU	48.88		(48.88)		0.00%	39,615.26	39,566.38	(48.88)	Jan-08	Dec-08	Oct-08	Feb-09		2009
123501	Intrusion Prevention 2008-KU	1,059.89		(1,059.89)		0.00%	18,724.63	17,664.74	(1,059.89)	Jan-08	Dec-08	Dec-08	Jan-09		2009
123503	ITSecurity Infrastruce2008-KU	2,043.64		(2,043.64)		0.00%	35,563.30	33,519.66	(2,043.64)	Jan-08	Dec-08	Mar-08	Feb-09		2009
123507	LogConsol/Cor/AlertExp2008-KU	266.15		(266.15)		0.00%	45,516.98	45,250.83	(266.15)	Jan-08	Dec-08	Dec-08	Jan-09		2009
123509	VulnerabilityScanning2008-KU	163.06		(163.06)		0.00%	2,880.72	2,717.66	(163.06)	Jan-08	Dec-08	Dec-08	Jan-09		2009
123535	SL-KU-Plant Lab Equipment	540.00		(540.00)		0.00%	18,166.16	17,626.16	(540.00)	Jan-08	Dec-08	Nov-08	Jan-09		2009
123537	GE-KU-PCs		5,025.00	5,025.00	100%	0.00%	-	5,025.00	5,025.00	Jan-08	Dec-09				2009
123541	GE-KU-Testing Equip		12,563.00	12,563.00	100%	0.00%	-	37,689.00	37,689.00	Jan-08	Dec-11				2009
123545	GE-KU-Digital Microscope		17,588.00	17,588.00	100%	0.00%	-	17,588.00	17,588.00	Jan-08	Dec-09				2009
123573	Somerset S. Main Street	24,267.47		(24,267.47)		0.01%	(0.01)	(24,267.48)	(24,267.47)			Dec-07	Aug-09		2009
123576	GARRARD CO HIGH SCHOOL RELO	(170,691.30)		170,691.30		-0.07%	9,227.76	179,919.06	170,691.30			Dec-07	Aug-09		2009
123577	ALEX CREEK EKPC TAP UNIT T-041	(90,765.95)		90,765.95		-0.04%	0.01	90,765.96	90,765.95			Dec-07	Apr-09		2009
123586	NESTLE 795 CIRCUIT	(174.80)		174.80		0.00%	304,630.14	304,804.94	174.80			Nov-07	May-09		2009
123602	EWINGTON SUBSTATION UPGRAD	5,893.07	938,174.42	932,281.35	99%	0.00%	69,209.01	1,000,818.02	931,609.01	Jan-09	Dec-09	Dec-07	Aug-09	Project variance due to lower material cost. Portion of actuals on project 125749. Net variance is $318K.	2009
123610	VERSAILLES DRIVE THRU WINDOW	333.40		(333.40)		0.00%	4,956.08	4,622.68	(333.40)			Dec-07	Mar-09		2009
123625	Louden Ave-Haefling Hwy Relo	(146,351.74)		146,351.74		-0.06%	(0.00)	167,562.98	167,562.98			Mar-08	Aug-09		2009
123626	Corning Glass	6,784.10		(6,784.10)		0.00%	(0.04)	(6,784.14)	(6,784.10)			Apr-08	Nov-09		2009
123627	Bardstown Industrial 69kV Tap	8,298.53		(8,298.53)		0.00%	85,687.65	77,389.12	(8,298.53)			Mar-08	Jun-09		2009
123633	StoreRoom Cameras (KU %)	6,774.16		(6,774.16)		0.00%	45,700.84	38,926.68	(6,774.16)			Dec-07	Mar-09		2009
123636	iProcurement Punchout (KU %)	1,401.17		(1,401.17)		0.00%	26,506.98	25,105.81	(1,401.17)			Dec-07	Feb-09		2009
123638	Parkers Mill Tap	39,765.40		(39,765.40)		0.02%	207,362.15	167,596.75	(39,765.40)	Jan-08	Aug-08	May-08	Mar-09		2009
123646	Intrusion Det Servers-KU		120,000.00	120,000.00	100%	0.00%	-	120,000.00	120,000.00	Jun-08	Dec-09				2009
123650	Routine EMS - KU	14,051.50	105,000.00	90,948.50	87%	0.01%	25,200.00	869,148.50	843,948.50	Jan-08	Dec-11	Dec-08	May-09		2009

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
123654	Critical Spare 161/69 Xfrmr	886,518.48	454,500.10	(432,018.38)	-95%	0.35%	948,077.38	474,432.31	(473,645.07)	Feb-08	Dec-09	Dec-08	Dec-09	As the project was expected to continue from 2008, the budget was prepared based on the estimated amount to continue into 2009. As less was then recorded during 2008 than expected when the budget was prepared, more continued into 2009 than expected. The project extended into 2010.	2009
123655	Critical Spare 138/69 Xfrmr	525,073.12	436,499.75	(88,573.37)	-20%	0.21%	971,897.18	804,204.88	(167,692.30)	Mar-08	Dec-09	Sep-08	Nov-09		2009
123660	East Frankfort 138-69kV 120MVA		179,999.77	179,999.77	100%	0.00%	-	1,349,998.99	1,349,998.99	Jan-08	Dec-10				2009
123666	Bryant Rd 69 KV Tap	7,408.51		(7,408.51)		0.00%	48,503.35	41,094.84	(7,408.51)			Apr-08	Oct-09		2009
123679	RELOC HWY60 BYPASS PROJ	(18,647.23)		18,647.23		-0.01%	(8,731.78)	21,084.19	29,815.97			Aug-08	Dec-09		2009
123683	Bryant RD Temp #3 West Ckt	7,784.75		(7,784.75)		0.00%	302,750.06	294,965.31	(7,784.75)			Mar-08	Dec-09		2009
123684	Bryant RD Temp #3 Exit Ckts	32,357.57		(32,357.57)		0.01%	53,721.93	21,364.36	(32,357.57)			May-08	Dec-09		2009
123685	LEX NW SPUR ROAD CKT	(6,881.25)		6,881.25		0.00%	47,311.32	54,192.57	6,881.25			May-08	May-09		2009
123686	LEX NW 151 TIE CKT	159,019.43		(159,019.43)		0.06%	396,081.86	237,062.43	(159,019.43)			Aug-08	Dec-09		2009
123689	SOM NORTH BYPASS I66	(1,625.25)		1,625.25		0.00%	68,994.44	38,284.73	(30,709.71)			Nov-08	Jun-09		2009
123703	INST RIVER VIEW COAL 69 TAP	2,269.32		(2,269.32)		0.00%	91,230.16	66,601.33	(24,628.83)			Feb-08	Aug-09		2009
123704	Innovation Sub Exit Ckts	140,542.22		(140,542.22)		0.06%	335,051.87	194,509.65	(140,542.22)			Oct-08	Jul-09		2009
123706	BRYANT ROAD SUB	250,582.22	300,391.28	49,809.06	17%	0.10%	1,153,914.15	1,238,819.70	84,905.55	Jan-09	Dec-09	Mar-08	Dec-09		2009
123707	Bryant RD # 3 East Circuit	319.24		(319.24)		0.00%	135,056.27	133,401.92	(1,654.35)			Apr-08	Feb-09		2009
123734	REPLACE HVAC-LEX OPS	(600.00)		600.00		0.00%	7,934.00	8,534.00	600.00			Feb-08	Mar-09		2009
123743	Haefling 714-Innovation Dr	70,223.73		(70,223.73)		0.03%	143,450.07	73,226.34	(70,223.73)			Aug-08	Jun-09		2009
123749	Innovation Drive 138kV Tap	281,533.02		(281,533.02)		0.11%	551,483.01	269,949.99	(281,533.02)			Mar-08	Aug-09		2009
123752	Air Liquide 138kV Addition	(61,799.85)		61,799.85		-0.02%	0.68	61,800.53	61,799.85			Oct-08	Sep-09		2009
123762	TY3 COLLECTOR RNG RPL 08	2,762.76		(2,762.76)		0.00%	35,244.61	32,481.85	(2,762.76)			Apr-08	Apr-09		2009
123770	VIRGINIA POWER	324.05		(324.05)		0.00%	12,715.90	(87,608.15)	(100,324.05)			Mar-08	Feb-09		2009
123772	KU Storms - Feb 11, 2008	(3,156.61)		3,156.61		0.00%	(3,156.61)	-	3,156.61			Feb-08	Jun-09		2009
123801	UNDERFREQUENCY LOAD SHED-KU	11,608.43		(11,608.43)		0.00%	56,206.39	44,597.96	(11,608.43)			Jun-08	Jun-09		2009
123802	BEREA N SUB - METERING	86,523.80		(86,523.80)		0.03%	86,523.80	-	(86,523.80)			Mar-09	Oct-09		2009
123806	COGNOS LICENSES (KU %)	533.60		(533.60)		0.00%	5,313.00	4,779.40	(533.60)			Dec-08	Apr-09		2009
123808	MOBILE S/C EXPANSION (KU%)	119.00		(119.00)		0.00%	31,096.79	30,977.79	(119.00)			Apr-08	Mar-09		2009
123813	KU/ODP Storm - March 4, 2008	0.47		(0.47)		0.00%	0.47	-	(0.47)			Mar-08	Mar-09		2009
123829	SPRINGFIELD BYPASS	(39,018.80)		39,018.80		-0.02%	(39,277.38)	-	39,277.38			Jan-09	Oct-09		2009
123830	Bond-St Paul & VACty-ClinchRiv	(15,057.62)		15,057.62		-0.01%	31,300.51	46,358.13	15,057.62			Jul-08	Jun-09		2009
123872	GS Scanner 2009		26,633.00	26,633.00	100%	0.00%	-	26,633.00	26,633.00	Jan-09	Dec-09				2009
123875	GS Lrg Format Equip 2009	31,196.86	37,688.00	6,491.14	17%	0.01%	31,196.86	37,688.00	6,491.14	Jan-09	Dec-09	Jul-09	Jul-09		2009
123890	GS Plant Lab Equip 2009	49,174.81	50,000.00	825.19	2%	0.02%	49,174.81	50,000.00	825.19	Jan-09	Dec-09	Apr-09	Oct-09		2009
123899	BRCT6 Gas Flow Trans 09	1,594.54		(1,594.54)		0.00%	20,420.52	18,825.98	(1,594.54)			Oct-08	Jan-09		2009
123900	BRCT 11N2 Alarm Logging 09	20,578.26	21,500.34	922.08	4%	0.01%	20,578.26	21,500.34	922.08	Jan-09	Dec-09	Dec-09	Dec-09		2009
123901	BRCT Ice Plant Site Security 9	27,030.75	53,749.84	26,719.09	50%	0.01%	36,259.52	60,689.32	24,429.80	Jan-09	Dec-09	Dec-08	Dec-09		2009
123902	BRCT 5-6-7 PI Interface 09 KU	43,125.21	75,251.20	32,125.99	43%	0.02%	43,125.21	75,251.20	32,125.99	Jan-09	Dec-09	Oct-09	Dec-09		2009
123903	BRCT SF6 SFC Med Volt Str Bkr		69,874.59	69,874.59	100%	0.00%	29,296.20	69,874.59	40,578.39	Jan-09	Dec-09				2009
123905	BRCT7 Gas Flow Transmitter 08	5,360.47		(5,360.47)		0.00%	21,086.20	15,725.73	(5,360.47)			Oct-08	Jan-09		2009
123914	GS ION Chrmtgrph Repl 2009	18,058.22	22,613.00	4,554.78	20%	0.01%	18,058.22	22,613.00	4,554.78	Jan-09	Dec-09	Apr-09	Apr-09		2009
123915	GS Gas Chrmtgrph Repl 2009	36,218.90	22,613.00	(13,605.90)	-60%	0.01%	36,218.90	22,613.00	(13,605.90)	Jan-09	Dec-09	Jul-09	Jul-09		2009
123919	GS Oil/Grease Extractor 2009	15,350.00	15,075.00	(275.00)	-2%	0.01%	15,350.00	15,075.00	(275.00)	Jan-09	Dec-09	Apr-09	Apr-09		2009
123920	GS Ruler Tester 2010	14,778.71	20,100.00	5,321.29	26%	0.01%	14,778.71	20,100.00	5,321.29	Jan-09	Dec-09	Apr-09	Apr-09		2009
123925	GS CEMS Dilution Probes 2009	41,247.78	45,000.00	3,752.22	8%	0.02%	41,247.78	45,000.00	3,752.22	Jan-09	Dec-09	Sep-09	Sep-09		2009
123949	Green River Asbestos Abatement		94,000.44	94,000.44	100%	0.00%	-	94,000.44	94,000.44	Jan-09	Dec-09				2009
123951	GR R/O Water Treatment		399,999.96	399,999.96	100%	0.00%	-	399,999.96	399,999.96	Jan-09	Dec-09			Project cancelled - the reverse osmosis system from Tyrone was transported to Green River instead of pursuing the capital project	2009
123953	GS DQIStrat 2009	46,401.26	41,408.00	(4,993.26)	-12%	0.02%	46,401.26	41,408.00	(4,993.26)	Jan-09	Dec-09	Jul-09	Nov-09		2009
123957	GS FieldAlloyAn 2009		16,080.00	16,080.00	100%	0.00%	15,460.16	31,540.16	16,080.00	Jan-09	Dec-09	Nov-08	Nov-08		2009
123958	GS FieldPortOil 2009		8,040.00	8,040.00	100%	0.00%	8,047.20	16,087.20	8,040.00	Jan-09	Dec-09	Nov-08	Nov-08		2009
123961	GS SoftwareODS 2009		5,025.00	5,025.00	100%	0.00%	-	5,025.00	5,025.00	Jan-09	Dec-09				2009
123962	GS AutoLex 2009		5,025.00	5,025.00	100%	0.00%	-	5,025.00	5,025.00	Jan-09	Dec-09				2009
123978	Main Building Roof	9,026.25	140,005.50	130,979.25	94%	0.00%	135,456.17	266,435.42	130,979.25	Jan-09	Dec-09	Dec-08	Feb-09		2009
123979	warehouse/Locker Room Roof	3,777.16	38,000.89	34,223.73	90%	0.00%	28,745.52	62,969.25	34,223.73	Jan-09	Dec-09	Nov-08	Jan-09		2009
123980	B-1 Sump Pump Repl		48,008.38	48,008.38	100%	0.00%	-	48,008.38	48,008.38	Jan-09	Dec-09				2009
123985	P-5 Sump PUmp Repl		48,000.21	48,000.21	100%	0.00%	-	48,000.21	48,000.21	Jan-09	Dec-09				2009
124095	ICE HOUSE ROOF REPLACEMENT	8,535.40		(8,535.40)		0.00%	77,704.00	69,168.60	(8,535.40)			Dec-08	Nov-09		2009
124102	TY Conveyor Rm Lights 11		36,000.00	36,000.00	100%	0.00%	-	36,000.00	36,000.00	Aug-09	Aug-09				2009
124103	TY Aux Xfmr Lead Repl 08-09	(1,122.17)	165,000.00	166,122.17	101%	0.00%	61,123.70	227,245.87	166,122.17	May-09	May-09	Nov-08	Mar-09		2009
124104	TY Abatement 09		45,000.00	45,000.00	100%	0.00%	-	45,000.00	45,000.00	Jun-09	Jun-09				2009
124105	TY Misc Motor Rblds 09		70,000.00	70,000.00	100%	0.00%	-	70,000.00	70,000.00	Apr-09	Oct-09				2009
124106	TY3 FW Htr Repl 10-11		161,000.00	161,000.00	100%	0.00%	-	351,000.00	351,000.00	Oct-09	Oct-10				2009
124158	*US 27 Highway relocation	(11,041.99)		11,041.99		0.00%	(0.00)	11,041.99	11,041.99			Dec-08	Dec-09		2009
124159	AIR GAS SUBSTATION	374,680.39	400,466.36	25,785.97	6%	0.15%	1,672,402.42	1,698,188.39	25,785.97	Jan-09	Dec-09	Jun-08	Sep-09		2009
124164	GH4 CT CELL 4-7 REBUILD	449,583.74	444,000.40	(5,583.34)	-1%	0.18%	449,583.74	444,000.40	(5,583.34)	Jan-09	Dec-09	Feb-09	Aug-09		2009
124165	GH CONVEYOR BELT REPL 09	214,650.88	345,996.91	131,346.03	38%	0.08%	214,650.88	345,996.91	131,346.03	Jan-09	Dec-09	Jan-09	Dec-09		2009
124166	GH3 CCW HEAT EXCHANGER		190,000.39	190,000.39	100%	0.00%	244,757.03	190,000.39	(54,756.64)	Jan-09	Dec-09				2009
124167	GH4 BLOWDOWN TANK	96,547.80	122,999.45	26,451.65	22%	0.04%	96,547.80	122,999.45	26,451.65	Jan-09	Dec-09	Oct-09	Dec-09		2009
124169	GH BARGE MOORING CELL C-11		315,000.37	315,000.37	100%	0.00%	335,099.83	315,000.37	(20,099.46)	Jan-09	Dec-09			Project postponed until 2010	2009
124170	GH4 CT CELL 4-6 REBUILD	448,195.41	444,000.40	(4,195.01)	-1%	0.18%	448,195.41	444,000.40	(4,195.01)	Jan-09	Dec-09	Feb-09	Aug-09		2009
124171	GH3 CT CELL 3-7 REBUILD	449,845.41	444,000.40	(5,845.01)	-1%	0.18%	449,845.41	444,000.40	(5,845.01)	Jan-09	Dec-09	Feb-09	Aug-09		2009
124172	GH3 CT CELL 3-8 REBUILD	465,494.11	444,000.40	(21,493.71)	-5%	0.18%	465,494.11	444,000.40	(21,493.71)	Jan-09	Dec-09	Feb-09	Aug-09		2009
124173	GH3 ECONOMIZER REPL	968,274.60	999,999.88	31,725.28	3%	0.38%	3,266,400.31	4,099,999.55	833,599.24	Jan-09	Dec-10	Oct-09	Dec-09		2009
124174	GH MISCELLANEOUS MOTORS 09	81,629.27	66,999.91	(14,629.36)	-22%	0.03%	81,629.27	66,999.91	(14,629.36)	Jan-09	Dec-09	May-09	May-09		2009

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124175	GH1 PM MONITOR	93,159.81	104,999.78	11,839.97	11%	0.04%	93,159.81	104,999.78	11,839.97	Jan-09	Dec-09	Jan-09	Apr-09		2009
124177	GH2 4KV BREAKER REFURB	35,086.90		(35,086.90)		0.01%	785,414.45	806,999.21	21,584.76	Jan-10	Dec-10	Nov-09	Nov-09		2009
124178	BR2 Turbine Seals 09	139,711.01	245,000.18	105,289.17	43%	0.05%	139,711.01	245,000.18	105,289.17	Jan-09	Dec-09	Mar-09	Jun-09		2009
124179	BR1 ESP Volt Cntrl Repl 09	190.31		(190.31)		0.00%	26,404.94	26,214.63	(190.31)			Sep-08	Mar-09		2009
124180	BR1 Turb Cntrl Repl 10		1,919,999.55	1,919,999.55	100%	0.00%	1,680,026.69	1,919,999.55	239,972.86	Jan-09	Dec-09			Project delayed to 2010	2009
124182	BR1 ESP Interlock 09	1,177.89	27,249.70	26,071.81	96%	0.00%	18,787.55	44,859.36	26,071.81	Jan-09	Dec-09	Dec-08	Nov-09		2009
124185	AIR GAS DISTRIBUTION WORK	104,375.85		(104,375.85)		0.04%	171,515.94	68,401.36	(103,114.58)			Aug-08	Oct-09		2009
124188	DX Exp Joint Repl 09	300,324.53	345,001.01	44,676.48	13%	0.12%	300,776.20	345,001.01	44,224.81	Jan-09	Dec-09	Sep-09	Dec-09		2009
124190	BR2 Pulv Gearbox Overhaul 09	450,996.05	423,000.43	(27,995.62)	-7%	0.18%	450,996.05	423,000.43	(27,995.62)	Jan-09	Dec-09	Feb-09	Jun-09		2009
124191	BR2 Turb Outge - Flux Probe 09	9,791.58		(9,791.58)		0.00%	9,791.58	-	(9,791.58)			Mar-09	Mar-09		2009
124193	BR2 Trb Otge Inlt Bell Seals 9	136,115.13	140,000.39	3,885.26	3%	0.05%	136,115.13	140,000.39	3,885.26	Jan-09	Dec-09	Jan-09	Jun-09		2009
124195	TY A Belt Repl 11		13,000.00	13,000.00	100%	0.00%	-	13,000.00	13,000.00	Apr-09	Apr-09				2009
124196	TY B and C Belt Repl 10		14,000.00	14,000.00	100%	0.00%	-	14,000.00	14,000.00	Apr-09	Apr-09				2009
124208	GH1 TURBINE OIL FILTER SKID	89,041.99		(89,041.99)		0.03%	89,041.99	84,999.58	(4,042.41)	Jan-10	Dec-10	Nov-09	Dec-09		2009
124219	BR1 Precip Rapper Controls 10		48,749.37	48,749.37	100%	0.00%	39,969.89	48,749.37	8,779.48	Jan-09	Dec-09				2009
124249	BR2 Controls Repl 10&11		878,999.95	878,999.95	100%	0.00%	3,317,617.79	3,408,354.43	90,736.64	Jan-09	Dec-10			Project delayed to 2010 & 2011	2009
124260	BR1 B Heater Repl 12	22,221.08		(22,221.08)		0.01%	174,673.07	808,364.24	633,691.17	Jan-11	Dec-11	Nov-09	Nov-09		2009
124291	Dow Corn W - Carltn 138kv	542,275.37	39,999.38	(502,275.99)	-1256%	0.21%	625,349.36	123,073.37	(502,275.99)	Jan-09	Dec-09	Jun-08	Dec-09	The majority of construction for this project was originally budgeted in 2008 with a small remainder budgeted for 2009. The project was delayed to 2009 based on customers' timing needs.	2009
124299	BR Conv Belt Repl 09	35,378.15	32,000.32	(3,377.83)	-11%	0.01%	52,627.66	32,000.32	(20,627.34)	Jan-09	Dec-09	Feb-09	Dec-09		2009
124300	BR Misc Motor Rebld/Repl 09		70,000.20	70,000.20	100%	0.00%	-	70,000.20	70,000.20	Jan-09	Dec-09				2009
124301	BR Asbestos Abatement 09		61,002.40	61,002.40	100%	0.00%	-	61,002.40	61,002.40	Jan-09	Dec-09				2009
124302	BR Vehicle Purchase 09		29,999.79	29,999.79	100%	0.00%	37,375.96	67,375.75	29,999.79	Jan-09	Dec-09	Nov-08	Nov-08		2009
124315	GH2 CT CELL 2-6 REBUILD	300,123.94	455,999.50	155,875.56	34%	0.12%	429,811.44	585,687.00	155,875.56	Jan-09	Dec-09	Dec-08	Aug-09		2009
124318	GR Adjustable Class Blades		74,999.99	74,999.99	100%	0.00%	-	224,999.97	224,999.97	Jan-09	Dec-11				2009
124345	GH LAB TRUCK	30,004.04		(30,004.04)		0.01%	30,004.04	33,999.83	3,995.79	Jan-10	Dec-10	Nov-09	Nov-09		2009
124348	BR CY Locker Room Roof 08	(5,163.00)		5,163.00		0.00%	20,060.25	25,223.25	5,163.00			Jul-08	Feb-09		2009
124349	PVL-161-69kV, 150 MVA tran rpl	1,452,809.22		(1,452,809.22)		0.57%	1,640,388.48	87.86	(1,640,300.62)			Oct-08	Dec-09	Funded by the budget in project 125063.	2009
124416	PR13 Guide Vane Repl KU	1,698,230.31		(1,698,230.31)		0.67%	1,698,230.31	-	(1,698,230.31)			Mar-09	May-09	Emergent work due to routine inspection revealing significant deterioration of the unit's inlet vanes and blades. First row stationary vanes replaced.	2009
124436	GH DOZER	502,513.69		(502,513.69)		0.20%	502,513.69	999,999.89	497,486.20	Jan-10	Dec-10	Aug-09	Sep-09	Emergent work due to increased downtime and maintenance costs	2009
124438	GH1 FGD EXPANSION JOINTS	293,226.34	329,999.76	36,773.42	11%	0.12%	293,226.34	329,999.76	36,773.42	Jan-09	Dec-09	Mar-09	Jul-09		2009
124441	GH CSI 2130 VIBRATION EQUIP		41,999.91	41,999.91	100%	0.00%	44,011.59	86,011.50	41,999.91	Jan-09	Dec-09	Nov-08	Nov-08		2009
124444	GS Alarm Management		161,807.00	161,807.00	100%	0.00%	-	161,807.00	161,807.00	Jan-09	Dec-09				2009
124457	INST ARMSTR DOCK 69 TAP	(75,607.64)		75,607.64		-0.03%	1,074.59	79,105.36	78,030.77			Aug-08	Sep-09		2009
124460	Fawkes 69kV Brkr Repl	(4,656.75)		4,656.75		0.00%	190,341.11	194,997.86	4,656.75			Aug-08	Apr-09		2009
124461	KBR09-FAWKES	231,497.57		(231,497.57)		0.09%	336,766.08	33,963.23	(302,802.85)			Jun-08	Sep-09		2009
124494	*GRPP-604 Armsrtg Doc	(7,381.10)		7,381.10		0.00%	2,143.25	7,381.10	5,237.85			Aug-08	Jul-09		2009
124551	ASPEN SOFTWARE PURCHASE	7,897.78		(7,897.78)		0.00%	56,052.26	48,154.48	(7,897.78)			Nov-08	Sep-09		2009
124554	TC CT KU INSTAL GRND FALT PROT		55,691.64	55,691.64	100%	0.00%	-	55,691.64	55,691.64	Jan-09	Dec-09				2009
124555	TC CT KU PURCH LUBOIL VARNIS		32,378.86	32,378.86	100%	0.00%	68,688.86	101,067.72	32,378.86	Jan-09	Dec-09	Dec-08	Dec-08		2009
124556	TC CT KU STAT AIR LINE INSTALL		19,427.32	19,427.32	100%	0.00%	-	19,427.32	19,427.32	Jan-09	Dec-09				2009
124578	BRCT 9 LCI Repl 08	(49,074.45)		49,074.45		-0.02%	637,647.85	686,722.30	49,074.45			Jun-08	Jul-09		2009
124580	Comp-related equip- KU 2011	12,580.20		(12,580.20)		0.00%	75,078.03	17,231.08	(57,846.95)			Sep-08	Dec-09		2009
124600	KU - WINDSTORM 9/14/08	18,414.77		(18,414.77)		0.01%	18,414.77	-	(18,414.77)			Jun-08	Sep-09		2009
124608	GH1 CONDENSER RETUBE	2,021,274.61	1,999,999.78	(21,274.83)	-1%	0.79%	3,073,590.73	3,699,999.59	626,408.86	Jan-09	Dec-10	May-09	Dec-09		2009
124629	Carrollton- Metal 69kV	109,435.06		(109,435.06)		0.04%	157,550.87	48,115.81	(109,435.06)			Nov-08	Aug-09		2009
124638	GE-KU-ThermCamera		15,075.00	15,075.00	100%	0.00%	-	15,075.00	15,075.00	Jan-09	Dec-09				2009
124639	SIMP-SHELBY TRANS POLE RPL	80,057.00		(80,057.00)		0.03%	105,423.07	25,366.07	(80,057.00)			Nov-08	Oct-09		2009
124645	BRCT 20" HP Gas - HWY 27 Relo	628.66		(628.66)		0.00%	0.00	-	(0.00)			Feb-09	Dec-09		2009
124658	KU DETS Breakers	193.78		(193.78)		0.00%	30,348.93	30,155.15	(193.78)			Sep-08	Jan-09		2009
124681	Coordinate New Bryant RD FDR	103,116.31	114,090.10	10,973.79	10%	0.04%	103,116.31	114,090.10	10,973.79	Feb-09	Feb-09	Jun-09	Dec-09		2009
124682	Purchase Data Recorders	14,361.62	12,048.24	(2,313.38)	-19%	0.01%	14,361.62	12,048.24	(2,313.38)	Jan-09	Jan-09	Sep-09	Sep-09		2009
124683	09 SCM CEN DSP EMINENCE SUB	159,775.13	400,426.80	240,651.67	60%	0.06%	409,507.07	400,426.80	(9,080.27)	May-09	May-09	Sep-09	Dec-09		2009
124684	09 CENT DSP HOOVER SUB	697,107.74	860,188.64	163,080.90	19%	0.27%	745,447.99	905,604.03	160,156.04	Jan-09	Dec-09	Nov-08	Dec-09		2009
124685	09 CENT DSP NEWTON SUB	64,638.29	365,294.40	300,656.11	82%	0.03%	65,691.72	365,294.40	299,602.68	Jan-09	Dec-09	May-09	Dec-09	Project variance due to change in scope of project. Permanent variance.	2009
124686	09 CENT DSP OKONITE SUB	958,870.34	1,300,047.78	341,177.44	26%	0.38%	1,053,747.00	1,344,777.78	291,030.78	Jan-09	Dec-09	Dec-08	Dec-09	Project variance due to portion of project delayed to 2010 $60K, and remaining variance is underrun due to lower equipment cost and savings in construction.	2009
124687	09 CENT DSP ROGERS GAP SUB	626,376.49	900,117.22	273,740.73	30%	0.25%	630,526.21	900,117.22	269,591.01	Jan-09	Dec-09	Mar-09	Dec-09		2009
124688	09 CENT DSP NEW HAVEN SUB	222,950.95	764,930.00	541,979.05	71%	0.09%	224,307.22	764,930.00	540,622.78	Jan-09	Dec-09	May-09	Dec-09	Project variance due to change in scope of project. Permanent variance.	2009
124690	09 PINE DSP OSAKA EAST SUB		740,278.50	740,278.50	100%	0.00%	-	740,278.50	740,278.50	Jan-09	Dec-09			Project cancelled due to upgrades not necessary at this time for the Osaka East Substation.	2009
124691	09 CENT CYNTHIANA SUB	275,966.75	203,072.02	(72,894.73)	-36%	0.11%	284,967.28	203,072.02	(81,895.26)	Jan-09	Dec-09	Sep-09	Dec-09		2009
124692	09 CENT HEA11 & 51 LOCKOUT REL	10,839.42	31,111.05	20,271.63	65%	0.00%	20,379.18	31,111.05	10,731.87	Jan-09	Dec-09	Jul-09	Nov-09		2009
124693	09 CENT UDRFREQY LOAD SHED		77,724.56	77,724.56	100%	0.00%	-	77,724.56	77,724.56	Jan-09	Dec-09				2009
124694	09 CENT REPLACE BUSHINGS	15,951.44	37,737.80	21,786.36	58%	0.01%	15,951.44	37,737.80	21,786.36	Jan-09	Dec-09	Aug-09	Dec-09		2009
124695	09 CENT REGULATORS	26,514.50	54,674.41	28,159.91	52%	0.01%	26,514.50	54,674.41	28,159.91	Jan-09	Dec-09	Nov-09	Nov-09		2009
124696	09 CENT BREAKERS	66,691.80	146,814.62	80,122.82	55%	0.03%	84,138.96	146,814.62	62,675.66	Jan-09	Dec-09	Sep-09	Dec-09		2009
124697	09 CENT BATTERIES	6,015.07	30,634.26	24,619.19	80%	0.00%	29,086.18	30,634.26	1,548.08	Jan-09	Dec-09	Dec-09	Dec-09		2009
124698	09 CENT MISC SUBSTATION	(830.51)	212,313.59	213,144.10	100%	0.00%	22,878.87	212,313.59	189,434.72	Jan-09	Dec-09	May-09	Dec-09		2009
124699	09 EARL DAWSON SPRINGS REBUILD	46,360.41	37,180.22	(9,180.19)	-25%	0.02%	46,378.14	37,180.22	(9,197.92)	Jan-09	Dec-09	Aug-09	Dec-09		2009
124700	09 EARL OVERLAND SOUTH REBUILD	30,579.57	126,895.49	96,315.92	76%	0.01%	33,193.04	126,895.49	93,702.45	Jan-09	Dec-09	Nov-09	Dec-09		2009
124701	09 EARL NESC CORRECTIONS	48,622.46	118,747.45	70,124.99	59%	0.02%	48,622.46	118,747.45	70,124.99	Jan-09	Dec-09	Dec-09	Dec-09		2009

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124702	09 EARL KUTTAWA SUB REBUILD	154,672.20	110,147.03	(44,525.17)	-40%	0.06%	160,141.05	110,147.03	(49,994.02)	Jan-09	Dec-09	Aug-09	Dec-09		2009
124703	09 EARL BATTERIES	15,853.71	24,817.43	8,963.72	36%	0.01%	15,853.71	24,817.43	8,963.72	Jan-09	Dec-09	Sep-09	Dec-09		2009
124704	09 EARL MISC SUBSTATION	99,396.14	165,802.26	66,406.12	40%	0.04%	107,759.00	165,802.26	58,043.26	Jan-09	Dec-09	Mar-09	Dec-09		2009
124705	09 EARL SURVELLIANCE DEVICES	13,206.60	19,967.62	6,761.02	34%	0.01%	13,206.60	19,967.62	6,761.02	Jan-09	Dec-09	Dec-09	Dec-09		2009
124706	09 PINE BATTERIES		27,237.13	27,237.13	100%	0.00%	-	27,237.13	27,237.13	Jan-09	Dec-09				2009
124707	09 PINE NESC CORRECTIONS	24,920.09	34,421.45	9,501.36	28%	0.01%	24,920.09	34,421.45	9,501.36	Jan-09	Dec-09	Apr-09	Jun-09		2009
124708	09 PINE MISC SUBSTATION	78,567.13	85,803.57	7,236.44	8%	0.03%	78,567.13	85,803.57	7,236.44	Jan-09	Dec-09	Feb-09	Dec-09		2009
124709	09 PINE BREAKERS	49,035.42	46,192.65	(2,842.77)	-6%	0.02%	49,035.42	46,192.65	(2,842.77)	Jan-09	Dec-09	May-09	Dec-09		2009
124710	09 PINE FENCE	8,490.46	13,049.54	4,559.08	35%	0.00%	8,490.46	13,049.54	4,559.08	Jan-09	Dec-09	Jun-09	Jul-09		2009
124711	09 CENT WILDLIFE PROTECTION		50,644.78	50,644.78	100%	0.00%	-	50,644.78	50,644.78	Jan-09	Dec-09				2009
124712	09 EARL WILDLIFE PROTECTION	25,913.90	24,579.63	(1,334.27)	-5%	0.01%	25,913.90	24,579.63	(1,334.27)	Jan-09	Dec-09	May-09	Dec-09		2009
124713	09 PINE WILDLIFE PROTECTION	10,069.82	11,855.14	1,785.32	15%	0.00%	10,069.82	11,855.14	1,785.32	Jan-09	Dec-09	Mar-09	Jul-09		2009
124714	SIMP US 60 Feeder 09	159,043.01	199,999.96	40,956.95	20%	0.06%	210,375.15	199,999.96	(10,375.19)	Feb-09	Apr-09	Jun-09	Oct-09		2009
124715	KINGS MT CIRCUIT REBUILD	60,107.66	94,946.51	34,838.85	37%	0.02%	60,107.66	94,946.51	34,838.85	Apr-09	Apr-09	Jul-09	Jul-09		2009
124718	2009 KU DOIT Smallworld GIS	142,209.88	117,536.95	(24,672.93)	-21%	0.06%	142,209.88	342,547.42	200,337.54	Apr-09	Dec-11	Jul-09	Dec-09		2009
124724	2009 KU DOIT Mobile GIS	45,137.84	44,883.26	(254.58)	-1%	0.02%	45,137.84	144,887.89	99,750.05	Jan-09	Dec-11	Feb-09	Dec-09		2009
124726	2009 KU DOIT Electric OMS	72,112.36	67,331.66	(4,780.70)	-7%	0.03%	72,112.36	117,332.13	45,219.77	Jun-09	Dec-11	Sep-09	Dec-09		2009
124730	2009 KU DOIT Elec Fac Insp		104,543.24	104,543.24	100%	0.00%	-	329,546.34	329,546.34	Jan-09	Dec-11				2009
124732	2009 KU DOIT Mobile Infra	202,726.86	300,024.80	97,297.94	32%	0.08%	202,726.86	650,026.17	447,299.31	Apr-09	Dec-11	Jun-09	Nov-09		2009
124734	2009 KU DOIT Software Lic		22,442.80	22,442.80	100%	0.00%	-	147,443.29	147,443.29	Mar-09	Dec-11				2009
124739	OSAKA EAST DO	40,379.39	119,999.94	79,620.55	66%	0.02%	35,124.82	119,999.94	84,875.12	Jan-09	Mar-09	Sep-09	Nov-09		2009
124740	WISE CKT 4642	(9,704.18)		9,704.18		0.00%	92,069.31	101,773.49	9,704.18			Oct-08	Feb-09		2009
124741	PENN GAP LOAD LOGGER		11,999.81	11,999.81	100%	0.00%	-	11,999.81	11,999.81	Mar-09	Mar-09				2009
124743	2009 KU DOIT Hardware Infra	144,535.18	134,656.80	(9,878.38)	-7%	0.06%	144,535.18	434,660.35	290,125.17	Jan-09	Dec-11	Mar-09	Dec-09		2009
124745	2009 KU DOIT Carry Over Proj	35,698.10	44,882.71	9,184.61	20%	0.01%	36,247.87	94,882.91	58,635.04	Jan-09	Dec-11	Sep-09	Dec-09		2009
124746	MANITOU CIRCUIT WORK		1.00	1.00	100%	0.00%	67,271.75	67,272.75	1.00	Jan-09	Nov-09	Oct-08	Dec-08		2009
124747	BARDS HILL ROAD	48,524.00	1.02	(48,522.98)	-4757155%	0.02%	139,721.44	91,198.46	(48,522.98)	Sep-09	Sep-09	Oct-08	Jan-09		2009
124755	196-614 Line Diff Relay	10,285.79		(10,285.79)		0.00%	18,563.81	8,278.02	(10,285.79)			Sep-08	Sep-09		2009
124756	896-604 Relays	56.25		(56.25)		0.00%	12,831.40	12,775.15	(56.25)			Oct-08	Apr-09		2009
124757	664-604 Line Diff Relay	13,317.08		(13,317.08)		0.01%	21,595.10	8,278.02	(13,317.08)			Sep-08	Jun-09		2009
124760	152-704 Line Diff Relay	2,974.41		(2,974.41)		0.00%	12,455.61	9,481.20	(2,974.41)			Sep-08	May-09		2009
124761	152-784 Line Diff Relay	356.00		(356.00)		0.00%	9,837.20	9,481.20	(356.00)			Oct-08	May-09		2009
124762	227-704 Line Diff Relay	320.56		(320.56)		0.00%	9,801.76	9,481.20	(320.56)			Sep-08	May-09		2009
124763	227-714 Line Diff Relay	360.76		(360.76)		0.00%	9,841.96	9,481.20	(360.76)			Oct-08	May-09		2009
124764	117-754 Line Diff Relay	180.38		(180.38)		0.00%	9,661.58	9,481.20	(180.38)			Sep-08	May-09		2009
124765	117-764 Line Diff Relay	5,123.89		(5,123.89)		0.00%	14,605.09	9,481.20	(5,123.89)			Oct-08	May-09		2009
124766	896-634 Relays	123.26		(123.26)		0.00%	12,898.41	12,775.15	(123.26)			Oct-08	Mar-09		2009
124767	Reconductor Lancaster Avenue	105,987.77	116,023.24	10,035.47	9%	0.04%	105,987.77	116,023.24	10,035.47	Jan-09	Dec-09	Jul-09	Dec-09		2009
124768	Regulators Ckt 631	25,650.46	52,683.54	27,033.08	51%	0.01%	31,868.39	52,683.54	20,815.15	Jan-09	Dec-09	Sep-09	Dec-09		2009
124769	Okonite Exit Circuits	105,769.06	149,379.48	43,610.42	29%	0.04%	165,678.27	149,379.48	(16,298.79)	Jan-09	Dec-09	Aug-09	Dec-09		2009
124770	Remove Banford Line	(3,113.33)		3,113.33		0.00%	1,346.22	-	(1,346.22)			Apr-09	Dec-09		2009
124771	Purchase UG Locator	5,659.40	5,906.00	246.60	4%	0.00%	5,659.40	5,906.00	246.60	Apr-09	Apr-09	Sep-09	Sep-09		2009
124772	HARLAN CIRCUIT 4406	232,366.24	189,000.50	(43,365.74)	-23%	0.09%	177,890.69	189,000.50	11,109.81	Apr-09	May-09	Jul-09	Dec-09		2009
124773	FOURMILE RECOND 140	42,622.93	1.00	(42,621.93)	-4262193%	0.02%	160,046.87	131,588.23	(28,458.64)	May-09	May-09	Oct-08	Sep-09		2009
124774	MIDDLESBORO CKT 351	27,604.66	23,999.44	(3,605.22)	-15%	0.01%	34,522.78	23,999.44	(10,523.34)	May-09	May-09	Oct-09	Dec-09		2009
124775	DSP DONERAIL CKT 105 PH ADD	66,148.96	140,087.42	73,938.46	53%	0.03%	66,148.96	140,087.42	73,938.46	Apr-09	Jun-09	Feb-09	Jun-09		2009
124776	DSP DONERAIL 0105 REGULATOR	44,566.01	49,649.40	5,083.39	10%	0.02%	44,566.01	49,649.40	5,083.39	May-09	May-09	Aug-09	Nov-09		2009
124779	Shelbyville to Simpsonville	398,108.87		(398,108.87)		0.16%	771,835.94	373,727.07	(398,108.87)			Sep-08	Dec-09	Emergency line rebuild due to underrate which began late in 2008 and continued into 2009. Due to the timing of the project, this was not in the budget for either year.	2009
124780	MAYOC UG LOCATOR	5,200.00	5,906.00	706.00	12%	0.00%	5,200.00	5,906.00	706.00	May-09	May-09	Dec-09	Dec-09		2009
124782	09 CENT BLUEGRASS STATION	441,344.52	799,672.40	358,327.88	45%	0.17%	652,996.81	799,672.40	146,675.59	Jan-09	Jan-09	Apr-09	Dec-09	Project variance due to cost reductions compared to original estimate.	2009
124783	09 CENT RICHMOND SUB	646,001.45	1,000,043.31	354,041.86	35%	0.25%	859,222.62	1,000,043.31	140,820.69	Jan-09	Dec-09	Apr-09	Dec-09	Project variance due to carryover of work to 2010.	2009
124784	09 CENT TRANSFORMER REWINDS	1,753,260.89	1,178,668.40	(574,592.49)	-49%	0.69%	2,045,555.99	1,178,668.40	(866,887.59)	Jan-09	Dec-09	Jan-09	Dec-09	Emergent work due to higher KU transformer failures that originally budgeted.	2009
124870	AVAYA INTERACTION CTR		150,000.00	150,000.00	100%	0.00%	-	150,000.00	150,000.00	Sep-09	Sep-09				2009
124871	BUS OFFICE TECH ENHANCEMENTS		34,000.00	34,000.00	100%	0.00%	-	34,000.00	34,000.00	Feb-09	Dec-09				2009
124872	AMI KU		250,000.00	250,000.00	100%	0.00%	-	250,000.00	250,000.00	Dec-09	Dec-09				2009
124879	METERING MISC CAPITAL KU		84,000.38	84,000.38	100%	0.00%	-	84,000.38	84,000.38	Mar-09	Mar-09				2009
124880	CALL CENTER TECH KU		117,500.00	117,500.00	100%	0.00%	-	117,500.00	117,500.00	Mar-09	Dec-09				2009
124881	BUS OFFICE MISC KU	74,600.34	100,007.68	25,407.34	25%	0.03%	83,434.78	100,007.68	16,572.90	Jul-09	Dec-09	May-09	Dec-09		2009
124882	2009 ERTS KU	108,910.41	101,120.00	(7,790.41)	-8%	0.04%	108,910.41	101,120.00	(7,790.41)	Apr-09	Apr-09	Jun-09	Oct-09		2009
124883	POWERMATRIX EQUIP KU	109,205.28	115,000.74	5,795.46	5%	0.04%	109,205.28	115,000.74	5,795.46	Mar-09	Apr-09	Aug-09	Oct-09		2009
124884	2009 RETAIL PC PURCHASES KU		100,000.00	100,000.00	100%	0.00%	-	100,000.00	100,000.00	Jan-09	Dec-09				2009
124890	2009 MV90 UPGRADE KU		49,999.44	49,999.44	100%	0.00%	-	49,999.44	49,999.44	Apr-09	Dec-09				2009
124892	CONCRETE STORAGE AREA	7,220.70	6,024.12	(1,196.58)	-20%	0.00%	7,220.70	6,024.12	(1,196.58)	Feb-09	Feb-09	Jul-09	Jul-09		2009
124893	TRUCK SHED DOORS		13,999.58	13,999.58	100%	0.00%	16,645.20	13,999.58	(2,645.62)	Mar-09	Mar-09				2009
124894	TRANSFORMER TRAILER	12,925.47	13,999.58	1,074.11	8%	0.01%	12,925.47	13,999.58	1,074.11	Apr-09	Apr-09	Jul-09	Oct-09		2009
124895	Higby Mill- 69kV	129,339.14		(129,339.14)		0.05%	303,884.99	174,545.85	(129,339.14)			Sep-08	Aug-09		2009
124918	UK Med Relay Comm Upgrade	2,643.16		(2,643.16)		0.00%	21,870.79	19,227.63	(2,643.16)			Sep-08	May-09		2009
124919	Amer. Ave Relay Comm Upgrade	346.53		(346.53)		0.00%	15,882.65	15,536.12	(346.53)			Sep-08	May-09		2009
124920	Higby Mill Relay Comm Upgrade	377.56		(377.56)		0.00%	19,519.05	19,141.49	(377.56)			Sep-08	May-09		2009
124921	066-684 Relays	16,476.25		(16,476.25)		0.01%	25,765.02	9,288.77	(16,476.25)			Sep-08	Sep-09		2009
124931	GH2 CT CELL REBUILD 08	6.07		(6.07)		0.00%	1,361,500.22	3,511,494.15	2,149,993.93			Aug-08	Jan-09		2009
124934	RCKY BR-POCKET 69K CAWD STR86	(28,606.14)		28,606.14		-0.01%	(25,763.12)	-	25,763.12			Mar-09	Nov-09		2009

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
124935	POINTS OF INTEREST KU		300,024.80	300,024.80	100%	0.00%	-	300,024.80	300,024.80	Jan-09	Dec-09			Budget was developed at a higher level to encompass multiple projects and reallocated to individual projects for Points of Interest work.	2009
124936	Gas Consumption KU		75,000.00	75,000.00	100%	0.00%	-	75,000.00	75,000.00	Jan-09	Dec-09				2009
124937	Energy Marketing Portal KU		50,000.00	50,000.00	100%	0.00%	-	50,000.00	50,000.00	Jan-09	Dec-09				2009
124938	Integrated Database KU		50,000.00	50,000.00	100%	0.00%	-	50,000.00	50,000.00	Jan-09	Dec-09				2009
124970	US HWY 27 RELOCATION	106,563.86		(106,563.86)		0.04%	199,577.42	-	(199,577.42)			May-09	Nov-09		2009
125003	BRCT10 LCI 09	579,515.20	600,001.96	20,486.76	3%	0.23%	566,316.67	600,001.96	33,685.29	Jan-09	Dec-09	Dec-09	Dec-09		2009
125014	OS FAC IMPROVEMENTS	119,355.33	303,360.00	184,004.67	61%	0.05%	119,355.33	606,720.00	487,364.67	May-09	Dec-11	Apr-09	Oct-09		2009
125017	GREEN INITIATIVES - KU	99,988.00	116,288.00	16,300.00	14%	0.04%	99,988.00	773,568.00	673,580.00	Jul-09	Oct-11	Jul-09	Sep-09		2009
125018	ONEQ AIR HANDLERS		121,344.00	121,344.00	100%	0.00%	-	121,344.00	121,344.00	Oct-09	Oct-09				2009
125020	SECURITY EQUIPMT ONEQ	11,679.71	15,168.00	3,488.29	23%	0.00%	11,679.71	15,168.00	3,488.29	Apr-09	Apr-09	Sep-09	Dec-09		2009
125023	ONEQ FAILED EQUIPMENT		10,112.00	10,112.00	100%	0.00%	-	40,448.00	40,448.00	May-09	Aug-10				2009
125025	Pineville-Pineville(722) 69kV		1,280,000.34	1,280,000.34	100%	0.00%	-	1,280,000.34	1,280,000.34	Jan-09	Dec-09			Project delayed to 2017 due to system condition changes studied in the Transmission Expansion Plan (TEP).	2009
125030	REB FACILITIES CAPITAL	470,127.78	468,000.00	(2,127.78)	0%	0.18%	478,238.81	885,000.00	406,761.19	Feb-09	Oct-11	Mar-09	Dec-09		2009
125035	DIST FAC CAPITAL	449,367.72	350,000.00	(99,367.72)	-28%	0.18%	442,280.17	1,100,000.00	657,719.83	Apr-09	Nov-11	Apr-09	Dec-09		2009
125044	Delvinta- 600A metering CT	(3,593.80)		3,593.80		0.00%	26.28	93,621.09	93,594.81	Jan-10	Dec-10	Dec-08	Aug-09		2009
125045	138kV breaker- Lake Reba Tap	200,589.15	247,498.84	46,909.69	19%	0.08%	189,883.79	247,498.84	57,615.05	Jan-09	Dec-09	May-09	Dec-09		2009
125049	Purchase spare 69/34kV trsfrmr		629,999.93	629,999.93	100%	0.00%	-	629,999.93	629,999.93	Jan-09	Dec-09			Project cancelled due to lack of need.	2009
125051	Install 138kV bkr- Rodburn	183,516.61	270,000.02	86,483.41	32%	0.07%	183,501.36	270,000.02	86,498.66	Jan-09	Dec-09	Jun-09	Dec-09		2009
125060	Install 161kV bkr-Pineville Sw	150,609.85	270,000.02	119,390.17	44%	0.06%	220,442.09	270,000.02	49,557.93	Jan-09	Dec-09	Jun-09	Dec-09		2009
125062	Higby Mill 138/69 112 MVA	1,215,827.18	1,349,998.01	134,170.83	10%	0.48%	1,793,815.57	1,529,997.58	(263,817.99)	Jan-09	Dec-10	May-09	Dec-09		2009
125063	Pineville 161/69 150 MVA		1,619,999.64	1,619,999.64	100%	0.00%	-	1,619,999.64	1,619,999.64	Jan-09	Dec-09			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects. Actuals were recorded in project 124349.	2009
125065	Replace bkr 192-808- Pineville		269,999.43	269,999.43	100%	0.00%	-	269,999.43	269,999.43	Jan-09	Dec-09				2009
125079	DFR Study	410,263.63	810,000.86	399,737.23	49%	0.16%	663,411.84	1,800,002.55	1,136,590.71	Jan-09	Dec-10	Mar-09	Nov-09	Budgeted in KU project 125079 but actual charges were split with project 125850 as deemed to benefit both LG&E and KU.	2009
125080	KCA09-Carrier Repl Project	491,651.89	899,997.62	408,345.73	45%	0.19%	493,802.32	2,699,994.99	2,206,192.67	Jan-09	Dec-11	Mar-09	Nov-09	Budget is developed at a higher level to encompass multiple projects. Fewer replacements were needed on this project and the remaining funding was used for other projects.	2009
125108	Stellent Upgrade-KU	40,378.46	51,232.00	10,853.54	21%	0.02%	40,378.46	51,232.00	10,853.54	Jan-09	Dec-09	Aug-09	Dec-09		2009
125110	HW/SW Dev Tools 026580-KU	1,246.69	19,050.00	17,803.31	93%	0.00%	1,246.69	19,050.00	17,803.31	Jan-09	Dec-09	Mar-09	Dec-09		2009
125112	HW/SW Dev Tools 026540-KU	4,259.62	10,249.00	5,989.38	58%	0.00%	4,259.62	10,249.00	5,989.38	Jan-09	Dec-09	Feb-09	Nov-09		2009
125114	ITSD HW/SW EM-KU		7,620.00	7,620.00	100%	0.00%	-	7,620.00	7,620.00	Jan-09	Dec-09				2009
125117	ITSD HW/SW PG-KU	18,472.81	14,090.00	(4,382.81)	-31%	0.01%	9,999.37	14,090.00	4,090.63	Jan-09	Dec-09	Mar-09	Dec-09		2009
125119	HW/SW Dev Tools 026560-KU	2,847.15	14,600.00	11,752.85	80%	0.00%	2,847.15	14,600.00	11,752.85	Jan-09	Dec-09	Sep-09	Sep-09		2009
125121	HW/SW Dev Tools 026570-KU	3,993.35	15,372.00	11,378.65	74%	0.00%	4,061.37	15,372.00	11,310.63	Jan-09	Dec-09	Mar-09	Dec-09		2009
125123	Intrusion Prevention-KU	50,487.33	139,701.98	89,214.65	64%	0.02%	53,445.40	139,701.98	86,256.58	Jan-09	Dec-09	Dec-09	Dec-09		2009
125125	IT Security Infrastructure-KU		64,770.62	64,770.62	100%	0.00%	-	64,770.62	64,770.62	Jan-09	Dec-09				2009
125127	IT Sec Infrastructure-KU		11,430.54	11,430.54	100%	0.00%	-	11,430.54	11,430.54	Jan-09	Dec-09				2009
125129	IT Sec Mon/Aud/Mgmt Tools-KU	19,720.09	50,802.44	31,082.35	61%	0.01%	20,903.29	50,802.44	29,899.15	Jan-09	Dec-09	Oct-09	Oct-09		2009
125131	Vulnerability Scanning-KU	2,875.99	21,463.57	18,587.58	87%	0.00%	2,875.99	21,463.57	18,587.58	Jan-09	Dec-09	Dec-09	Dec-09		2009
125133	Access Switch Replacement-KU	153,921.13	152,396.19	(1,524.94)	-1%	0.06%	153,921.13	152,396.19	(1,524.94)	Jan-09	Dec-09	Mar-09	Sep-09		2009
125137	Core Network Infrastructure-KU	79,752.42	76,200.44	(3,551.98)	-5%	0.03%	79,752.42	76,200.44	(3,551.98)	Jan-09	Dec-09	Mar-09	Dec-09		2009
125139	Data Networks Test Tools-KU	5,439.68	12,698.48	7,258.80	57%	0.00%	5,439.68	12,698.48	7,258.80	Jan-09	Dec-09	Apr-09	Sep-09		2009
125141	Ntwk Access Device/Gateway-KU	27,622.00	25,401.24	(2,220.76)	-9%	0.01%	27,622.00	25,401.24	(2,220.76)	Jan-09	Dec-09	May-09	Nov-09		2009
125143	Network Management-KU	24,663.61	25,399.47	735.86	3%	0.01%	24,663.61	25,399.47	735.86	Jan-09	Dec-09	Apr-09	Oct-09		2009
125146	Pix Firewall Repl/Upg-KU	100,965.37	152,395.90	51,430.53	34%	0.04%	100,965.37	152,395.90	51,430.53	Jan-09	Dec-09	Apr-09	Oct-09		2009
125148	Sec Infrastructure Enhance-KU	25,717.78	25,405.20	(312.58)	-1%	0.01%	25,717.78	25,405.20	(312.58)	Jan-09	Dec-09	May-09	Oct-09		2009
125152	VPN Switch Upgrade-KU	92,584.72	152,399.59	59,814.87	39%	0.04%	92,584.72	152,399.59	59,814.87	Jan-09	Dec-09	Mar-09	Oct-09		2009
125154	Backup Capacity Expansion-KU	108,682.86	101,601.96	(7,080.90)	-7%	0.04%	108,682.86	101,601.96	(7,080.90)	Jan-09	Dec-09	Jul-09	Oct-09		2009
125161	SAN Switch Capacity Exp-KU	73,594.77	76,200.26	2,605.49	3%	0.03%	73,594.77	76,200.26	2,605.49	Jan-09	Dec-09	Oct-09	Dec-09		2009
125163	SAN Switch Refresh-KU	248,322.66	205,739.47	(42,583.19)	-21%	0.10%	248,322.66	205,739.47	(42,583.19)	Jan-09	Dec-09	Aug-09	Aug-09		2009
125167	Mid-Level Storage Refresh-KU	61,632.04	81,786.47	20,154.43	25%	0.02%	61,632.04	81,786.47	20,154.43	Jan-09	Dec-09	Jul-09	Oct-09		2009
125173	HP Openview Monitoring-KU		50,800.00	50,800.00	100%	0.00%	-	50,800.00	50,800.00	Jan-09	Dec-09				2009
125178	Cabling-Server Connect-KU	18,540.49	22,860.00	4,319.51	19%	0.01%	18,540.49	22,860.00	4,319.51	Jan-09	Dec-09	Apr-09	Dec-09		2009
125180	Server Hardware Refresh-KU	213,182.68	226,053.84	12,871.16	6%	0.08%	213,182.70	226,053.84	12,871.14	Jan-09	Dec-09	May-09	Dec-09		2009
125182	Storage Capacity-Virtual-KU	118,367.27	228,603.50	110,236.23	48%	0.05%	118,367.27	228,603.50	110,236.23	Jan-09	Dec-09	Aug-09	Aug-09		2009
125184	Bladelogic Upg-Wndws 2008-KU		50,800.08	50,800.08	100%	0.00%	-	50,800.08	50,800.08	Jan-09	Dec-09				2009
125186	RISS 2.0 Upgrade-KU	81,248.31	8,128.00	(73,120.31)	-900%	0.03%	85,906.89	8,128.00	(77,778.89)	Jan-09	Dec-09	Dec-09	Dec-09		2009
125188	Exchange 2007 Migration-KU		53,341.00	53,341.00	100%	0.00%	-	53,341.00	53,341.00	Jan-09	Dec-09				2009
125190	OPGW-Mill Creek/HardinCo-KU		76,200.00	76,200.00	100%	0.00%	-	76,200.00	76,200.00	Jan-09	Dec-09				2009
125191	Develop EONUS Rmte Campus -KU	50,329.73	150,000.00	99,670.27	66%	0.02%	50,658.12	150,000.00	99,341.88	Jan-09	Dec-09	Nov-09	Dec-09		2009
125192	ODP Fiber Buildout Y1/2-KU	14,162.10	25,000.00	10,837.90	43%	0.01%	420,406.84	425,001.65	4,594.81	Jan-09	Dec-10	Oct-09	Dec-09		2009
125196	Outside Cable Plant-KU	67,253.64	102,464.00	35,210.36	34%	0.03%	67,253.64	102,464.00	35,210.36	Jan-09	Dec-09	Jan-09	Oct-09		2009
125198	Bulk Pwr & Env Systems-KU	48,132.55	51,232.00	3,099.45	6%	0.02%	48,216.58	51,232.00	3,015.42	Jan-09	Dec-09	Mar-09	Dec-09		2009
125200	Alcatel Channel Bank Repl-KU	268,197.58	153,692.00	(114,505.58)	-75%	0.11%	268,197.58	153,692.00	(114,505.58)	Jan-09	Dec-09	Apr-09	Dec-09		2009
125201	KU Park-Pocket SONET Upg-KU		300,000.00	300,000.00	100%	0.00%	-	300,000.00	300,000.00	Jan-09	Dec-09			Project was delayed to 2010 as a result of re-prioritization of other initiatives in 2009.	2009
125202	KU Tellabs DACS Replace-KU	727,200.12	751,328.82	24,128.70	3%	0.29%	727,952.57	751,328.82	23,376.25	Jan-09	Dec-09	Jul-09	Dec-09		2009
125203	Mobile Radio-KU	53,585.79	25,616.00	(27,969.79)	-109%	0.02%	53,585.79	25,616.00	(27,969.79)	Jan-09	Dec-09	Mar-09	Dec-09		2009
125206	Ntwk Access Dev/Site Infrs-KU	59,588.94	63,500.00	3,911.06	6%	0.02%	59,588.94	63,500.00	3,911.06	Jan-09	Dec-09	Feb-09	Dec-09		2009
125208	Network Tools & Test Equip-KU	25,432.07	25,400.00	(32.07)	0%	0.01%	25,432.07	25,400.00	(32.07)	Jan-09	Dec-09	Mar-09	Nov-09		2009
125210	Tower Replace(Booger Mtn)-KU	70,792.79	250,000.00	179,207.21	72%	0.03%	239,356.73	250,000.00	10,643.27	Jan-09	Dec-09	May-09	Dec-09		2009
125212	Telephone Sys Capacity Exp-KU	74,120.11	76,200.00	2,079.89	3%	0.03%	74,120.11	76,200.00	2,079.89	Jan-09	Dec-09	Mar-09	Dec-09		2009

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
125214	Sec Fiber Connect-Simpson-KU	74,245.45	406,403.91	332,158.46	82%	0.03%	234,373.27	406,403.91	172,030.64	Jan-09	Dec-09	Jul-09	Dec-09	Project was delayed to 2010 as a result of the unavailability of required outside contractor support. Variance offset with Project #125214 in 2010.	2009
125216	New Conference Bridge-KU	93,985.95	101,597.90	7,611.95	7%	0.04%	93,985.95	101,597.90	7,611.95	Jan-09	Dec-09	Oct-09	Dec-09		2009
125219	Monitor Replacement - KU	17,284.07	20,000.00	2,715.93	14%	0.01%	17,284.07	20,000.00	2,715.93	Jan-09	Dec-09	Jun-09	Dec-09		2009
125223	Tier C rot-desktop/laptops-KU	522,009.04	599,021.75	77,012.71	13%	0.21%	514,825.26	599,021.75	84,196.49	Jan-09	Dec-09	Mar-09	Dec-09		2009
125228	Tech TestLab&Related 2008-KU	12,631.12	45,720.00	33,088.88	72%	0.00%	12,631.12	45,720.00	33,088.88	Jan-09	Dec-09	Apr-09	Aug-09		2009
125234	Data Center Software-KU		15,239.47	15,239.47	100%	0.00%	-	15,239.47	15,239.47	Jan-09	Dec-09				2009
125236	Louisville Electrical Upg-KU	22,533.42	25,400.00	2,866.58	11%	0.01%	24,600.46	25,400.00	799.54	Jan-09	Dec-09	May-09	Oct-09		2009
125238	Louisville Racks&Furniture-KU	11,916.12	12,700.00	783.88	6%	0.00%	11,916.12	12,700.00	783.88	Jan-09	Dec-09	Mar-09	Apr-09		2009
125240	Simpsonville Racks&Furn-KU	9,868.26	12,700.00	2,831.74	22%	0.00%	9,868.26	12,700.00	2,831.74	Jan-09	Dec-09	Mar-09	Jul-09		2009
125242	Simpsonville Electric Upg-KU	41,339.46	50,800.00	9,460.54	19%	0.02%	41,394.94	50,800.00	9,405.06	Jan-09	Dec-09	Feb-09	Dec-09		2009
125244	Data Base Tools and Equip-KU	24,247.57	25,399.47	1,151.90	5%	0.01%	24,247.57	25,399.47	1,151.90	Jan-09	Dec-09	Jul-09	Dec-09		2009
125246	Proj Mirror-Inst UC4-Simp-KU		1,016.50	1,016.50	100%	0.00%	-	1,016.50	1,016.50	Jan-09	Dec-09				2009
125248	Proj Mirror-Database tech-KU	27,880.79	104,140.47	76,259.68	73%	0.01%	27,880.79	104,140.47	76,259.68	Jan-09	Dec-09	Aug-09	Nov-09		2009
125250	Upgrade to SQL 2008-KU	25,448.44	22,860.00	(2,588.44)	-11%	0.01%	25,448.44	22,860.00	(2,588.44)	Jan-09	Dec-09	Jul-09	Dec-09		2009
125254	Convert to UC4-KU	26,107.44	27,422.54	1,315.10	5%	0.01%	26,107.44	27,422.54	1,315.10	Jan-09	Dec-09	Dec-09	Dec-09		2009
125257	Proj Mirror-Gold Svc Level-KU	868,825.93	1,063,678.91	194,852.98	18%	0.34%	859,769.65	1,063,678.91	203,909.26	Jan-09	Dec-09	Mar-09	Dec-09		2009
125258	Repl BOC DCtr CRAC Units-KU		127,000.00	127,000.00	100%	0.00%	-	127,000.00	127,000.00	Jan-09	Dec-09				2009
125260	Farley replace breaker 628	66,999.32	270,000.02	203,000.70	75%	0.03%	71,804.48	270,000.02	198,195.54	Jan-09	Dec-09	Sep-09	Nov-09		2009
125262	Office Comm Server Ext IM-KU		10,160.00	10,160.00	100%	0.00%	-	10,160.00	10,160.00	Jan-09	Dec-09				2009
125263	West Frankfort 138-69kV		179,999.77	179,999.77	100%	0.00%	-	1,349,999.18	1,349,999.18	Jan-09	Dec-10				2009
125452	Enterprise Storage Exp-KU10	219,827.42		(219,827.42)		0.09%	220,007.92	198,119.35	(21,888.57)	Jan-10	Dec-10	Dec-09	Dec-09		2009
125534	Impl Red Elec Sys-BOC DC-KU10	25,179.49		(25,179.49)		0.01%	847,462.43	1,079,500.00	232,037.57	Jan-10	Dec-10	Dec-09	Dec-09		2009
125560	2009 Dist Capacitors- KU		456,296.96	456,296.96	100%	0.00%	-	456,296.96	456,296.96	Jan-09	Dec-09			Budget is developed at a higher level to encompass multiple projects. The funding was used for various projects.	2009
125583	EMS Redund- Telecom Exp- KU		280,000.00	280,000.00	100%	0.00%	369,081.74	280,000.00	(89,081.74)	Jan-09	Dec-09				2009
125593	09 RTUs- KU		270,000.00	270,000.00	100%	0.00%	-	270,000.00	270,000.00	Jul-09	Dec-09				2009
125596	08 EMS Servers & Oracle UG- KU	51,864.27		(51,864.27)		0.02%	51,864.27	-	(51,864.27)			Sep-09	Sep-09		2009
125629	Richmond S - Richmond 3 MOT212		1,199,998.81	1,199,998.81	100%	0.00%	-	1,199,998.81	1,199,998.81	Jan-09	Dec-09			Based on system condition changes, this project was cancelled by Transmission Planning and replaced with project 140279 in 2014. The project will finish in 2015.	2009
125637	PowerPlan Budgeting (KU %)	97,727.14	300,000.08	202,272.94	67%	0.04%	417,240.58	300,000.08	(117,240.50)	Jan-09	Dec-09	Sep-09	Dec-09		2009
125640	Unix Servers 2009 (KU %)		249,999.98	249,999.98	100%	0.00%	-	249,999.98	249,999.98	Jan-09	Dec-09				2009
125646	Services Management (KU %)		125,000.04	125,000.04	100%	0.00%	-	125,000.04	125,000.04	Jan-09	Dec-09				2009
125676	AVON North 69 KV Tap	16,416.35		(16,416.35)		0.01%	265,366.23	-	(265,366.23)			Apr-09	Sep-09		2009
125679	Storage Area Network KU	(510.00)		510.00		0.00%	485,555.65	486,065.65	510.00			Nov-08	Feb-09		2009
125694	Race St Relay Comm Upgrade	1,333.86		(1,333.86)		0.00%	3,641.89	2,308.03	(1,333.86)			Sep-08	May-09		2009
125698	Lake Reba Tap RTU Install	26,605.81		(26,605.81)		0.01%	33,261.40	6,655.59	(26,605.81)			Nov-08	Sep-09		2009
125700	KRT09-FARLEY RTU	52,566.73		(52,566.73)		0.02%	53,296.59	-	(53,296.59)			Apr-09	Dec-09		2009
125704	09 SPINDLETOP SUB	(262.49)	535,000.00	535,262.49	100%	0.00%	-	535,000.00	535,000.00	Nov-09	Nov-09	Jul-09	Oct-09	Project cancelled due to change in scope of upgrades necessary for World Equestrian games.	2009
125716	GH2 CT CELL 2-5 REBUILD	310,561.53	455,999.50	145,437.97	32%	0.12%	440,249.03	585,687.00	145,437.97	Jan-09	Dec-09	Dec-08	Aug-09		2009
125725	Artemus RTU Install	48,059.24		(48,059.24)		0.02%	48,640.12	580.88	(48,059.24)			Nov-08	Aug-09		2009
125729	KRT09-096ElihuRTU	48,307.67		(48,307.67)		0.02%	48,307.67	-	(48,307.67)			Mar-09	Dec-09		2009
125744	Lake Reba 163- BGAD 138kV Line	-		-		0.00%	97,606.25	-	(97,606.25)			Apr-09	Dec-09		2009
125746	DOE-Paducah- Replace RTU	1,123.38		(1,123.38)		0.00%	14,045.44	12,922.06	(1,123.38)			Oct-08	Apr-09		2009
125747	Duke- Fairview- Replace RTU	202.39		(202.39)		0.00%	5,048.75	4,846.36	(202.39)			Oct-08	Apr-09		2009
125748	EKP-Taylor Co REA- Install RTU	408.41		(408.41)		0.00%	10,826.09	-	(10,826.09)			Sep-09	Sep-09		2009
125749	EWINGTON SUB UPGRADE	614,757.24		(614,757.24)		0.24%	660,283.72	45,346.83	(614,936.89)			Nov-08	Nov-09	Budget on project 123602. Net variance is favorable $318K due to lower material cost.	2009
125750	INNOVATION DR #2 - COLDSTREAM	52,333.84		(52,333.84)		0.02%	4,998.79	-	(4,998.79)			Feb-09	Dec-09		2009
125751	ROBBINS, NEW HARLAN COAL CKT	48,347.18		(48,347.18)		0.02%	119,945.71	76,349.47	(43,596.24)			Dec-08	Apr-09		2009
125752	BELL CO COAL GRAMEADA #2	315,784.47		(315,784.47)		0.12%	811,530.08	495,745.61	(315,784.47)			Nov-08	Sep-09	Completion of project started in a prior year, due to request from Bell Co Coal for primary metered service to their new site at Garmeada #2 Mine. Funding was from a reallocation of funds from other blanket New Business projects. Internal policy required individual projects for anything normally in a blanket project that cost $300K or more.	2009
125764	Robbins Sub Add Circuit	20,119.93		(20,119.93)		0.01%	56,798.83	36,678.90	(20,119.93)			Nov-08	Oct-09		2009
125765	COLDSTREAM REDUNDANT FAC	(89,700.17)		89,700.17		-0.04%	(4,087.08)	-	4,087.08			Aug-09	Dec-09		2009
125772	PC Power Management-KU	4,371.83		(4,371.83)		0.00%	34,216.00	29,844.17	(4,371.83)			Dec-08	Jan-09		2009
125778	GH1 ID FAN TRANSFORMER	16,441.84		(16,441.84)		0.01%	252,116.84	235,675.00	(16,441.84)			Dec-08	Jan-09		2009
125794	SOUTH LIMESTONE STREETSCAPE UG	31,514.47		(31,514.47)		0.01%	(92.52)	-	92.52			Aug-09	Dec-09		2009
125795	DX Lake Buoys 08	48,779.48		(48,779.48)		0.02%	75,260.04	26,480.56	(48,779.48)			Nov-08	Oct-09		2009
125796	DX Controls Relo & Upgrade 08	23,275.97		(23,275.97)		0.01%	32,595.29	9,319.32	(23,275.97)			Dec-08	Nov-09		2009
125805	Replace Ohio Co 69kV DB PTs	25,793.53		(25,793.53)		0.01%	25,793.53	-	(25,793.53)			Mar-09	Dec-09		2009
125806	Replace Harlan Y 161kV PTs	44,596.82		(44,596.82)		0.02%	44,596.82	-	(44,596.82)			Mar-09	Dec-09		2009
125812	eDiscovery - KU	64,877.70		(64,877.70)		0.03%	151,555.14	84,196.78	(67,358.36)			Dec-08	Dec-09		2009
125825	BI Publisher & RightFax (KU %)	19,512.80		(19,512.80)		0.01%	19,512.80	-	(19,512.80)			Apr-09	Nov-09		2009
125826	RET MAD SOUTH 69 TAP	1,364.39		(1,364.39)		0.00%	24,496.14	-	(24,496.14)			Nov-09	Nov-09		2009
125834	OIL PUMPS FOR SPARE GSU	3,196.89		(3,196.89)		0.00%	28,546.89	25,350.00	(3,196.89)			Dec-08	Jan-09		2009
125837	Spare PTs- KU	61,679.71		(61,679.71)		0.02%	73,828.07	-	(73,828.07)			May-09	Dec-09		2009
125856	Norton 34.5kV	179,249.74		(179,249.74)		0.07%	174,777.84	-	(174,777.84)			Apr-09	Dec-09		2009
125879	CALL CENTER TECH KU 2008	69,091.07		(69,091.07)		0.03%	68,879.69	-	(68,879.69)			Aug-09	Dec-09		2009
125880	AVAYA INTERACTION CTR KU	130,773.16		(130,773.16)		0.05%	129,460.91	-	(129,460.91)			Nov-09	Dec-09		2009
125883	2009 PC PURCHASES KU	79,407.36		(79,407.36)		0.03%	79,407.36	-	(79,407.36)			Mar-09	Dec-09		2009

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125884	BUS OFFICE TECH UPGRADE	6,524.67		(6,524.67)		0.00%	6,115.44	-	(6,115.44)			Aug-09	Dec-09		2009
125887	*West Garrard 345 KV Loop Feed	0.00		(0.00)		0.00%	0.00	-	(0.00)			Apr-09	Dec-09		2009
125892	Capital Sales Tax Adjustment	(294,326.81)		294,326.81		-0.12%	(294,326.81)	-	294,326.81			Jan-09	Jan-09		2009
125893	CAPITAL SALES TAX ADJST	(52,955.84)		52,955.84		-0.02%	(52,955.84)	-	52,955.84			Jan-09	Jan-09		2009
125894	SALES TAX ADJUSTMENT	(43,800.30)		43,800.30		-0.02%	(43,800.30)	-	43,800.30			Jan-09	Jan-09		2009
125898	Central Hardin 138kV Loop	7,045.20		(7,045.20)		0.00%	-	-	-			Oct-09	Dec-09		2009
125934	INST EQUALITY TAP 69	0.01		(0.01)		0.00%	0.01	-	(0.01)			May-09	Dec-09		2009
125939	GS 2009 PEPSE Upgrade	14,787.00		(14,787.00)		0.01%	14,787.00	-	(14,787.00)			Mar-09	Mar-09		2009
125940	TY Sewage Hold Tank 09	33,371.79		(33,371.79)		0.01%	33,371.79	-	(33,371.79)			May-09	Jul-09		2009
125942	GARRARD COUNTY COURTHOUSE	1,073.69		(1,073.69)		0.00%	17,302.14	-	(17,302.14)			Mar-09	Dec-09		2009
125944	BR2 L-0 Turbine Blades Repl 09	840,714.12		(840,714.12)		0.33%	840,714.12	-	(840,714.12)			Mar-09	Dec-09	Emergent work due the discovery of cracked blading during the outage inspection	2009
125945	KBR09-DowCornWBkr708	115,655.62		(115,655.62)		0.05%	61,420.43	-	(61,420.43)			Jul-09	Dec-09		2009
125946	KBR09-DowCornWBkr718	105,455.25		(105,455.25)		0.04%	106,653.99	-	(106,653.99)			Jul-09	Dec-09		2009
125947	KBR09-GrRvrStlBkr724	114,755.87		(114,755.87)		0.05%	114,755.87	-	(114,755.87)			May-09	Sep-09		2009
125948	KBR09-GrnRvrBkr788	109,440.26		(109,440.26)		0.04%	109,440.26	-	(109,440.26)			Jul-09	Nov-09		2009
125949	KBR09-TyroneBkr714	114,517.60		(114,517.60)		0.04%	114,517.60	-	(114,517.60)			May-09	Dec-09		2009
125950	KBR09-TyroneBkr724	105,140.88		(105,140.88)		0.04%	105,140.88	-	(105,140.88)			May-09	Oct-09		2009
125955	KR09-Surge-Arrest-Rep	112,532.94		(112,532.94)		0.04%	114,601.13	-	(114,601.13)			Apr-09	Dec-09		2009
125956	KCA09-POCKETRELAYS	175,878.50		(175,878.50)		0.07%	317,915.71	-	(317,915.71)			Apr-09	Dec-09		2009
125958	GR Emergency Generator	90,945.25		(90,945.25)		0.04%	90,945.25	-	(90,945.25)			Jul-09	Nov-09		2009
125959	KRT09-223CarntownRTU	70,126.14		(70,126.14)		0.03%	70,126.14	-	(70,126.14)			Mar-09	Nov-09		2009
125961	KBR09-DowCornWBkr704	115,313.68		(115,313.68)		0.05%	117,114.13	-	(117,114.13)			Apr-09	Dec-09		2009
125962	KBR09-DowCornWBkr714	100,506.95		(100,506.95)		0.04%	101,352.00	-	(101,352.00)			Apr-09	Dec-09		2009
125963	KBR09-ReplGhentBkr708	131,603.55		(131,603.55)		0.05%	131,603.55	-	(131,603.55)			Jul-09	Dec-09		2009
125966	TY3 T/G-BLR Dehumidification	63,168.85		(63,168.85)		0.02%	63,168.85	-	(63,168.85)			Apr-09	Jul-09		2009
125967	GH WATER TRUCK 09	31,924.42		(31,924.42)		0.01%	31,924.42	-	(31,924.42)			May-09	Aug-09		2009
125968	KTU09-BrownNorthReactors	29,719.61		(29,719.61)		0.01%	481,601.86	-	(481,601.86)			Jul-09	Dec-09		2009
125970	*KTU09-W Garrard 345kV	(0.02)		0.02		0.00%	(0.04)	-	0.04			Apr-09	Dec-09		2009
125971	KCA09-B North-Alcalde	119,436.77		(119,436.77)		0.05%	277,992.70	-	(277,992.70)			Jun-09	Dec-09		2009
125980	Phoenix Coal Sub Upgrade	31,533.95		(31,533.95)		0.01%	36,944.13	-	(36,944.13)			Mar-09	May-09		2009
125988	KR09-S Paducah Control House	776,372.05		(776,372.05)		0.31%	783,929.09	-	(783,929.09)			Apr-09	Dec-09	The need for this project was identified after the 2009 budget was prepared.	2009
125992	ARNLD EVRTS 69KV TOTZ TAP	1,239.77		(1,239.77)		0.00%	356,980.44	-	(356,980.44)			Nov-09	Nov-09		2009
125995	Grahamville-Coleman Rd. 161kV	1,574,142.95		(1,574,142.95)		0.62%	1,820,326.40	-	(1,820,326.40)			Jul-09	Dec-09	The need for this project was identified during late 2008 after the budget was prepared. Construction started in 2009.	2009
125996	Grahamville-DOE 161kV Line	89,329.53		(89,329.53)		0.04%	2,751,871.00	-	(2,751,871.00)			Jul-09	Nov-09		2009
126000	KR09-BATTERIES	69,821.24		(69,821.24)		0.03%	76,199.69	-	(76,199.69)			Aug-09	Dec-09		2009
126005	GR #1 Plant Air Compressor	30,610.96		(30,610.96)		0.01%	30,610.96	-	(30,610.96)			Sep-09	Nov-09		2009
126033	Instrument Purchase	20,093.38		(20,093.38)		0.01%	20,093.38	-	(20,093.38)			Jul-09	Jul-09		2009
126035	KMPA Princeton 161KV Tap	0.01		(0.01)		0.00%	0.01	-	(0.01)			Jul-09	Dec-09		2009
126036	BR1 Collector Ring Repl 09	138,535.36		(138,535.36)		0.05%	138,535.36	-	(138,535.36)			May-09	May-09		2009
126038	Cntrl Ctr. Add. Office Space	2,245.67		(2,245.67)		0.00%	2,245.67	-	(2,245.67)			Jun-09	Jul-09		2009
126043	GR 4-1 I.D. Fan Motor	59,047.25		(59,047.25)		0.02%	59,047.25	-	(59,047.25)			Apr-09	Jun-09		2009
126049	Pad Coleman Rd 161KV Tap	-		-		0.00%	-	-	-			Jul-09	Dec-09		2009
126057	BR2-B Heater Repl 10&11	25,312.30		(25,312.30)		0.01%	211,006.92	-	(211,006.92)			Nov-09	Nov-09		2009
126110	Inst Pad Primary 161KV Tap	(0.00)		0.00		0.00%	(0.00)	-	0.00			Jul-09	Dec-09		2009
126114	KCA09-HZReplacement	192,881.62		(192,881.62)		0.08%	246,801.56	-	(246,801.56)			Aug-09	Nov-09		2009
126159	KTU09-Pineville69kVUpgrade	56,574.14		(56,574.14)		0.02%	135,319.27	-	(135,319.27)			Jun-09	Dec-09		2009
126163	Microsoft Licenses - KU	25,687.08		(25,687.08)		0.01%	25,687.08	-	(25,687.08)			Apr-09	May-09		2009
126164	KTU09-CenHardin	2,620.18		(2,620.18)		0.00%	-	-	-			Oct-09	Dec-09		2009
126180	*KMPASubstation	809,556.44		(809,556.44)		0.32%	4,218,273.02	-	(4,218,273.02)			May-09	Dec-09	Project was identified as needed and began during 2009 after the budget was prepared.	2009
126187	Oracle Data - 2009 (KU %)	5,701.66		(5,701.66)		0.00%	5,701.66	-	(5,701.66)			Jul-09	Jul-09		2009
126204	OPEN ENROLL KU	35,103.23		(35,103.23)		0.01%	35,103.23	-	(35,103.23)			Jun-09	Dec-09		2009
126218	OUTAGE SUMMARY MAPS KU	232,807.41		(232,807.41)		0.09%	233,358.43	-	(233,358.43)			Sep-09	Dec-09		2009
126219	ERT TOOLKITS KU	126,117.83		(126,117.83)		0.05%	126,117.83	-	(126,117.83)			Jun-09	Dec-09		2009
126228	KU-Maint Training Tools	8,755.60		(8,755.60)		0.00%	8,755.60	-	(8,755.60)			Nov-09	Nov-09		2009
126232	E PERFORMANCE KU	153,537.33		(153,537.33)		0.06%	195,061.24	-	(195,061.24)			Jul-09	Dec-09		2009
126285	GH 2A Auxiliary Transformer	47,328.09		(47,328.09)		0.02%	361,352.27	-	(361,352.27)			Nov-09	Dec-09		2009
126318	SV FRQ Source	2,038.33		(2,038.33)		0.00%	2,038.33	-	(2,038.33)			Aug-09	Aug-09		2009
126320	Boonesboro Park	133,356.97		(133,356.97)		0.05%	592,831.11	-	(592,831.11)			Oct-09	Dec-09		2009
126321	Higby Mill Reconfig	158,591.37		(158,591.37)		0.06%	713,630.31	-	(713,630.31)			Oct-09	Dec-09		2009
126322	Ghent Sub BKR 944 Replacement	352,978.23		(352,978.23)		0.14%	359,766.21	-	(359,766.21)			Jun-09	Dec-09	Emergency work for a breaker that failed after the 2009 budget was prepared.	2009
126331	Dix 1&2 GSU Rewinds 09	466,844.45		(466,844.45)		0.18%	460,369.79	-	(460,369.79)			Jul-09	Dec-09	Emergent work due to turn-to-turn failure.	2009
126338	Generator Replacement - KU	213,879.46		(213,879.46)		0.08%	211,703.55	-	(211,703.55)			Aug-09	Dec-09		2009
126414	*Kenton-744 Terminal Upgrade	50,528.86		(50,528.86)		0.02%	58,938.00	-	(58,938.00)			Aug-09	Dec-09		2009
126416	Trend Micro Licenses - KU	22,246.20		(22,246.20)		0.01%	22,246.20	-	(22,246.20)			Jul-09	Aug-09		2009
126446	BR2 Crusher House Feed 09	32,142.58		(32,142.58)		0.01%	32,142.58	-	(32,142.58)			Aug-09	Sep-09		2009
126447	BR Boat Motor & Trailer 09	3,615.50		(3,615.50)		0.00%	3,615.50	-	(3,615.50)			Sep-09	Sep-09		2009
126453	Eminence Sub	38.37		(38.37)		0.00%	27,482.27	-	(27,482.27)			Oct-09	Oct-09		2009
126487	APPALACHIA CIRCUIT WORK	66,131.59		(66,131.59)		0.03%	205,458.39	-	(205,458.39)			Oct-09	Dec-09		2009
126492	Dix Map Bd & Vid Wall	25,165.55		(25,165.55)		0.01%	25,165.55	-	(25,165.55)			Oct-09	Oct-09		2009
126506	DSP Appalachia Substation	242,699.61		(242,699.61)		0.10%	488,572.65	-	(488,572.65)			Oct-09	Dec-09		2009
126519	Westvaco Sub RTU Replacement	48,139.82		(48,139.82)		0.02%	48,678.59	-	(48,678.59)			Sep-09	Dec-09		2009

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Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
126533	BR1 Upper Rear Arch Repl 09	487,755.60		(487,755.60)		0.19%	487,755.60	-	(487,755.60)			Oct-09	Dec-09	Emergent work due to conditions found after tube failure	2009
126544	DSP Fairfield Substation	74.90		(74.90)		0.00%	683,798.01	-	(683,798.01)			Dec-09	Dec-09		2009
126555	EMS Wkstation & Monitors KU 20	63,076.30		(63,076.30)		0.02%	63,076.30	-	(63,076.30)			Dec-09	Dec-09		2009
126569	002-Wofford RTURepl	23,864.78		(23,864.78)		0.01%	67,970.01	-	(67,970.01)			Nov-09	Dec-09		2009
126570	051-Pittsburg RTURepla	1,197.14		(1,197.14)		0.00%	34,155.00	-	(34,155.00)			Nov-09	Dec-09		2009
126752	MS Project 2007 -KU	19,413.60		(19,413.60)		0.01%	19,413.60	-	(19,413.60)			Aug-09	Dec-09		2009
126797	Replace 600A Bkr Shelbyville	14,729.14		(14,729.14)		0.01%	22,839.75	-	(22,839.75)			Dec-09	Dec-09		2009
127085	Oracle Servers - 2009 (KU %)	115,981.15		(115,981.15)		0.05%	128,702.68	-	(128,702.68)			Aug-09	Dec-09		2009
127160	161-161KV XFORMER BKR	26,434.21		(26,434.21)		0.01%	165,270.74	-	(165,270.74)			Oct-09	Dec-09		2009
127161	161-161KV BUS TIE SWITCH	88,643.57		(88,643.57)		0.03%	245,229.35	-	(245,229.35)			Sep-09	Dec-09		2009
127191	BRCT6 Quench Cooler Noz Repl	116,152.53		(116,152.53)		0.05%	116,152.53	-	(116,152.53)			Sep-09	Oct-09		2009
127219	HP D2D Solution - KU	44,131.44		(44,131.44)		0.02%	44,131.44	-	(44,131.44)			Oct-09	Nov-09		2009
127232	PASS MGR - KU	13,251.64		(13,251.64)		0.01%	13,251.64	-	(13,251.64)			Nov-09	Dec-09		2009
127234	PV-345-Panels	90,043.12		(90,043.12)		0.04%	321,527.66	-	(321,527.66)			Oct-09	Dec-09		2009
127235	131-LivingCo-Mat	37,567.32		(37,567.32)		0.01%	62,255.96	-	(62,255.96)			Nov-09	Dec-09		2009
127238	GR 2009 Pulverizer Motor	54,657.81		(54,657.81)		0.02%	54,657.81	-	(54,657.81)			Oct-09	Oct-09		2009
127240	Rewind BR3 Motors (2) 09	77,298.88		(77,298.88)		0.03%	77,298.88	-	(77,298.88)			Oct-09	Dec-09		2009
127242	Newtown Pike Extension UG	38,714.42		(38,714.42)		0.02%	5,541.34	-	(5,541.34)			Dec-09	Dec-09		2009
127245	CSS Redesign - KU	33,978.12		(33,978.12)		0.01%	33,978.12	-	(33,978.12)			Oct-09	Dec-09		2009
127255	EMS Software Upgrade- KU	3,591.93		(3,591.93)		0.00%	3,591.93	-	(3,591.93)			Dec-09	Dec-09		2009
127257	KU DCC CALL RECORD SYSTEM	58,154.32		(58,154.32)		0.02%	68,824.04	-	(68,824.04)			Dec-09	Dec-09		2009
127259	BR1 Rear/Side Wall Asb Rem 09	36,817.37		(36,817.37)		0.01%	36,817.37	-	(36,817.37)			Oct-09	Nov-09		2009
127260	TC2 Temporary Workaround	2,830,638.93		(2,830,638.93)		1.11%	5,713,274.21	-	(5,713,274.21)			Dec-09	Dec-09	Due to right-of-way issues encountered along the approved construction route of the transmission for the new Trimble County 2 (TC2) unit, three temporary lines became necessary in order to keep the TC2 project on schedule. In this project, land was purchased along the temporary route and materials for the temporary lines were purchased.	2009
127266	TC2 CAPITAL SPARES - KU	7,782,087.62		(7,782,087.62)		3.06%	9,774,513.52	-	(9,774,513.52)			Dec-09	Dec-09	Spare parts for unit 2 not budgeted until 2010 but ordered early in 2009 due to long lead times.	2009
127281	Tyrone Supv Cont	40,990.68		(40,990.68)		0.02%	40,990.68	-	(40,990.68)			Nov-09	Dec-09		2009
127283	TREE TRIMMING MODEL KU	67,265.60		(67,265.60)		0.03%	67,265.60	-	(67,265.60)			Nov-09	Dec-09		2009
127286	GHENT BKR 946 IN	45,805.60		(45,805.60)		0.02%	243,002.77	-	(243,002.77)			Nov-09	Dec-09		2009
127288	Sharepoint Hardware - KU	1,633.58		(1,633.58)		0.00%	1,633.58	-	(1,633.58)			Dec-09	Dec-09		2009
127290	DOCKING STATIONS & PR (KU %)	1,657.92		(1,657.92)		0.00%	1,657.92	-	(1,657.92)			Nov-09	Dec-09		2009
127297	BR 2-A Heater Replacement 10	28,006.28		(28,006.28)		0.01%	220,508.28	-	(220,508.28)			Nov-09	Nov-09		2009
127298	RplWFrkT286Xfrmr	(9,925.00)		9,925.00		0.00%	(9,925.00)	-	9,925.00			Nov-09	Nov-09		2009
127303	BR Vibration Data Analyzer 09	19,892.44		(19,892.44)		0.01%	19,892.44	-	(19,892.44)			Nov-09	Dec-09		2009
127304	BR Infrared Thermal Probe 09	13,300.83		(13,300.83)		0.01%	16,870.43	-	(16,870.43)			Nov-09	Nov-09		2009
127306	GR 2009 Vehicle Purchases	33,484.72		(33,484.72)		0.01%	33,484.72	-	(33,484.72)			Nov-09	Dec-09		2009
127310	FieldSmartView Licenses II KU	13,250.00		(13,250.00)		0.01%	13,984.25	-	(13,984.25)			Dec-09	Dec-09		2009
127322	BR Vehicle Purchase Nov, 09	29,439.27		(29,439.27)		0.01%	29,439.27	-	(29,439.27)			Nov-09	Nov-09		2009
127351	TRANSPORTATION HOISTS	8,195.92		(8,195.92)		0.00%	8,085.71	-	(8,085.71)			Dec-09	Dec-09		2009
127354	LEX Purchase 7.5K Cable Puller	60,852.48		(60,852.48)		0.02%	60,852.48	-	(60,852.48)			Dec-09	Dec-09		2009
127362	MM Sale of 3 Rivers Rock	(58,289.00)		58,289.00		-0.02%	-	-	-			Dec-09	Dec-09		2009
111446-08	KT Misc CapEx 2008	338,241.17		(338,241.17)		0.13%	338,241.17	-	(338,241.17)			Sep-08	Nov-09	Work that began in 2008 on the 111446 project carried over into 2009 on this project. These amounts were not known when the 2009 budget was prepared.	2009
BLDG315	BUILDING & GROUNDS 315	7,162.44		(7,162.44)		0.00%	9,593.14	2,430.70	(7,162.44)	Jan-04	Dec-05	Jun-08	Oct-09		2009
BTM156	Behind The Meter 156	-		-		0.00%	1,681.14	1,681.14	-			Jan-04	Dec-09		2009
BTM216	BEHIND THE METER 216	(0.00)		0.00		0.00%	(637.20)	(637.20)	-			Jan-04	Dec-09		2009
BTM236	Behind the Meter 236	-		-		0.00%	(556.44)	(556.44)	-			Jan-04	Jun-09		2009
BTM256	BEHIND THE METER 256	1,020.75		(1,020.75)		0.00%	0.00	(1,020.75)	(1,020.75)			Jan-04	Jun-09		2009
BTM315	BEHIND THE METER 315	1,021.67		(1,021.67)		0.00%	(10,208.01)	(11,229.68)	(1,021.67)			Feb-05	Jun-09		2009
BTM426	BEHIND THE METER - 014260	0.00		(0.00)		0.00%	(6,880.82)	(6,880.82)	-			Jan-04	Dec-09		2009
ECAPRR156	Inst cap/reg/recl-Earlington	1,378.19	17,252.86	15,874.67	92%	0.00%	1,378.19	17,252.86	15,874.67	Jan-04	Dec-09	Dec-04	Apr-09		2009
ECAPRR216	Instl cap/reg/recl-Danville	41,746.13	10,853.09	(30,893.04)	-285%	0.02%	41,746.13	10,853.09	(30,893.04)	Jan-06	Dec-09	Mar-04	Dec-09		2009
ECAPRR236	Inst cap/reg/recl-Richmond	514.33	24,564.56	24,050.23	98%	0.00%	514.33	24,564.56	24,050.23	Jan-07	Dec-09	Feb-04	Aug-09		2009
ECAPRR246	Inst cap/reg/recl-Etown	67,814.95	10,352.85	(57,462.10)	-555%	0.03%	67,814.95	10,352.85	(57,462.10)	Jan-04	Dec-09	Feb-04	Dec-09		2009
ECAPRR256	Inst cap/reg/recl-Shelbyville	92,126.08	10,000.24	(82,125.84)	-821%	0.04%	92,126.08	10,000.24	(82,125.84)	Jan-04	Dec-09	Jan-04	Dec-09		2009
ECAPRR315	Inst cap/reg/recl-Lexington	60,630.56	25,082.19	(35,548.37)	-142%	0.02%	60,630.56	25,082.19	(35,548.37)	Jan-04	Dec-09	Mar-04	Sep-09		2009
ECAPRR366	Inst cap/reg/recl-Maysville	28,078.88	10,630.80	(17,448.08)	-164%	0.01%	28,078.88	10,630.80	(17,448.08)	Feb-06	Sep-09	Jan-04	Nov-09		2009
ECAPRR416	Inst cap/reg/recl-Pineville	1,037.08	12,999.05	11,961.97	92%	0.00%	1,037.08	12,999.05	11,961.97	Jan-07	Dec-09	Aug-04	Jan-09		2009
ECAPRR426	Instl cap/reg/recl-London	14,921.35	29,200.29	14,278.94	49%	0.01%	14,921.35	29,200.29	14,278.94	Jan-07	Dec-09	Jan-05	Dec-09		2009
ECAPRR766	Inst cap/reg/recl-Norton	804.73	15,000.60	14,195.87	95%	0.00%	804.73	15,000.60	14,195.87	Jan-04	Dec-09	Jan-04	Aug-09		2009
FUSE156	Fuse Coord-Earlington	11,032.60		(11,032.60)		0.00%	11,032.60	-	(11,032.60)			Feb-04	Dec-09		2009
FUSE216	Fuse Coord-Danville	1,990.23		(1,990.23)		0.00%	1,990.23	-	(1,990.23)	Jan-08	Dec-08	Apr-04	Dec-09		2009
FUSE256	Fuse Coord-Shelbyville	1,868.49		(1,868.49)		0.00%	1,868.49	-	(1,868.49)			Jan-04	Dec-09		2009
FUSE416	Fuse Coord-Pineville	17,429.39		(17,429.39)		0.01%	17,429.39	-	(17,429.39)			Oct-04	Aug-09		2009
FUSE426	Fuse Coord-London	193.20		(193.20)		0.00%	193.20	-	(193.20)			Sep-04	Sep-09		2009
K0000	CIS DATA	96,683.24		(96,683.24)		0.04%	30,949.45	(65,733.79)	(96,683.24)			Jan-04	Apr-09		2009
K5	RELOCATIONS TRANS LINES	6,929.41		(6,929.41)		0.00%	6,929.41	-	(6,929.41)	Jan-04	Dec-08	Jan-04	Jun-09		2009
K5-2008	RELOCATIONS TRANS LINES 2008	72,903.61		(72,903.61)		0.03%	144,939.78	133,242.96	(11,696.82)			Jul-08	Dec-09		2009
K5-2009	RELOCATIONS T LINES KU 2009	170,648.14	388,803.57	218,155.43	56%	0.07%	164,395.70	388,803.57	224,407.87	Jan-09	Dec-09	Apr-09	Dec-09		2009
K6	NEW FACILITIES TRANS LINE PWO	(51,094.17)		51,094.17		-0.02%	(51,094.17)	-	51,094.17	Jan-04	Dec-08	Jan-04	Sep-09		2009
K6-2008	NEW FACILITIES T-LINE PWO 2008	124,610.62		(124,610.62)		0.05%	393,249.68	161,124.72	(232,124.96)			Jul-08	Dec-09		2009

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K6-2009	NEW FACILITIES T-LINE KU 2009	593,945.22	388,801.00	(205,144.22)	-53%	0.23%	584,126.64	388,801.00	(195,325.64)	Jan-09	Dec-09	Feb-09	Dec-09		2009
K7	PARAMETER UPGRADE T LINE PWO	(187,767.37)		187,767.37		-0.07%	(187,767.37)	-	187,767.37	Jan-04	Dec-08	Jan-04	Sep-09		2009
K7-2008	PARAM UPGRADE T LINE PWO 2008	(158,612.09)		158,612.09		-0.06%	116,091.16	295,511.90	179,420.74			Jul-08	Dec-09		2009
K7-2009	PARAM UPGRADE T LINE KU 2009	67,946.62		(67,946.62)		0.03%	56,831.13	-	(56,831.13)			Mar-09	Oct-09		2009
K8	STORM DAMAGE T-LINE PWO	90,871.03		(90,871.03)		0.04%	90,871.03	-	(90,871.03)	Jan-07	Dec-08	Jan-04	Dec-09		2009
K8-2008	STORM DAMAGE T-LINE PWO-2008	11,661.81		(11,661.81)		0.00%	11,661.81	-	(11,661.81)			Sep-08	Jul-09		2009
K8-2009	STORM DAMAGE T-LINE KU 2009	11,759,589.33	194,402.67	(11,565,186.66)	-5949%	4.62%	11,759,589.33	194,402.67	(11,565,186.66)	Jan-09	Dec-09	Jan-09	Dec-09	Due primarily to February 2009 Ice Storm costs which were higher than budget.	2009
K9	PRIORITY REPL T-LINES PWO	(388,650.44)		388,650.44		-0.15%	(388,650.44)	-	388,650.44	Jan-04	Dec-08	Jan-04	Dec-09	Material returns were not anticipated.	2009
K9-2008	PRIORITY REPL T-LINES PWO 2008	567,056.52		(567,056.52)		0.22%	567,056.52	-	(567,056.52)			Jun-08	Dec-09	Completion of work started during the prior year. Due to the nature of this project, replacements are often identified and started during one year but are often outage dependent and completed during the following year.	2009
K9-2009	PRIORITY REPL T-LINES KU 2009	2,446,650.80	2,472,001.50	25,350.70	1%	0.96%	2,446,650.80	2,472,001.50	25,350.70	Jan-09	Dec-09	Feb-09	Dec-09		2009
KRSUB-09	Routine Sub Capital09- KU	712,320.55	949,997.46	237,676.91	25%	0.28%	601,751.98	949,997.46	348,245.48	Jan-09	Dec-09	Apr-09	Dec-09		2009
KTSUB-09	Terminal Upgrades09-KU	112,988.54	1,049,396.74	936,408.20	89%	0.04%	112,988.54	1,049,396.74	936,408.20	Jan-09	Dec-09	May-09	Dec-09	Budget is developed at a higher level to encompass multiple projects. Fewer replacements were needed on this project and the remaining funding was used for other projects.	2009
MCAPR156	CAP/REG/RECL - 011560	8,307.43	21,442.27	13,134.84	61%	0.00%	8,307.43	21,442.27	13,134.84	Jan-07	Dec-09	Jan-04	Dec-09		2009
MCAPR216	CAP/REG/RECL - 012160	3,926.33	2,565.62	(1,360.71)	-53%	0.00%	63,689.90	12,157.08	(51,532.82)	Jan-07	Dec-09	Sep-04	Nov-09		2009
MCAPR236	CAP/REG/RECL - 012360	13,435.14	8,033.08	(5,402.06)	-67%	0.01%	120,158.73	37,597.58	(82,561.15)	Jan-07	Dec-09	Jan-04	Nov-09		2009
MCAPR246	CAP/REG/RECL - 012460	(11,422.58)	5,168.46	16,591.04	321%	0.00%	7,673.60	16,293.07	8,619.47	Jan-08	Dec-09	Jul-06	Dec-09		2009
MCAPR256	CAP/REG/RECL - 012560	27,223.60	10,000.34	(17,223.26)	-172%	0.01%	27,223.60	10,000.34	(17,223.26)	Jan-08	Dec-09	May-04	Oct-09		2009
MCAPR315	CAP/REG/RECL - 013150	6,542.15	5,720.96	(821.19)	-14%	0.00%	96,404.77	48,501.52	(47,903.25)	Jan-07	Dec-09	Jan-04	Nov-09		2009
MCAPR366	CAP/REG/RECL - 013660	7,605.17	10,498.44	2,893.27	28%	0.00%	104,499.40	70,017.50	(34,481.90)	Jan-08	Dec-09	Jan-04	Dec-09		2009
MCAPR426	CAP/REG/RECL - 014260	10,736.13	2,999.50	(7,736.63)	-258%	0.00%	31,626.62	14,929.39	(16,697.23)	Jan-08	Dec-09	Jan-06	Nov-09		2009
MCAPR766	CAP/REG/RECL - 017660	9,929.50		(9,929.50)		0.00%	36,472.88	2,222.03	(34,250.85)	Jan-08	Dec-08	Dec-05	Mar-09		2009
MCAPRR366	Cap/Reg/Recl Maint-Maysville	327.60		(327.60)		0.00%	327.60	-	(327.60)			Jun-09	Jun-09		2009
MTRPUR582	PURCHASE OF METERS	1,260,952.85	1,415,999.49	155,046.64	11%	0.50%	1,260,952.85	1,415,999.49	155,046.64	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBCD156	NEW BUSINESS COM 156	18,731.31		(18,731.31)		0.01%	18,731.31	-	(18,731.31)			Jan-05	Sep-09		2009
NBCD156OH	New Bus Comm-Ovhd-Earlington	314,586.44	233,685.36	(80,901.08)	-35%	0.12%	314,586.44	233,685.36	(80,901.08)	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBCD156UG	New Bus Comm-UG-Earlington	52,483.24	74,927.90	22,444.66	30%	0.02%	52,483.24	74,927.90	22,444.66	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBCD166	NEW BUSINESS COM 166	28,027.28		(28,027.28)		0.01%	28,027.28	-	(28,027.28)			Jan-04	Sep-09		2009
NBCD216	NEW BUSINESS COM 216	(238,563.26)		238,563.26		-0.09%	(92,030.53)	152,116.34	244,146.87			Jan-04	Dec-09		2009
NBCD216OH	New Bus Comm-Ovhd-Danville	519,493.52	325,156.09	(194,337.43)	-60%	0.20%	519,493.52	325,156.09	(194,337.43)	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBCD216UG	New Bus Comm-UG-Danville	277,130.18	208,586.27	(68,543.91)	-33%	0.11%	277,130.18	208,586.27	(68,543.91)	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBCD236	NEW BUSINESS COM 236	274,452.97		(274,452.97)		0.11%	274,452.97	-	(274,452.97)			Feb-04	Sep-09		2009
NBCD236OH	New Bus Comm-Ovhd-Richmond	67,410.33	268,377.48	200,967.15	75%	0.03%	67,410.33	268,377.48	200,967.15	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBCD236UG	New Bus Comm-UG-Richmond	237,655.79	199,848.72	(37,807.07)	-19%	0.09%	237,655.79	199,848.72	(37,807.07)	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBCD246	NEW BUSINESS COM 246	66,533.95		(66,533.95)		0.03%	66,533.95	-	(66,533.95)			Jan-04	Sep-09		2009
NBCD246OH	New Bus Comm-Ovhd-Etown	201,010.74	277,665.86	76,655.12	28%	0.08%	201,010.74	277,665.86	76,655.12	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBCD246UG	New Bus Comm-UG-Etown	107,451.18	113,151.55	5,700.37	5%	0.04%	107,451.18	113,151.55	5,700.37	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBCD256	NEW BUSINESS COM 256	313,224.93		(313,224.93)		0.12%	313,224.93	-	(313,224.93)			Jan-04	Sep-09	Budget in new project NBCD256OH.	2009
NBCD256OH	New Bus Comm-Ovhd-Shelbyvl	11,840.02	358,003.25	346,163.23	97%	0.00%	11,840.02	358,003.25	346,163.23	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - commercial. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2009
NBCD256UG	New Bus Comm-UG-Shelbyville	97,314.73	193,003.71	95,688.98	50%	0.04%	97,314.73	193,003.71	95,688.98	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBCD315	NEW BUSINESS COM 315	19,611.00		(19,611.00)		0.01%	19,611.00	-	(19,611.00)			Mar-05	Sep-09		2009
NBCD315OH	New Bus Comm-Ovhd-Lexington	844,305.22	1,205,056.60	360,751.38	30%	0.33%	844,305.22	1,205,056.60	360,751.38	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - commercial. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2009
NBCD315UG	New Bus Comm-UG-Lexington	773,301.92	1,100,284.16	326,982.24	30%	0.30%	773,301.92	1,100,284.16	326,982.24	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - commercial. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2009
NBCD366	NEW BUSINESS COM 366	32,612.07	(23,624.00)	(56,236.07)	238%	0.01%	32,612.07	(23,624.00)	(56,236.07)	Jan-06	Dec-09	Jan-04	Sep-09		2009
NBCD366OH	New Bus Comm-Ovhd-Maysville	373,775.25	395,418.69	21,643.44	5%	0.15%	373,775.25	395,418.69	21,643.44	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBCD366UG	New Bus Comm-UG-Maysville	279,896.42	299,920.30	20,023.88	7%	0.11%	279,896.42	299,920.30	20,023.88	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBCD416	NEW BUSINESS COM 416	148,373.20		(148,373.20)		0.06%	148,373.20	-	(148,373.20)			Jul-04	Sep-09		2009
NBCD416OH	New Bus Comm-Ovhd-Pineville	(49,887.02)	74,118.42	124,005.44	167%	-0.02%	(49,887.02)	74,118.42	124,005.44	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBCD416UG	New Bus Comm-UG-Pineville	17,491.55	50,000.38	32,508.83	65%	0.01%	17,491.55	50,000.38	32,508.83	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBCD426	NEW BUSINESS COM 426	(251,107.60)		251,107.60		-0.10%	(251,107.60)	-	251,107.60			Jan-04	Sep-09		2009
NBCD426OH	New Bus Comm-Ovhd-London	602,686.74	185,105.28	(417,581.46)	-226%	0.24%	602,686.74	185,105.28	(417,581.46)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - commercial. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2009
NBCD426UG	New Bus Comm-UG-London	353,131.88	299,246.58	(53,885.30)	-18%	0.14%	353,131.88	299,246.58	(53,885.30)	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBCD766	NEW BUSINESS COM 766	(34.43)		34.43		0.00%	(34.43)	-	34.43			Jan-04	Sep-09		2009
NBCD766OH	New Bus Comm-Ovhd-Norton	169,895.84	137,725.88	(32,169.96)	-23%	0.07%	169,895.84	137,725.88	(32,169.96)	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBCD766UG	New Bus Comm-UG-Norton	75,965.07	49,001.88	(26,963.19)	-55%	0.03%	75,965.07	49,001.88	(26,963.19)	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBID156	NEW BUSINESS IND 156	(4,354.69)		4,354.69		0.00%	(4,354.69)	-	4,354.69			Oct-07	Sep-09		2009
NBID156OH	New Bus Ind-Ovhd-Earlington	4,354.69	8,131.46	3,776.77	46%	0.00%	4,354.69	8,131.46	3,776.77	Jan-04	Dec-09	Feb-04	Sep-09		2009
NBID216	NEW BUSINESS IND 216	(144,639.63)		144,639.63		-0.06%	(144,639.63)	-	144,639.63			Jan-04	Sep-09		2009
NBID216OH	New Bus Ind-Ovhd-Danville	191,551.06	35,182.77	(156,368.29)	-444%	0.08%	191,551.06	35,182.77	(156,368.29)	Jan-04	Dec-09	Jan-04	Dec-09		2009

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
NBID216UG	New Bus Ind-UG-Danville	34,621.19	58,361.50	23,740.31	41%	0.01%	34,621.19	58,361.50	23,740.31	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBID236OH	New Bus Ind-Ovhd-Richmond	30,153.72	18,663.70	(11,490.02)	-62%	0.01%	30,153.72	18,663.70	(11,490.02)	Jan-04	Dec-09	Mar-05	May-09		2009
NBID236UG	New Bus Ind-UG-Richmond		2,597.54	2,597.54	100%	0.00%	-	2,597.54	2,597.54	Jan-04	Dec-09	Mar-04	Feb-07		2009
NBID246OH	New Bus Ind-Ovhd-Etown		4,003.23	4,003.23	100%	0.00%	-	4,003.23	4,003.23	Jan-04	Dec-09	Jan-04	Aug-08		2009
NBID256OH	New Bus Ind-Ovhd-Shelbyvl	13,121.38	12,000.71	(1,120.67)	-9%	0.01%	13,121.38	12,000.71	(1,120.67)	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBID256UG	New Bus Ind-UG-Shelbyville	200.75	2,000.47	1,799.72	90%	0.00%	200.75	2,000.47	1,799.72	Jan-04	Dec-09	Oct-04	May-09		2009
NBID315UG	New Bus Ind-UG-Lexington	2,183.63	9,977.96	7,794.33	78%	0.00%	2,183.63	9,977.96	7,794.33	Jan-04	Dec-09	Jan-04	Mar-09		2009
NBID366OH	New Bus Ind-Ovhd-Maysville	3,149.56		(3,149.56)		0.00%	3,149.56	-	(3,149.56)	Jan-07	Dec-07	Nov-07	Apr-09		2009
NBID426	NEW BUSINESS IND 426	(8,712.03)		8,712.03		0.00%	(8,712.03)	-	8,712.03			Feb-04	Sep-09		2009
NBID426OH	New Bus Ind-Ovhd-London	9,428.50	5,820.30	(3,608.20)	-62%	0.00%	9,428.50	5,820.30	(3,608.20)	Jan-09	Dec-09	Jan-04	Sep-09		2009
NBID426UG	New Bus Ind-UG-London	4,525.70	5,809.63	1,283.93	22%	0.00%	4,525.70	5,809.63	1,283.93	Jan-09	Dec-09	Jan-04	Jun-09		2009
NBMP236	NEW BUSINESS MINE POWER 236	(1,044.51)		1,044.51		0.00%	(1,044.51)	-	1,044.51			Dec-08	Mar-09		2009
NBRD156	NEW BUSINESS RES 156	(88,174.08)		88,174.08		-0.03%	(88,174.08)	-	88,174.08			Jan-04	Sep-09		2009
NBRD156OH	New Bus Resid-Ovhd-Earlington	775,235.68	784,414.91	9,179.23	1%	0.30%	775,235.68	784,414.91	9,179.23	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBRD156UG	New Bus Resid-UG-Earlington	171,853.05	331,045.81	159,192.76	48%	0.07%	171,853.05	331,045.81	159,192.76	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBRD166	NEW BUSINESS RES 166	49,690.01		(49,690.01)		0.02%	49,690.01	-	(49,690.01)			Jan-04	Sep-09		2009
NBRD216	NEW BUSINESS RES 216	(469,966.14)		469,966.14		-0.18%	(378,952.00)	91,139.69	470,091.69			Jan-04	Sep-09	Budget in new project NBRD216OH.	2009
NBRD216OH	New Bus Resid-Ovhd-Danville	853,013.12	455,200.99	(397,812.13)	-87%	0.34%	853,013.12	455,200.99	(397,812.13)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - residential. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2009
NBRD216UG	New Bus Resid-UG-Danville	178,976.13	251,418.40	72,442.27	29%	0.07%	178,976.13	251,418.40	72,442.27	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBRD236	NEW BUSINESS RES 236	274,335.57		(274,335.57)		0.11%	274,335.57	-	(274,335.57)			Jan-04	Sep-09		2009
NBRD236OH	New Bus Resid-Ovhd-Richmond	73,181.38	233,882.28	160,700.90	69%	0.03%	73,181.38	233,882.28	160,700.90	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBRD236UG	New Bus Resid-UG-Richmond	155,356.15	199,841.88	44,485.73	22%	0.06%	155,356.15	199,841.88	44,485.73	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBRD246	NEW BUSINESS RES 246	11,962.56		(11,962.56)		0.00%	11,962.56	-	(11,962.56)			Jan-04	Sep-09		2009
NBRD246OH	New Bus Resid-Ovhd-Etown	171,323.14	249,720.94	78,397.80	31%	0.07%	171,323.14	249,720.94	78,397.80	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBRD246UG	New Bus Resid-UG-Etown	95,359.30	143,862.00	48,502.70	34%	0.04%	95,359.30	143,862.00	48,502.70	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBRD256	NEW BUSINES RES 256	692,490.77		(692,490.77)		0.27%	692,490.77	-	(692,490.77)			Jan-04	Sep-09	Budget in new project NBRD256OH.	2009
NBRD256OH	New Bus Resid-Ovhd-Shelbyvl	(322,819.93)	448,003.35	770,823.28	172%	-0.13%	(322,819.93)	448,003.35	770,823.28	Jan-04	Dec-09	Jan-04	Dec-09	Actuals in NBRD256.	2009
NBRD256UG	New Bus Resid-UG-Shelbyville	213,700.90	333,001.56	119,300.66	36%	0.08%	213,700.90	333,001.56	119,300.66	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBRD315	NEW BUSINESS RES 315	187,929.95		(187,929.95)		0.07%	161,420.73	2,504.74	(158,915.99)			Feb-04	Sep-09		2009
NBRD315OH	New Bus Resid-Ovhd-Lexington	959,204.64	1,300,083.82	340,879.18	26%	0.38%	959,204.64	1,300,083.82	340,879.18	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - residential. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2009
NBRD315UG	New Bus Resid-UG-Lexington	1,225,809.48	1,499,918.26	274,108.78	18%	0.48%	1,225,809.48	1,499,918.26	274,108.78	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBRD336	NEW BUSINESS RES 336	2,731.00		(2,731.00)		0.00%	2,731.00	-	(2,731.00)			Jan-04	Sep-09		2009
NBRD366	NEW BUSINESS RES 366	30,858.26	(22,442.80)	(53,301.06)	237%	0.01%	(83,678.14)	(122,236.42)	(38,558.28)	Jan-06	Dec-09	Jan-04	Sep-09		2009
NBRD366OH	New Bus Resid-Ovhd-Maysville	528,701.49	644,561.36	115,859.87	18%	0.21%	528,701.49	644,561.36	115,859.87	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBRD366UG	New Bus Resid-UG-Maysville	246,985.38	390,390.45	143,405.07	37%	0.10%	246,985.38	390,390.45	143,405.07	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBRD416	NEW BUSINESS RES 416	(14,676.00)		14,676.00		-0.01%	(34,759.43)	(19,724.61)	15,034.82			Jan-04	Sep-09		2009
NBRD416OH	New Bus Resid-Ovhd-Pineville	550,593.06	315,656.99	(234,936.07)	-74%	0.22%	550,593.06	315,656.99	(234,936.07)	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBRD416UG	New Bus Resid-UG-Pineville	69,934.04	100,000.88	30,066.84	30%	0.03%	69,934.04	100,000.88	30,066.84	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBRD426	NEW BUSINESS RES 426	(230,091.35)		230,091.35		-0.09%	(230,091.35)	-	230,091.35			Jan-04	Sep-09		2009
NBRD426OH	New Bus Resid-Ovhd-London	573,634.10	446,010.44	(127,623.66)	-29%	0.23%	573,634.10	446,010.44	(127,623.66)	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBRD426UG	New Bus Resid-UG-London	253,364.25	243,339.21	(10,025.04)	-4%	0.10%	253,364.25	243,339.21	(10,025.04)	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBRD766	NEW BUSINESS RES 766	(93,500.30)		93,500.30		-0.04%	(93,500.30)	-	93,500.30			Jan-04	Sep-09		2009
NBRD766OH	New Bus Resid-Ovhd-Norton	846,352.21	714,111.76	(132,240.45)	-19%	0.33%	846,352.21	714,111.76	(132,240.45)	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBRD766UG	New Bus Resid-UG-Norton	127,290.09	181,905.52	54,615.43	30%	0.05%	127,290.09	181,905.52	54,615.43	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBSB156OH	New Bus Subd-Ovhd-Earlington	13,130.61	20,137.38	7,006.77	35%	0.01%	13,130.61	20,137.38	7,006.77	Jan-07	Dec-09	Jan-04	Oct-09		2009
NBSB156UG	New Bus Subd-UG-Earlington	44.27	29,000.75	28,956.48	100%	0.00%	44.27	29,000.75	28,956.48	Jan-04	Dec-09	Mar-04	Sep-09		2009
NBSB216OH	New Bus Subd-Ovhd-Danville	23,688.65	21,779.22	(1,909.43)	-9%	0.01%	23,688.65	21,779.22	(1,909.43)	Jan-06	Dec-09	Jan-04	Oct-09		2009
NBSB216UG	New Bus Subd-UG-Danville	16,415.67	143,890.84	127,475.17	89%	0.01%	16,415.67	143,890.84	127,475.17	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBSB236OH	New Bus Subd-Ovhd-Richmond	14,093.98	16,066.16	1,972.18	12%	0.01%	14,093.98	16,066.16	1,972.18	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBSB236UG	New Bus Subd-UG-Richmond	39,923.77	300,219.76	260,295.99	87%	0.02%	39,923.77	300,219.76	260,295.99	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBSB246OH	New Bus Subd-Ovhd-Etown	60,852.73	125,297.30	64,444.57	51%	0.02%	60,852.73	125,297.30	64,444.57	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBSB246UG	New Bus Subd-UG-Etown	66,268.37	250,529.83	184,261.46	74%	0.03%	66,268.37	250,529.83	184,261.46	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBSB256OH	New Bus Subd-Ovhd-Shelbyvl	7,607.73	10,999.74	3,392.01	31%	0.00%	7,607.73	10,999.74	3,392.01	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBSB256UG	New Bus Subd-UG-Shelbyville	57,890.01	400,001.93	342,111.92	86%	0.02%	57,890.01	400,001.93	342,111.92	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - subdivisions. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2009
NBSB315OH	New Bus Subd-Ovhd-Lexington	105,139.84	299,747.11	194,607.27	65%	0.04%	105,139.84	299,747.11	194,607.27	Jan-06	Dec-09	Mar-05	Dec-09		2009
NBSB315UG	New Bus Subd-UG-Lexington	562,404.41	700,013.40	137,608.99	20%	0.22%	562,404.41	700,013.40	137,608.99	Jan-06	Dec-09	Mar-05	Dec-09		2009
NBSB366UG	New Bus Subd-UG-Maysville		29,297.49	29,297.49	100%	0.00%	-	29,297.49	29,297.49	Jan-07	Dec-09	Mar-04	Aug-08		2009
NBSB416OH	New Bus Subd-Ovhd-Pineville	8,217.64		(8,217.64)		0.00%	8,217.64	-	(8,217.64)			Oct-04	Dec-09		2009
NBSB416UG	New Bus Subd-UG-Pineville	4,121.90		(4,121.90)		0.00%	4,121.90	-	(4,121.90)	Jan-07	Dec-08	Jan-04	Dec-09		2009
NBSB426OH	New Bus Subd-Ovhd-London	16,108.76	13,608.21	(2,500.55)	-18%	0.01%	16,108.76	13,608.21	(2,500.55)	Jan-08	Dec-09	Jan-04	Dec-09		2009
NBSB426UG	New Bus Subd-UG-London	4,382.92	97,827.52	93,444.60	96%	0.00%	4,382.92	97,827.52	93,444.60	Jan-07	Dec-09	May-04	Sep-09		2009
NBSB766UG	New Bus Subd-UG-Norton	3,448.38		(3,448.38)		0.00%	3,448.38	-	(3,448.38)	Jan-07	Dec-07	Jun-04	Nov-09		2009
NBSV156OH	New Elect Serv-Ovhd-Earlington	356,832.95	352,237.68	(4,595.27)	-1%	0.14%	356,832.95	352,237.68	(4,595.27)	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBSV156UG	New Bus Serv-UG-Earlington	266,055.41	334,315.55	68,260.14	20%	0.10%	266,055.41	334,315.55	68,260.14	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBSV216OH	New Elect Serv-Ovhd-Danville	263,806.29	300,641.54	36,835.25	12%	0.10%	263,806.29	300,641.54	36,835.25	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBSV216UG	New Bus Serv-UG-Danville	338,570.03	340,137.66	1,567.63	0%	0.13%	338,570.03	340,137.66	1,567.63	Jan-04	Dec-09	Jan-04	Dec-09		2009

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
NBSV236OH	New Electric Serv-Overhead	351,643.76	316,026.36	(35,617.40)	-11%	0.14%	351,643.76	316,026.36	(35,617.40)	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBSV236UG	New Bus Serv-UG-Richmond	355,614.13	449,687.90	94,073.77	21%	0.14%	355,614.13	449,687.90	94,073.77	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBSV246OH	New Elect Services-Overhead	421,488.99	399,891.60	(21,597.39)	-5%	0.17%	421,488.99	399,891.60	(21,597.39)	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBSV246UG	New Bus Serv-UG-Etown	384,129.30	399,606.62	15,477.32	4%	0.15%	384,129.30	399,606.62	15,477.32	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBSV256OH	New Elect Serv-Ovhd-Shelbyvl	154,514.61	188,001.80	33,487.19	18%	0.06%	154,514.61	188,001.80	33,487.19	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBSV256UG	New Bus Serv-UG-Shelbyville	192,963.52	185,000.83	(7,962.69)	-4%	0.08%	192,963.52	185,000.83	(7,962.69)	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBSV315OH	New Elect Serv-Ovhd-Lexington	769,792.60	362,582.16	(407,210.44)	-112%	0.30%	769,792.60	362,582.16	(407,210.44)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - services. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2009
NBSV315UG	New Bus Serv-UG-Lexington	1,415,983.48	1,300,114.24	(115,869.24)	-9%	0.56%	1,415,983.48	1,300,114.24	(115,869.24)	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBSV366OH	New Elect Serv-Ovhd-Maysville	304,660.28	251,669.16	(52,991.12)	-21%	0.12%	304,660.28	251,669.16	(52,991.12)	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBSV366UG	New Bus Serv-UG-Maysville	288,522.66	384,898.88	96,376.22	25%	0.11%	288,522.66	384,898.88	96,376.22	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBSV416OH	New Elect Serv-Ovhd-Pineville	246,506.26	139,103.42	(107,402.84)	-77%	0.10%	246,506.26	139,103.42	(107,402.84)	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBSV416UG	New Bus Serv-UG-Pineville	68,400.39	99,996.89	31,596.50	32%	0.03%	68,400.39	99,996.89	31,596.50	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBSV426OH	New Elect Serv-Ovhd-London	230,248.86	240,372.65	10,123.79	4%	0.09%	230,248.86	240,372.65	10,123.79	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBSV426UG	New Bus Serv-UG-London	204,423.67	200,000.13	(4,423.54)	-2%	0.08%	204,423.67	200,000.13	(4,423.54)	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBSV766OH	New Elect Serv-Ovhd-Norton	266,079.92	228,503.63	(37,576.29)	-16%	0.10%	266,079.92	228,503.63	(37,576.29)	Jan-04	Dec-09	Jan-04	Dec-09		2009
NBSV766UG	New Bus Serv-UG-Norton	120,212.93	125,771.10	5,558.17	4%	0.05%	120,212.93	125,771.10	5,558.17	Jan-04	Dec-09	Jan-04	Dec-09		2009
NRINS156	NON-REG REL INSP - 011560	536.06		(536.06)		0.00%	(1,089.73)	4,736.72	5,826.45			Mar-04	Dec-09		2009
NRINS766	NON-REG REL INSP - 017660	536.44		(536.44)		0.00%	(238.01)	-	238.01			Jun-09	Jun-09		2009
PBWK156OH	Pub Wrk Reloc-OH-Earlington	19,342.49	200,306.43	180,963.94	90%	0.01%	19,342.49	200,306.43	180,963.94	Jul-04	Dec-09	Jan-04	May-09		2009
PBWK216OH	Pub Wrk Reloc-OH-Danville	32,124.45	125,199.09	93,074.64	74%	0.01%	32,124.45	125,199.09	93,074.64	Jan-04	Dec-09	Jan-04	Nov-09		2009
PBWK216UG	Pub Wrk Reloc-UG-Danville	2,035.77	37,648.91	35,613.14	95%	0.00%	2,035.77	37,648.91	35,613.14	Jan-06	Dec-09	Mar-05	Aug-09		2009
PBWK236OH	Pub Works Relc-OH-Richmond	88,209.54	194,760.88	106,551.34	55%	0.03%	88,209.54	194,760.88	106,551.34	Jan-04	Dec-09	Jan-04	Dec-09		2009
PBWK246OH	Pub Wrk Relc-OH-Etown	47,108.76	100,304.55	53,195.79	53%	0.02%	47,108.76	100,304.55	53,195.79	Jan-04	Dec-09	Jan-04	Oct-09		2009
PBWK246UG	Pub Wrk Reloc-UG-Etown	365.84		(365.84)		0.00%	365.84	-	(365.84)	Jan-08	Dec-08	Nov-04	Aug-09		2009
PBWK256OH	Pub Wrk Reloc-OH-Shelbyvl	27,591.70	78,000.54	50,408.84	65%	0.01%	27,591.70	78,000.54	50,408.84	Jan-04	Dec-09	Jan-04	Dec-09		2009
PBWK315OH	Pub Wrk Reloc-OH-Lexington	216,389.53	552,997.63	336,608.10	61%	0.09%	216,389.53	552,997.63	336,608.10	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with public works projects. Annual budgets are based on historical investment rates and known highway project schedules.	2009
PBWK315UG	Pub Wrk Reloc-UG-Lexington	6,592.92	38,083.19	31,490.27	83%	0.00%	6,592.92	38,083.19	31,490.27	Jan-04	Dec-09	Apr-06	Oct-09		2009
PBWK366OH	Pub Wrk Reloc-OH-Maysville	22,361.24	49,728.93	27,367.69	55%	0.01%	22,361.24	49,728.93	27,367.69	Jan-07	Dec-09	Jan-04	Nov-09		2009
PBWK416OH	Pub Wrk Reloc-OH-Pineville	1,482.50	58,000.00	56,517.50	97%	0.00%	1,482.50	58,000.00	56,517.50	Jan-04	Dec-09	Jan-04	Dec-09		2009
PBWK426OH	Pub Wrk Reloc-OH-London	21,192.42	150,002.97	128,810.55	86%	0.01%	21,192.42	150,002.97	128,810.55	Jan-04	Dec-09	Jan-04	Jun-09		2009
PBWK426UG	Pub Wrk Reloc-UG-London		7,510.91	7,510.91	100%	0.00%	-	7,510.91	7,510.91	Jan-08	Dec-09	Dec-04	Aug-08		2009
PBWK766OH	Pub Wrk Reloc-OH-Norton	30,688.64	19,307.75	(11,380.89)	-59%	0.01%	30,688.64	19,307.75	(11,380.89)	Jan-04	Dec-09	Jan-04	Dec-09		2009
PLTRT236	POLE TREAT 236	178.41		(178.41)		0.00%	178.41	-	(178.41)			Aug-09	Aug-09		2009
POLD156	OUTDOOR LIGHTING 156	265,783.29	254,005.82	(11,777.47)	-5%	0.10%	1,806,423.39	1,015,540.45	(790,882.94)	Jan-07	Dec-09	Oct-05	Dec-09		2009
POLD216	OUTDOOR LIGHTING 216	222,288.72	144,466.64	(77,822.08)	-54%	0.09%	1,727,908.80	896,971.51	(830,937.29)	Jan-05	Dec-09	Jan-04	Dec-09		2009
POLD236	OUTDOOR LIGHTING 236	133,933.19	148,837.18	14,903.99	10%	0.05%	935,262.06	507,878.96	(427,383.10)	Jan-07	Dec-09	Jan-04	Dec-09		2009
POLD246	OUTDOOR LIGHTING 246	65,529.79	92,723.80	27,194.01	29%	0.03%	592,614.87	367,833.06	(224,781.81)	Jan-04	Dec-09	Jan-04	Dec-09		2009
POLD256	OUTDOOR LIGHTING 256	66,215.13	71,000.58	4,785.45	7%	0.03%	553,296.45	283,547.64	(269,748.81)	Jan-04	Dec-09	Mar-04	Dec-09		2009
POLD315	OUTDOOR LIGHTING 315	486,553.37	639,866.24	153,312.87	24%	0.19%	5,033,603.12	3,519,837.60	(1,513,765.52)	Jan-04	Dec-09	Jan-04	Dec-09		2009
POLD366	OUTDOOR LIGHTING 366	100,321.23	89,951.60	(10,369.63)	-12%	0.04%	831,299.59	392,133.95	(439,165.64)	Jan-07	Dec-09	Nov-05	Dec-09		2009
POLD416	OUTDOOR LIGHTING 416	140,718.34	150,001.92	9,283.58	6%	0.06%	140,718.34	150,001.92	9,283.58	Jan-07	Dec-09	Mar-06	Dec-09		2009
POLD426	OUTDOOR LIGHTING 426	158,585.69	154,671.20	(3,914.49)	-3%	0.06%	1,236,632.33	588,956.42	(647,675.91)	Jan-07	Dec-09	Jan-05	Dec-09		2009
POLD766	OUTDOOR LIGHTING 766	78,869.30	75,589.80	(3,279.50)	-4%	0.03%	78,869.30	75,589.80	(3,279.50)	Jan-07	Dec-09	Jan-04	Dec-09		2009
RCST156	RELOCATIONS CUST REQUEST 156	150,829.85	89,890.97	(60,938.88)	-68%	0.06%	773,138.05	264,887.83	(508,250.22)	Jan-04	Dec-09	Jan-04	Dec-09		2009
RCST216	RELOCATIONS CUST REQUEST 216	44,771.29	62,338.30	17,567.01	28%	0.02%	44,771.29	62,338.30	17,567.01	Jan-04	Dec-09	Jan-04	Dec-09		2009
RCST236	RELOCATIONS CUST REQUEST 236	65,117.59	29,982.94	(35,134.65)	-117%	0.03%	549,995.27	424,088.86	(125,906.41)	Jan-04	Dec-09	Jan-04	Dec-09		2009
RCST246	RELOCATIONS CUST REQUEST 246	11,047.96	10,590.69	(457.27)	-4%	0.00%	11,047.96	10,590.69	(457.27)	Jan-04	Dec-09	Jan-04	Dec-09		2009
RCST256	RELOCATIONS CUST REQUEST 256	24,072.31	25,000.39	928.08	4%	0.01%	581,369.13	213,983.80	(367,385.33)	Jan-04	Dec-09	Jan-04	Dec-09		2009
RCST315	RELOCATIONS CUST REQUEST 315	294,312.28	389,395.20	95,082.92	24%	0.12%	294,312.28	389,395.20	95,082.92	Jan-04	Dec-09	Jan-04	Dec-09		2009
RCST366	RELOCATIONS CUST REQUEST 366	6,574.85	30,003.73	23,428.88	78%	0.00%	228,461.95	187,086.05	(41,375.90)	Jan-04	Dec-09	Jan-04	Dec-09		2009
RCST416	RELOCATIONS CUST REQUEST 416	61,740.53	19,999.74	(41,740.79)	-209%	0.02%	544,057.38	330,213.52	(213,843.86)	Jan-04	Dec-09	Jan-04	Dec-09		2009
RCST426	RELOCATIONS CUST REQUEST 426	66,850.01	26,966.06	(39,883.95)	-148%	0.03%	66,850.01	26,966.06	(39,883.95)	Jan-04	Dec-09	Jan-04	Dec-09		2009
RCST766	RELOCATIONS CUST REQUEST 766	27,766.81	21,358.67	(6,408.14)	-30%	0.01%	323,176.13	223,043.13	(100,133.00)	Jan-04	Dec-09	Jan-04	Dec-09		2009
RDD011019	Repair Defective Eqpt - 011019	81,872.15	76,114.52	(5,757.63)	-8%	0.03%	81,872.15	76,114.52	(5,757.63)	Jan-06	Dec-09	Feb-05	Dec-09		2009
RDD015990	Repair Defective Eqpt - 015990	54,319.90		(54,319.90)		0.02%	886,324.23	280,468.13	(605,856.10)			May-05	Dec-09		2009
RDDD156	DAMAGE DEFECTIVE DIST 156	(20,399.30)		20,399.30		-0.01%	(20,399.30)	-	20,399.30			Jul-04	Sep-09		2009
RDDD156OH	Rep Def Equip-OH-Earlington	785,011.18	488,976.10	(296,035.08)	-61%	0.31%	785,011.18	488,976.10	(296,035.08)	Jan-04	Dec-09	Jan-04	Dec-09		2009
RDDD156UG	Rep Def Equip-UG-Earlington	11,443.93	5,293.46	(6,150.47)	-116%	0.00%	11,443.93	5,293.46	(6,150.47)	Jan-06	Dec-09	Feb-04	Dec-09		2009
RDDD216	DAMAGE DEFECTIVE DIST 216	(55,982.70)		55,982.70		-0.02%	(55,982.70)	-	55,982.70	Jan-05	Dec-05	Jan-04	Dec-09		2009
RDDD216OH	Rep Def Equip-OH-Danville	245,484.88	200,284.08	(45,200.80)	-23%	0.10%	245,484.88	200,284.08	(45,200.80)	Jan-04	Dec-09	Jan-04	Dec-09		2009
RDDD216UG	Rep Def Equip-UG-Danville	21,900.81	9,961.75	(11,939.06)	-120%	0.01%	21,900.81	9,961.75	(11,939.06)	Jan-06	Dec-09	Jan-04	Dec-09		2009
RDDD236	DAMAGE DEFECTIVE DIST 236	(13,207.01)		13,207.01		-0.01%	(13,207.01)	-	13,207.01			Feb-04	Sep-09		2009
RDDD236OH	Rep Def Equip-OH-Richmond	230,438.70	175,544.80	(54,893.90)	-31%	0.09%	230,438.70	175,544.80	(54,893.90)	Jan-04	Dec-09	Jan-04	Dec-09		2009
RDDD236UG	Rep Def Equip-UG-Richmond	17,114.41	12,049.62	(5,064.79)	-42%	0.01%	17,114.41	12,049.62	(5,064.79)	Apr-04	Dec-09	Jan-04	Dec-09		2009
RDDD246	DAMAGE DEFECTIVE DIST 246	(0.00)		0.00		0.00%	(0.00)	-	0.00			Mar-09	Sep-09		2009
RDDD246OH	Rep Def Equip-OH-Etown	108,102.05	125,682.04	17,579.99	14%	0.04%	108,102.05	125,682.04	17,579.99	Jan-04	Dec-09	Jan-04	Dec-09		2009
RDDD246UG	Rep Def Equip-UG-Etown	15,084.71	2,584.23	(12,500.48)	-484%	0.01%	15,084.71	2,584.23	(12,500.48)	Jan-07	Dec-09	Apr-04	Dec-09		2009
RDDD256OH	Rep Def Equip-OH-Shelbyvl	188,735.68	200,000.94	11,265.26	6%	0.07%	188,735.68	200,000.94	11,265.26	Jan-04	Dec-09	Jan-04	Dec-09		2009
RDDD256UG	Rep Def Equip-UG-Shelbyville	15,760.64	21,000.59	5,239.95	25%	0.01%	15,760.64	21,000.59	5,239.95	Jan-04	Dec-09	Feb-04	Dec-09		2009
RDDD315	DAMAGE DEFECTIVE DIST 315	(66,068.41)		66,068.41		-0.03%	(66,068.41)	-	66,068.41			Jan-04	Sep-09		2009

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RDDD315OH	Rep Def Equip-OH-Lexington	399,505.39	823,700.59	424,195.20	51%	0.16%	399,505.39	823,700.59	424,195.20	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with repairing and replacing overhead defective equipment. Annual budgets are based on historical investment rates for repairing and replacing overhead defective equipment.	2009
RDDD315UG	Rep Def Equip-UG-Lexington	181,006.43	125,866.91	(55,139.52)	-44%	0.07%	181,006.43	125,866.91	(55,139.52)	Jan-04	Dec-09	Jan-04	Dec-09		2009
RDDD366	DAMAGE DEFECTIVE DIST 366	(2,620.44)		2,620.44		0.00%	(2,620.44)	-	2,620.44			Jul-05	Sep-09		2009
RDDD366OH	Rep Def Equip-OH-Maysville	106,024.21	234,731.56	128,707.35	55%	0.04%	106,024.21	234,731.56	128,707.35	Jan-04	Dec-09	Jan-04	Dec-09		2009
RDDD366UG	Rep Def Equip-UG-Maysville	13,179.77	24,048.27	10,868.50	45%	0.01%	13,179.77	24,048.27	10,868.50	Jan-04	Dec-09	Jan-04	Dec-09		2009
RDDD416	DAMAGE DEFECTIVE DIST 416	(459.30)		459.30		0.00%	(459.30)	-	459.30			Sep-05	Sep-09		2009
RDDD416OH	Rep Def Equip-OH-Pineville	76,389.69	95,999.94	19,610.25	20%	0.03%	76,389.69	95,999.94	19,610.25	Jan-04	Dec-09	Jan-04	Dec-09		2009
RDDD416UG	Rep Def Equip-UG-Pineville		998.02	998.02	100%	0.00%	-	998.02	998.02	Jan-07	Nov-09	Jul-08	Jul-08		2009
RDDD426	DAMAGE DEFECTIVE DIST 426	562.00		(562.00)		0.00%	562.00	-	(562.00)			Sep-06	Sep-09		2009
RDDD426OH	Rep Def Equip-OH-London	104,162.32	134,002.39	29,840.07	22%	0.04%	104,162.32	134,002.39	29,840.07	Jan-04	Dec-09	Jan-04	Dec-09		2009
RDDD426UG	Rep Def Equip-UG-London	32,956.09	10,566.11	(22,389.98)	-212%	0.01%	32,956.09	10,566.11	(22,389.98)	Jan-07	Dec-09	Jan-04	Nov-09		2009
RDDD766	DAMAGE DEFECTIVE DIST 766	(12,925.60)		12,925.60		-0.01%	(12,925.60)	-	12,925.60			Jan-04	Sep-09		2009
RDDD766OH	Rep Def Equip-OH-Norton	94,650.17	72,081.24	(22,568.93)	-31%	0.04%	94,650.17	72,081.24	(22,568.93)	Jan-04	Dec-09	Jan-04	Dec-09		2009
RDDD766UG	Rep Def Equip-UG-Norton	1,711.78	500.03	(1,211.75)	-242%	0.00%	1,711.78	500.03	(1,211.75)	Jan-05	Dec-09	Apr-04	Jan-09		2009
RDDPOI156	Points of Interest Earlington	12,631.41		(12,631.41)		0.00%	12,631.41	-	(12,631.41)	Jan-08	Dec-08	Sep-07	Dec-09		2009
RDDPOI216	Points of Interest Danville	197,733.44		(197,733.44)		0.08%	197,733.44	-	(197,733.44)	Jan-08	Dec-08	Mar-07	Dec-09		2009
RDDPOI236	Points of Interest Richmond	219,979.25		(219,979.25)		0.09%	219,979.25	-	(219,979.25)			Mar-07	Dec-09		2009
RDDPOI246	Points of Interest Etown	32,684.84		(32,684.84)		0.01%	32,684.84	-	(32,684.84)	Jan-08	Dec-08	May-08	Oct-09		2009
RDDPOI256	Points of Interest Shelby	60,551.98		(60,551.98)		0.02%	60,551.98	-	(60,551.98)	Jan-08	Dec-08	Apr-07	Dec-09		2009
RDDPOI315	Points of Interest Lexington	702,764.90		(702,764.90)		0.28%	702,764.90	-	(702,764.90)	Jan-08	Dec-08	Dec-07	Dec-09	Reallocated from budget funding project 124935 KU Points of Interest for $150K in January and balance covered by another reallocation of $1.6M to KU projects in total. Point of Interest project, created after original budget was established to address horizontal and vertical clearance conflicts with primary.	2009
RDDPOI366	Points of Interest Maysville	327,768.65		(327,768.65)		0.13%	327,768.65	-	(327,768.65)	Jan-08	Dec-08	Nov-07	Dec-09	Reallocated from budget funding project 124935 KU Points of Interest for $50K in January and balance covered by another reallocation of $1.6M to KU projects in total. Point of Interest project, created after original budget was established to address horizontal and vertical clearance conflicts with primary.	2009
RDDPOI416	Points of Interest Pineville	115,166.96		(115,166.96)		0.05%	115,166.96	-	(115,166.96)	Jan-08	Dec-08	Apr-08	Dec-09		2009
RDDPOI426	Points of Interest London	91,651.86		(91,651.86)		0.04%	91,651.86	-	(91,651.86)	Jan-08	Dec-08	May-07	Nov-09		2009
RDDPOI766	Points of Interest Norton	37,549.88		(37,549.88)		0.01%	37,549.88	-	(37,549.88)	Jan-08	Dec-08	May-08	Sep-09		2009
RDPOLD156	REP/REPL DEF POL'S 156	248,065.43	81,777.31	(166,288.12)	-203%	0.10%	248,065.43	81,777.31	(166,288.12)	Jan-07	Dec-09	Jan-04	Dec-09		2009
RDPOLD216	REP/REPL DEF POL'S 216	36,069.61	37,853.93	1,784.32	5%	0.01%	36,069.61	37,853.93	1,784.32	Jan-05	Dec-09	Jan-04	Dec-09		2009
RDPOLD236	REP/REP DEF POL'S	92,119.54	39,684.48	(52,435.06)	-132%	0.04%	92,119.54	39,684.48	(52,435.06)	Jan-07	Dec-09	Jan-04	Dec-09		2009
RDPOLD246	REP/REPL DEF POL'S	33,455.86	24,019.38	(9,436.48)	-39%	0.01%	33,455.86	24,019.38	(9,436.48)	Jan-07	Dec-09	Jan-04	Dec-09		2009
RDPOLD256	REP/REPL DEF POL'S 256	91,774.95	60,000.51	(31,774.44)	-53%	0.04%	91,774.95	60,000.51	(31,774.44)	Apr-05	Dec-09	Jan-04	Dec-09		2009
RDPOLD315	REP/REPL DEF POL'S 315	39,099.76	49,934.51	10,834.75	22%	0.02%	39,099.76	49,934.51	10,834.75	Jan-04	Dec-09	Jan-04	Dec-09		2009
RDPOLD366	REP/REPL DEF POL'S 366	48,483.96	30,929.88	(17,554.08)	-57%	0.02%	48,483.96	30,929.88	(17,554.08)	Jan-07	Dec-09	May-04	Dec-09		2009
RDPOLD416	REP/REPL DEF POL'S 416	68,093.01	49,999.77	(18,093.24)	-36%	0.03%	68,093.01	49,999.77	(18,093.24)	Jan-07	Dec-09	Jan-04	Dec-09		2009
RDPOLD426	REP/REPL DEF POL'S 426	89,044.59	39,659.03	(49,385.56)	-125%	0.03%	89,044.59	39,659.03	(49,385.56)	Jan-07	Dec-09	Jan-04	Dec-09		2009
RDPOLD766	REP/REPL DEF POL'S 766	8,054.24	18,537.84	10,483.60	57%	0.00%	8,054.24	18,537.84	10,483.60	Jan-07	Dec-09	Apr-04	Dec-09		2009
RDPOLE156	Pole repair/replacement 156	334,640.13	388,091.94	53,451.81	14%	0.13%	334,640.13	388,091.94	53,451.81	Jan-05	Dec-09	Jan-04	Dec-09		2009
RDPOLE216	Pole repair/replacement 216	65,867.34	65,932.88	65.54	0%	0.03%	65,867.34	65,932.88	65.54	Jan-06	Dec-09	Jan-04	Dec-09		2009
RDPOLE236	Pole repair/replacement 236	164,359.90	65,916.48	(98,443.42)	-149%	0.06%	164,359.90	65,916.48	(98,443.42)	Apr-04	Dec-09	Jan-04	Dec-09		2009
RDPOLE246	Pole repair/replacement 246	307,829.96	307,758.76	(71.20)	0%	0.12%	307,829.96	307,758.76	(71.20)	Jan-04	Dec-09	Jan-04	Dec-09		2009
RDPOLE256	Pole repair/replacement 256	299,875.01	88,000.56	(211,874.45)	-241%	0.12%	299,875.01	88,000.56	(211,874.45)	Jan-04	Dec-09	Jan-04	Dec-09		2009
RDPOLE315	Pole repair/replacement 315	262,603.06	110,020.84	(152,582.22)	-139%	0.10%	262,603.06	110,020.84	(152,582.22)	Jan-04	Dec-09	Jan-04	Dec-09		2009
RDPOLE366	Pole repair/replacement 366	159,513.63	44,266.32	(115,247.31)	-260%	0.06%	159,513.63	44,266.32	(115,247.31)	Jan-04	Dec-09	Jan-04	Dec-09		2009
RDPOLE416	Pole repair/replacement 416	103,923.33	66,000.46	(37,922.87)	-57%	0.04%	103,923.33	66,000.46	(37,922.87)	Jan-04	Dec-09	Jan-04	Dec-09		2009
RDPOLE426	Repair defective poles 426	106,461.49	132,000.41	25,538.92	19%	0.04%	106,461.49	132,000.41	25,538.92	Jan-04	Dec-09	Jan-04	Dec-09		2009
RDPOLE766	Pole repair/replacement 766	87,813.33	39,201.65	(48,611.68)	-124%	0.03%	87,813.33	39,201.65	(48,611.68)	Jan-06	Dec-09	Jan-04	Dec-09		2009
RDSTLT156	REP REPL DEF ST LIGHTS 156	184,798.88	103,987.63	(80,811.25)	-78%	0.07%	184,798.88	103,987.63	(80,811.25)	Jan-04	Dec-09	Jan-04	Dec-09		2009
RDSTLT216	REP REPL DEF ST LIGHTS 216	45,687.01	90,376.82	44,689.81	49%	0.02%	45,687.01	90,376.82	44,689.81	Jan-04	Dec-09	Jan-04	Dec-09		2009
RDSTLT236	REP REPL DEF ST LIGHTS 236	49,387.52	68,265.48	18,877.96	28%	0.02%	49,387.52	68,265.48	18,877.96	Jan-04	Dec-09	Jan-04	Dec-09		2009
RDSTLT246	REP REPL DEF ST LIGHTS 246	92,269.33	76,972.62	(15,296.71)	-20%	0.04%	92,269.33	76,972.62	(15,296.71)	Jan-04	Dec-09	Jan-04	Dec-09		2009
RDSTLT256	REP REPL DEF ST LIGHTS 256	82,945.12	53,000.55	(29,944.57)	-56%	0.03%	82,945.12	53,000.55	(29,944.57)	Jan-04	Dec-09	Jan-04	Dec-09		2009
RDSTLT315	REP REPL ST LIGHTS 315	93,769.06	139,015.23	45,246.17	33%	0.04%	93,769.06	139,015.23	45,246.17	Jan-04	Dec-09	Jan-04	Dec-09		2009
RDSTLT366	REP REPL DEF ST LIGHTS 366	70,464.87	74,582.14	4,117.27	6%	0.03%	70,464.87	74,582.14	4,117.27	Jan-04	Dec-09	Jan-04	Dec-09		2009
RDSTLT416	REP REPL DEF ST LIGHTS 416	13,723.25	27,911.51	14,188.26	51%	0.01%	13,723.25	27,911.51	14,188.26	Jan-04	Dec-09	Jan-04	Dec-09		2009
RDSTLT426	REP REPL DEF ST LIGHTS 426	26,519.18	40,166.30	13,647.12	34%	0.01%	26,519.18	40,166.30	13,647.12	Jan-04	Dec-09	Jan-04	Dec-09		2009
RDSTLT766	REP REPL DEF ST LIGHTS 766	9,021.53	13,256.94	4,235.41	32%	0.00%	9,021.53	13,256.94	4,235.41	Jan-04	Dec-09	Jan-04	Dec-09		2009
RELD10610	KU General Reliability	378,486.01	759,024.50	380,538.49	50%	0.15%	378,486.01	759,024.50	380,538.49	Jan-09	Dec-09	Jan-08	Dec-09	Variance due to less than anticipated general reliability work for the KU Operations Centers. Variance to budget reflects actual versus projected investments associated with addressing reliability improvement opportunities on the electric system. Annual budgets are based on historical investment rates for reliability improvements.	2009
RELD156	DIST RELIABILITY 156	(574,480.13)		574,480.13		-0.23%	(363.15)	671,214.62	671,577.77			Jan-04	Dec-09	Budget in RELD156OH.	2009
RELD156OH	Cir Hard Reliab OH - 011560	792,386.59	87,342.14	(705,044.45)	-807%	0.31%	792,386.59	87,342.14	(705,044.45)	Jan-04	Dec-09	Jan-04	Nov-09	Variance to budget reflects actual versus projected investments associated with addressing reliability improvement opportunities on the electric system. Annual budgets are based on historical investment rates for reliability improvements.	2009

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
RELD156UG	Cir Hard Reliab UG - 011560	539.64		(539.64)		0.00%	539.64	-	(539.64)			Jun-04	May-09		2009
RELD216	DIST RELIABILITY 216	(29,271.66)		29,271.66		-0.01%	(29,271.66)	-	29,271.66	Jan-04	Dec-04	Jun-08	Dec-09		2009
RELD216OH	Cir Hard Reliab OH - 012160	58,869.18	42,748.05	(16,121.13)	-38%	0.02%	58,869.18	42,748.05	(16,121.13)	Jan-06	Dec-09	Jan-04	Dec-09		2009
RELD216UG	Cir Hard Reliab UG - 012160	4,322.06		(4,322.06)		0.00%	4,322.06	-	(4,322.06)			Jun-04	Aug-09		2009
RELD236	DIST RELIABILITY 236	(72,178.67)		72,178.67		-0.03%	(72,178.67)	-	72,178.67			Feb-04	Sep-09		2009
RELD236OH	Cir Hard Reliab OH - 012360	84,235.16	41,114.12	(43,121.04)	-105%	0.03%	84,235.16	41,114.12	(43,121.04)	Jan-04	Dec-09	Feb-04	Dec-09		2009
RELD246	DIST RELIABILITY 246	(164,303.55)		164,303.55		-0.06%	(164,303.55)	-	164,303.55			Feb-04	Sep-09		2009
RELD246OH	Cir Hard Reliab OH - 012460	207,480.93	22,878.29	(184,602.64)	-807%	0.08%	207,480.93	22,878.29	(184,602.64)	Jan-04	Dec-09	Aug-04	Dec-09		2009
RELD246UG	Cir Hard Reliab UG - 012460	362.74		(362.74)		0.00%	362.74	-	(362.74)			Jul-09	Jul-09		2009
RELD256OH	Cir Hard Reliab OH - 012560	40,687.70	36,000.18	(4,687.52)	-13%	0.02%	40,687.70	36,000.18	(4,687.52)	Jan-04	Dec-09	Jan-04	Dec-09		2009
RELD256UG	Cir Hard Reliab UG - 012560	367.46		(367.46)		0.00%	367.46	-	(367.46)			Sep-04	May-09		2009
RELD315	DIST RELIABILITY 315	(9,344.64)		9,344.64		0.00%	(9,344.64)	-	9,344.64			Feb-04	Sep-09		2009
RELD315OH	Cir Hard Reliab OH - 013150	508,849.92	109,193.61	(399,656.31)	-366%	0.20%	508,849.92	109,193.61	(399,656.31)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with addressing reliability improvement opportunities on the electric system. Annual budgets are based on historical investment rates for reliability improvements.	2009
RELD366OH	Cir Hard Reliab OH - 013660	116,174.17	35,752.32	(80,421.85)	-225%	0.05%	116,174.17	35,752.32	(80,421.85)	Jan-04	Dec-09	Jan-04	Dec-09		2009
RELD416	DIST RELIABILITY 416	(123,059.89)		123,059.89		-0.05%	(123,059.89)	-	123,059.89			May-08	Oct-09		2009
RELD416OH	Cir Hard Reliab OH - 014160	147,349.58	50,002.33	(97,347.25)	-195%	0.06%	147,349.58	50,002.33	(97,347.25)	Jan-04	Dec-09	Jan-04	Dec-09		2009
RELD426	DIST RELIABILITY 426	(23,660.00)		23,660.00		-0.01%	(23,660.00)	-	23,660.00			Apr-04	Sep-09		2009
RELD426OH	Cir Hard Reliability OH	34,819.42	34,012.68	(806.74)	-2%	0.01%	34,819.42	34,012.68	(806.74)	Jan-04	Dec-09	Jan-04	Nov-09		2009
RELD766	DIST RELIABILITY 766	(2,385.08)		2,385.08		0.00%	(2,385.08)	-	2,385.08			Jan-08	Sep-09		2009
RELD766OH	Cir Hard Reliab OH - 017660	23,969.21	42,568.30	18,599.09	44%	0.01%	23,969.21	42,568.30	18,599.09	Jan-04	Dec-09	Jan-04	Sep-09		2009
RNTPD156	REP THRD PARTY DAM 156	(343,674.30)	43,112.76	386,787.06	897%	-0.14%	(343,674.30)	43,112.76	386,787.06	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments required to address infrastructure damages caused by third parties. Annual budget established based on historical investment rates.	2009
RNTPD216	REP THRD PARTY DAM 216	(163,340.16)	32,018.83	195,358.99	610%	-0.06%	242,116.06	308,676.98	66,560.92	Jan-04	Dec-09	Jan-04	Dec-09		2009
RNTPD236	REP THRD PRTY DAM 236	(123,923.57)	60,021.59	183,945.16	306%	-0.05%	(123,923.57)	60,021.59	183,945.16	Jan-04	Dec-09	Jan-04	Dec-09		2009
RNTPD246	REP THRD PARTY DAM 246	(30,618.49)	10,383.13	41,001.62	395%	-0.01%	110,951.55	84,627.89	(26,323.66)	Jan-04	Dec-09	Jan-04	Dec-09		2009
RNTPD256	REP THRD PARTY DAM 256	(139,382.87)	99,000.57	238,383.44	241%	-0.05%	(139,382.87)	99,000.57	238,383.44	Jan-04	Dec-09	Jan-04	Dec-09		2009
RNTPD315	REP THRD PARTY DAM 315	(524,085.15)	121,101.00	645,186.15	533%	-0.21%	876,342.91	1,372,316.05	495,973.14	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments required to address infrastructure damages caused by third parties. Annual budget established based on historical investment rates.	2009
RNTPD366	REP THRD PARTY DAM 366	(128,621.40)	75,348.46	203,969.86	271%	-0.05%	240,927.51	362,815.44	121,887.93	Jan-04	Dec-09	Jan-04	Dec-09		2009
RNTPD416	REP THRD PARTY DAM 416	(45,000.91)	5,001.23	50,002.14	1000%	-0.02%	(45,000.91)	5,001.23	50,002.14	Jan-04	Dec-09	Jul-07	Dec-09		2009
RNTPD426	REP THRD PARTY DAM 426	(125,598.40)	19,996.32	145,594.72	728%	-0.05%	(125,598.40)	19,996.32	145,594.72	Jan-04	Dec-09	Jan-04	Dec-09		2009
RNTPD766	REP THRD PARTY DAM 766	(77,142.53)	4,999.61	82,142.14	1643%	-0.03%	(17,155.35)	40,379.84	57,535.19	Jan-05	Dec-09	Jan-04	Dec-09		2009
STLT156	STREET LIGHTING 156	59,611.73	70,345.15	10,733.42	15%	0.02%	59,611.73	70,345.15	10,733.42	Jan-04	Dec-09	Jan-04	Dec-09		2009
STLT216	STREET LIGHTING 216	185,124.01	150,141.84	(34,982.17)	-23%	0.07%	2,258,577.73	1,451,525.84	(807,051.89)	Jan-04	Dec-09	Jan-04	Dec-09		2009
STLT236	STREET LIGHTING 236	153,928.60	316,818.85	162,890.25	51%	0.06%	153,928.60	316,818.85	162,890.25	Jan-04	Dec-09	Jan-04	Dec-09		2009
STLT246	STREET LIGHTING 246	212,709.50	153,287.43	(59,422.07)	-39%	0.08%	1,555,839.82	993,911.00	(561,928.82)	Jan-04	Dec-09	Jan-04	Dec-09		2009
STLT256	STREET LIGHTING 256	59,950.22	101,000.50	41,050.28	41%	0.02%	59,950.22	101,000.50	41,050.28	Jan-04	Dec-09	Jan-04	Dec-09		2009
STLT315	STREET LIGHTING 315	1,022,280.30	1,073,046.37	50,766.07	5%	0.40%	8,645,179.88	6,005,322.56	(2,639,857.32)	Jan-04	Dec-09	Jan-04	Dec-09		2009
STLT366	STREET LIGHTING 366	90,832.50	150,882.91	60,050.41	40%	0.04%	1,357,517.39	1,011,464.97	(346,052.42)	Jan-04	Dec-09	Jan-04	Dec-09		2009
STLT416	STREET LIGHTING 416	70,227.11	53,001.28	(17,225.83)	-33%	0.03%	70,227.11	53,001.28	(17,225.83)	Jan-04	Dec-09	Jan-04	Dec-09		2009
STLT426	STREET LIGHTING 426	136,974.70	80,613.64	(56,361.06)	-70%	0.05%	1,155,496.57	766,239.35	(389,257.22)	Jan-04	Dec-09	Jan-04	Dec-09		2009
STLT766	STREET LIGHTING 766	22,398.34	22,473.08	74.74	0%	0.01%	22,398.34	22,473.08	74.74	Jan-04	Dec-09	Jan-04	Dec-09		2009
STRM13085	STORM 013085		699,999.22	699,999.22	100%	0.00%	-	699,999.22	699,999.22	Jan-07	Dec-09			Budget is developed at a high level for weather events and reallocated to individual projects as major and minor weather events as they occur. In total, the full year variance on storms this year is $16,168K over budget.	2009
STRMDANOC	Minor Storm Event Danville	752.60		(752.60)		0.00%	752.60	-	(752.60)			Jan-09	Jan-09		2009
STRMEAROC	Minor Storm Event Earlington	73,628.36		(73,628.36)		0.03%	73,628.36	-	(73,628.36)			Feb-09	Dec-09		2009
STRMELIOC	Minor Storm Event Elizbtwn	39,531.57		(39,531.57)		0.02%	39,531.57	-	(39,531.57)			Jan-09	Dec-09		2009
STRMKU	KU Major Storm Event	16,653,152.14		(16,653,152.14)		6.54%	17,729,491.01	-	(17,729,491.01)			Jan-09	Dec-09	Budget is developed at a high level for weather events and reallocated to individual projects as major and minor weather events as they occur. In total, the full year variance on storms this year is $16,168K over budget.	2009
STRMLONOC	Minor Storm Event London	21,208.49		(21,208.49)		0.01%	21,208.49	-	(21,208.49)			Jan-09	Oct-09		2009
STRMMAYOC	Minor Storm Event Maysville	16,862.08		(16,862.08)		0.01%	16,862.08	-	(16,862.08)			Jan-09	Nov-09		2009
STRMNOROC	Minor Storm Event Norton	5,346.57		(5,346.57)		0.00%	5,346.57	-	(5,346.57)			Jan-09	Mar-09		2009
STRMPINOC	Minor Storm Event Pineville	22,648.32		(22,648.32)		0.01%	22,648.32	-	(22,648.32)			Jan-09	Jul-09		2009
STRMRICOC	Minor Storm Event Richmond	11,979.65		(11,979.65)		0.00%	11,979.65	-	(11,979.65)			Apr-09	May-09		2009
STRMSHEOC	Minor Storm Event Shelbyville	6,020.83		(6,020.83)		0.00%	6,020.83	-	(6,020.83)			May-09	Aug-09		2009
SWITC216	SWITCHES-012160	974.37		(974.37)		0.00%	21,635.13	14,502.34	(7,132.79)			Mar-04	Aug-09		2009
SWITC416	SWITCHES - 014160	7,885.29		(7,885.29)		0.00%	7,885.29	-	(7,885.29)			Jan-04	Dec-09		2009
SWITC766	SWITCHES - 017660	281.43		(281.43)		0.00%	4,126.63	2,324.16	(1,802.47)			Mar-04	Aug-09		2009
SYSENH156	Sys Enhanc-Exist Cust-Earlngtn	95,869.17	97,577.56	1,708.39	2%	0.04%	95,869.17	97,577.56	1,708.39	Jan-04	Dec-09	Jan-04	Dec-09		2009
SYSENH216	Sys Enhan-Exist Cust-Danville	19,808.35	100,747.28	80,938.93	80%	0.01%	19,808.35	100,747.28	80,938.93	Jan-05	Dec-09	Jan-04	Dec-09		2009
SYSENH236	Sys Enh-New Cust-Richmond	122,025.10	34,497.38	(87,527.72)	-254%	0.05%	122,025.10	34,497.38	(87,527.72)	Jan-04	Dec-09	Jan-04	Dec-09		2009
SYSENH246	Sys Enh-Exist Cust-Etown	16,362.89	49,537.98	33,175.09	67%	0.01%	16,362.89	49,537.98	33,175.09	Jan-04	Dec-09	Jan-04	Dec-09		2009
SYSENH256	Sys Enhanc-Exist Cust-Shelbyvl	56,582.89	46,000.52	(10,582.37)	-23%	0.02%	56,582.89	46,000.52	(10,582.37)	Jan-04	Dec-09	Jan-04	Dec-09		2009
SYSENH315	Sys Enhan-Exist Cust-Lex	190,571.06	284,675.52	94,104.46	33%	0.07%	190,571.06	284,675.52	94,104.46	Jan-07	Dec-09	Jan-04	Dec-09		2009
SYSENH366	Sys Enhan-Exist Cust-Maysville	37,867.07	70,160.37	32,293.30	46%	0.01%	37,867.07	70,160.37	32,293.30	Jan-05	Dec-09	Jan-04	Dec-09		2009
SYSENH416	Sys Enhan-Exist Cust-Pineville	13,291.60	19,999.84	6,708.24	34%	0.01%	13,291.60	19,999.84	6,708.24	Jan-04	Dec-09	Jan-04	Dec-09		2009
SYSENH426	Sys Enhan-Exist Cust-London	100,506.84	40,001.09	(60,505.75)	-151%	0.04%	100,506.84	40,001.09	(60,505.75)	Jan-05	Dec-09	Jan-04	Dec-09		2009
SYSENH766	Sys Enhan-Exist Cust-Norton	51,330.79	17,098.52	(34,232.27)	-200%	0.02%	51,330.79	17,098.52	(34,232.27)	Jan-04	Dec-09	Jan-04	Nov-09		2009

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
TBRD156OH	Trouble Orders OH - 011560	687.53		(687.53)		0.00%	687.53	-	(687.53)	Jan-08	Dec-08	Feb-04	Jul-09		2009
TBRD216OH	Trouble Orders OH - 012160	11,150.10	77,877.24	66,727.14	86%	0.00%	11,150.10	77,877.24	66,727.14	Jan-04	Dec-09	Mar-04	Dec-09		2009
TBRD216UG	Trouble Orders UG - 012160		3,746.82	3,746.82	100%	0.00%	-	3,746.82	3,746.82	Jan-06	Dec-09	May-07	Sep-07		2009
TBRD236OH	Trouble Orders OH - 012360	21,911.10	79,850.28	57,939.18	73%	0.01%	21,911.10	79,850.28	57,939.18	Jan-09	Dec-09	Jun-04	Nov-09		2009
TBRD236UG	Trouble Orders UG - 012360	934.62		(934.62)		0.00%	934.62	-	(934.62)			Sep-08	Nov-09		2009
TBRD246OH	Trouble Orders OH - 012460	100,631.40	100,381.09	(250.31)	0%	0.04%	100,631.40	100,381.09	(250.31)	Jan-04	Dec-09	Jan-04	Dec-09		2009
TBRD256OH	Trouble Orders OH - 012560	26,400.76		(26,400.76)		0.01%	26,400.76	-	(26,400.76)	Jan-04	Dec-08	Jan-04	Dec-09		2009
TBRD256UG	Trouble Orders UG - 012560	2,820.92		(2,820.92)		0.00%	2,820.92	-	(2,820.92)	Jan-04	Dec-05	Jan-04	Oct-09		2009
TBRD315OH	Trouble Orders OH - 013150	10,261.77	100,002.87	89,741.10	90%	0.00%	10,261.77	100,002.87	89,741.10	Jan-04	Dec-09	Mar-06	Aug-09		2009
TBRD315UG	Trouble Orders UG - 013150	8,298.83		(8,298.83)		0.00%	8,298.83	-	(8,298.83)			Jan-09	Jan-09		2009
TBRD366OH	Trouble Orders OH - 013660	41,273.78	116,418.39	75,144.61	65%	0.02%	41,273.78	116,418.39	75,144.61	Jan-09	Dec-09	May-04	Dec-09		2009
TBRD366UG	Trouble Orders UG - 013660	2,388.34		(2,388.34)		0.00%	2,388.34	-	(2,388.34)			May-09	Nov-09		2009
TBRD416OH	Trouble Orders OH - 014160	25,897.50	49,999.29	24,101.79	48%	0.01%	25,897.50	49,999.29	24,101.79	Jan-04	Dec-09	Feb-04	Dec-09		2009
TBRD416UG	Trouble Orders UG - 014160	1,069.79		(1,069.79)		0.00%	1,069.79	-	(1,069.79)	Jan-06	Dec-06	Jan-05	Jun-09		2009
TBRD426OH	Trouble Orders Overhead	188,143.41	117,621.20	(70,522.21)	-60%	0.07%	188,143.41	117,621.20	(70,522.21)	Jan-04	Dec-09	Mar-04	Dec-09		2009
TBRD426UG	Trouble Orders Underground	20,788.61		(20,788.61)		0.01%	20,788.61	-	(20,788.61)			May-05	Dec-09		2009
TBRD766OH	Trouble Orders OH - 017660	17,078.61	49,999.82	32,921.21	66%	0.01%	17,078.61	49,999.82	32,921.21	Jan-05	Dec-09	Jan-04	Dec-09		2009
TBRD766UG	Trouble Orders UG - 017660	175.61		(175.61)		0.00%	175.61	-	(175.61)			Jan-04	Mar-09		2009
TLEQ156	TOOLS AND EQ 156	50,297.08	18,899.20	(31,397.88)	-166%	0.02%	50,297.08	18,899.20	(31,397.88)	May-04	Dec-09	Jan-04	Dec-09		2009
TLEQ216	TOOLS AND EQ 216	13,918.02	9,006.65	(4,911.37)	-55%	0.01%	104,136.72	70,322.84	(33,813.88)	Jan-04	Feb-09	Aug-04	Oct-09		2009
TLEQ236	TOOLS AND EQ 236	15,804.86	14,174.40	(1,630.46)	-12%	0.01%	15,804.86	14,174.40	(1,630.46)	Apr-04	May-09	May-04	Dec-09		2009
TLEQ246	TOOLS AND EQ 246	8,365.02	12,993.20	4,628.18	36%	0.00%	144,614.60	129,160.21	(15,454.39)	Jan-04	Oct-09	Jan-04	Dec-09		2009
TLEQ256	TOOLS AND EQ 256	7,712.94	10,000.04	2,287.10	23%	0.00%	7,712.94	10,000.04	2,287.10	Jan-04	Dec-09	Jan-04	Aug-09		2009
TLEQ315	TOOLS AND EQ 315	55,948.16	46,066.80	(9,881.36)	-21%	0.02%	373,548.23	257,407.91	(116,140.32)	Jan-04	Dec-09	Apr-04	Dec-09		2009
TLEQ366	TOOLS AND EQ 366	20,784.23	10,630.80	(10,153.43)	-96%	0.01%	280,735.94	96,701.84	(184,034.10)	Mar-04	Jun-09	Jan-04	Dec-09		2009
TLEQ416	TOOLS AND EQ 416	19,307.64	9,998.86	(9,308.78)	-93%	0.01%	19,307.64	9,998.86	(9,308.78)	Feb-04	Oct-09	Feb-04	Dec-09		2009
TLEQ426	TOOLS AND EQ 426	19,635.20	7,104.92	(12,530.28)	-176%	0.01%	19,635.20	7,104.92	(12,530.28)	Jan-04	Jan-09	Jan-04	Oct-09		2009
TLEQ766	TOOLS AND EQ 766	50,914.53	21,999.85	(28,914.68)	-131%	0.02%	50,914.53	21,999.85	(28,914.68)	Jan-04	Nov-09	Sep-04	Dec-09		2009
TRBORD156	TROUBLE ORDERS 156	284,175.68	137,630.07	(146,545.61)	-106%	0.11%	284,175.68	137,630.07	(146,545.61)	Jan-04	Dec-09	Jan-04	Dec-09		2009
TRBORD166	TROUBLE ORDERS	597.43		(597.43)		0.00%	597.43	-	(597.43)			Jul-09	Oct-09		2009
TRBORD216	TROUBLE ORDERS 216	2,835.21		(2,835.21)		0.00%	2,835.21	-	(2,835.21)			Jan-04	Dec-09		2009
TRBORD236	TROUBLE ORDERS 236	616.23		(616.23)		0.00%	616.23	-	(616.23)	Jan-04	Dec-08	Jan-04	Dec-09		2009
TRBORD256	TROUBLE ORDERS 256	929.67		(929.67)		0.00%	929.67	-	(929.67)			Jun-04	Feb-09		2009
TRBORD315	TROUBLE ORDERS 315	76,125.35		(76,125.35)		0.03%	76,125.35	-	(76,125.35)			Mar-04	Dec-09		2009
TRBORD366	TROUBLE ORDERS 366	4,005.64		(4,005.64)		0.00%	4,005.64	-	(4,005.64)	Jan-04	Dec-08	Feb-04	Dec-09		2009
V0000	CIS INTERFACE	1,130.32		(1,130.32)		0.00%	-	(1,130.32)	(1,130.32)			Feb-07	Apr-09		2009
XFRM156	Transformer labor 156	32,108.22	26,467.30	(5,640.92)	-21%	0.01%	32,108.22	26,467.30	(5,640.92)	Jan-06	Dec-09	Jan-04	Dec-09		2009
XFRM216	Transformer labor 216	7,442.43	10,262.80	2,820.37	27%	0.00%	181,143.24	100,533.72	(80,609.52)	Jan-04	Dec-09	Jan-04	Dec-09		2009
XFRM236	Transformer labor 236	62,639.85	94,693.00	32,053.15	34%	0.02%	62,639.85	94,693.00	32,053.15	Jan-04	Dec-09	Jan-04	Dec-09		2009
XFRM246	Transformer labor 246	43,592.63	51,684.36	8,091.73	16%	0.02%	438,080.73	282,250.64	(155,830.09)	Jan-04	Dec-09	Jan-04	Dec-09		2009
XFRM256	Transformer labor 256	66,570.50	58,000.79	(8,569.71)	-15%	0.03%	66,570.50	58,000.79	(8,569.71)	Jan-04	Dec-09	Jan-04	Dec-09		2009
XFRM315	Transformer labor 315	145,313.16	149,851.05	4,537.89	3%	0.06%	1,826,744.24	1,181,879.12	(644,865.12)	Jan-04	Dec-09	Jan-04	Dec-09		2009
XFRM366	Transformer labor 366	52,216.29	65,615.23	13,398.94	20%	0.02%	52,216.29	65,615.23	13,398.94	Jan-04	Dec-09	Jan-04	Dec-09		2009
XFRM416	Transformer labor 416	8,393.66	14,001.43	5,607.77	40%	0.00%	100,895.64	87,389.74	(13,505.90)	Jan-04	Dec-09	Jan-04	Dec-09		2009
XFRM426	Transformer labor 426	12,620.21	23,622.64	11,002.43	47%	0.00%	12,620.21	23,622.64	11,002.43	Jan-04	Dec-09	Jan-04	Dec-09		2009
XFRM766	Transformer labor 766	23,381.86	7,134.60	(16,247.26)	-228%	0.01%	146,410.95	89,092.21	(57,318.74)	Jan-04	Dec-09	Jan-04	Nov-09		2009
		247,393,649.95	**254,530,196.20**	**7,136,546.25**											**2009 Tota**
111446	KT Misc Capital Expenditures	28,203.47	-	(28,203.47)		0.02%	28,203.47	-	(28,203.47)			Oct-99	Nov-09		2010
113305	KU DIST LINE TRANSFORMERS	6,954,499.14	10,748,663.95	3,794,164.81	35%	3.80%	6,954,499.14	10,748,663.95	3,794,164.81	Oct-01	Dec-25	Oct-01	Nov-08	Project under budget due to lower New Business than originally estimated in plan.	2010
117017	HLN US421 BARN BR - VA LINE	(5,077.25)	-	5,077.25		0.00%	24,707.52	29,784.77	5,077.25			Jan-04	Jun-10		2010
117150	Trimble County 2 KU	13,254,729.60	12,783,186.41	(471,543.19)	-4%	7.24%	503,830,987.01	492,111,086.50	(11,719,900.51)	Jan-03	Jan-11	Jan-03	Jan-11	Labor Claim not budgeted.	2010
117319	SPCC Mods - KU Transmission	24,677.69	-	(24,677.69)		0.01%	2,174,351.55	2,149,673.86	(24,677.69)			Mar-04	Jan-00		2010
117979	SCM Earl NESC Viola 2005	(731.40)	-	731.40		0.00%	49,540.00	50,271.40	731.40			Jan-05	Apr-08		2010
117988	Science Hill Hwy 27 Relo	9,527.66	-	(9,527.66)		0.01%	5,722.55	(3,805.11)	(9,527.66)			Jun-04	Jan-08		2010
118213	Va City-AEP Clinch River	2,242.45	-	(2,242.45)		0.00%	5,142,414.52	5,139,329.69	(3,084.83)			Jul-04	Dec-09		2010
118216	Trimble 2 Trans. Projects - KU	10,889,184.51	4,061,978.31	(6,827,206.20)	-168%	5.94%	65,551,439.37	59,923,592.87	(5,627,846.50)	Jul-04	Aug-11	Jul-04	Jul-10	Construction of the permanent line resumed after right-of-way acquisition issues delayed progress and necessitated construction of a temporary line. These delays pushed construction passed the timeframe assumed in the budget.	2010
118240	KU SUB SPILL PREVENTION	12,081.73	-	(12,081.73)		0.01%	4,824,309.21	4,812,227.48	(12,081.73)			Jan-05	Apr-10		2010
119903	Clear A&G 12/04	(2,365,694.94)	-	2,365,694.94		-1.29%	(373,539.94)	1,050,645.49	1,424,185.43			Jan-05	Jan-00	This project is used for the annual true-up activity and does not have a cooresponding budget amount.	2010
120171	Purchase PMI Power Meters	(8,621.60)	-	8,621.60		0.00%	8,883.62	17,505.22	8,621.60			Sep-09	Sep-09		2010
120195	Hwy 27 Relo Pulaski Cnty Ph 2	3,482.17	-	(3,482.17)		0.00%	183.75	(3,298.42)	(3,482.17)			Aug-05	Aug-08		2010
120756	Misc. A/R Uncollect - KU Cap	(16,452.85)	-	16,452.85		-0.01%	54,687.54	16,452.85	(38,234.69)			Jun-05	Jan-00		2010
121076	Loudon Ave.-Lansdowne DC 69 kV	1,072.17	-	(1,072.17)		0.00%	6,121,209.43	6,113,557.57	(7,651.86)			Aug-05	May-09		2010
121203	Lake Reba (163) - Waco 69kv	(15,465.00)	-	15,465.00		-0.01%	-	15,465.00	15,465.00			Sep-05	Feb-10		2010
121295	KGN-GenEng I-Cap	0.96	-	(0.96)		0.00%	0.00	(0.96)	(0.96)			Dec-04	Jan-00		2010
121443	PAYNES DEPOT RD HWY PROJECT	39,603.72	-	(39,603.72)		0.02%	152,769.14	178,531.61	25,762.47			Apr-06	Jun-10		2010
121501	Lebanon-Lebanon Ind 69kV	-	525,609.00	525,609.00	100%	0.00%	466,586.70	525,609.00	59,022.30	Jan-12	Jul-12	Jan-12	Sep-12	Project delayed by Transmission Planning analysis and completed in 2012.	2010
121705	Avon Tap 69kv reloc	(2,537.22)	-	2,537.22		0.00%	-	2,537.22	2,537.22			Jun-06	Jan-00		2010
121807	2007 KU DOIT PC AND PRINT BUD	28.98	-	(28.98)		0.00%	174,041.17	174,012.19	(28.98)			Jan-07	Dec-07		2010
122049	*UK Underground	0.02	-	(0.02)		0.00%	(867.69)	0.01	867.70			Jul-06	Oct-09		2010
122088	DX3 OVERHAUL 08-09	146,294.77	-	(146,294.77)		0.08%	4,035,402.90	3,889,108.13	(146,294.77)			Jul-06	Feb-10		2010

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122177	Millersburg Control Hse Repl	329,692.89	-	(329,692.89)		0.18%	687,951.83	966,897.86	278,946.03			Jan-07	Jul-11	The budget assumed that the project would not begin until 2012, however was accelerated due to need.	2010
122204	KU Storms - Sept. 22, 2006	(78,891.90)	-	78,891.90		-0.04%	(78,891.90)	-	78,891.90			Aug-06	Mar-08		2010
122211	Brown CT-Brdstwn P2	40,037.19	-	(40,037.19)		0.02%	79,493.83	39,456.64	(40,037.19)			Aug-06	Aug-10		2010
122252	OCEDA 600 Amp U.G.	(13,113.48)	-	13,113.48		-0.01%	49,231.53	62,345.01	13,113.48			Aug-06	Sep-08		2010
122300	NAS 345-138kV,450MVA xfrm	(175,395.60)	-	175,395.60		-0.10%	4,230,531.40	4,405,927.00	175,395.60			Sep-06	Mar-08		2010
122371	OPGW on MC to Hardin Co. KU	9,890.42	-	(9,890.42)		0.01%	161,532.89	151,642.47	(9,890.42)			Jan-07	Jun-07		2010
122498	Reloc Ky Hwy 286	11,574.19	-	(11,574.19)		0.01%	6,897.86	(4,676.33)	(11,574.19)			Oct-06	Jan-08		2010
122524	Breaker Replacements-KU	1,791.68	-	(1,791.68)		0.00%	-	-	-			Oct-06	Mar-11		2010
122535	2007 Dist Capacitors - KU	597.45	-	(597.45)		0.00%	372,400.85	371,803.40	(597.45)			Oct-06	Dec-09		2010
122540	Customer Care System KU	192,411.26	-	(192,411.26)		0.11%	39,615,924.90	39,423,513.64	(192,411.26)			Dec-06	Apr-09		2010
122545	Race St-Lex Plt P&G Sect	69,945.66	-	(69,945.66)		0.04%	99,764.77	29,819.11	(69,945.66)	Jul-09	Dec-09	Jul-09	Feb-11		2010
122546	New Base Unit - KU	(987.68)	2,299,998.41	2,300,986.09	100%	0.00%	0.00	422,505,987.90	422,505,987.90	Jan-07	May-25	Jan-07	Dec-13	Actuals were charged to Preliminary Survey (A/C 183302).	2010
122675	Hardin Co-Bonvlle 69kV	(871.06)	-	871.06		0.00%	558.18	392.24	(165.94)			Jan-07	Dec-09		2010
122824	CCS - KU Bus Intelligence	(47,334.02)	-	47,334.02		-0.03%	(0.25)	47,333.77	47,334.02			May-07	Jan-00		2010
122826	CCS - KU Customer Serv	(103,030.53)	-	103,030.53		-0.06%	(0.67)	103,029.86	103,030.53			May-07	Nov-10		2010
122827	CCS - KU Development	(19,987.77)	-	19,987.77		-0.01%	(0.03)	19,987.74	19,987.77			May-07	Jan-00		2010
122828	CCS - KU Technology	(20,639.79)	-	20,639.79		-0.01%	0.07	20,639.86	20,639.79			May-07	Jan-00		2010
122879	GR 2008 Basement Sump Pump	(4.80)	-	4.80		0.00%	121,324.83	121,329.63	4.80			Jan-08	Apr-09		2010
122926	2008 KU PC Purchases	322.73	-	(322.73)		0.00%	15,941.26	15,618.53	(322.73)			Jan-08	Dec-08		2010
122928	2008 KU CARPET & TILE	(7,317.53)	-	7,317.53		0.00%	85,615.05	92,932.58	7,317.53			Jan-08	Jul-09		2010
122962	HUTCH PH 3 RECONDUCTOR	(2,720.15)	-	2,720.15		0.00%	59,668.56	62,388.71	2,720.15			Jan-08	Jan-10		2010
122965	LOAD LOGGER LINE LOCATOR	(52.00)	-	52.00		0.00%	22,449.94	22,501.94	52.00			Jan-08	Jan-00		2010
122976	SCM CENT STAMPING GROUND XFRM	224.85	-	(224.85)		0.00%	805,469.11	805,244.26	(224.85)			Jan-08	Dec-10		2010
122991	World Equestrian Games	1,850.86	-	(1,850.86)		0.00%	-	-	-			Jan-08	Jun-11		2010
123035	SCM CENT 08 SUB MISC	(333.39)	-	333.39		0.00%	77,714.45	78,047.84	333.39			Jan-08	Jul-12		2010
123061	SCM EARL MADISONVILLE SO RET	(25,063.01)	-	25,063.01		-0.01%	0.04	25,063.05	25,063.01			Jan-08	Feb-10		2010
123066	SCM CENT LOCKOUT RELAYS	216.05	-	(216.05)		0.00%	16,941.15	16,725.10	(216.05)			Jan-08	Dec-08		2010
123134	Kohl's Relocation	7,954.64	-	(7,954.64)		0.00%	27,674.44	19,719.80	(7,954.64)			Jul-07	Dec-09		2010
123136	KU POLE INSPECTION	3,607,573.44	5,370,000.34	1,762,426.90	33%	1.97%	3,607,573.44	5,370,000.34	1,762,426.90	Jan-05	Dec-10	Jan-05	Jul-12	2010 was the first year of the Distribution Wood Pole Inspection and Maintenance Program. The total budget for the year was $7.7M. Allocation of the budget between companies had to be estimated as there was no record prior to 2010 concerning this work. Actual variance for the total program for both companies netted to only $131K positive.	2010
123143	KY RIVER PUMP SUB XFRM	19,468.03	-	(19,468.03)		0.01%	62,605.11	43,137.08	(19,468.03)			Jul-07	Apr-10		2010
123205	Armstrong Coal 69kV Tap	(10,463.19)	-	10,463.19		-0.01%	16,112.33	26,575.52	10,463.19			Jul-07	Oct-07		2010
123208	BR Milling Machine 10	30,744.91	14,054.46	(16,690.45)	-119%	0.02%	30,744.91	14,054.46	(16,690.45)	Apr-08	Nov-10	Apr-08	Dec-10		2010
123216	BR Diesel Generator 10	167,643.36	152,886.73	(14,756.63)	-10%	0.09%	173,457.08	152,886.73	(20,570.35)	Nov-09	Apr-11	Nov-09	Jun-11		2010
123219	KU BRCT7 A/B Conversion 08	(71,176.38)	-	71,176.38		-0.04%	3,646,196.01	3,254,978.38	(391,217.63)			Mar-08	Jun-09		2010
123261	GDS Implementation - KU	4,135.03	-	(4,135.03)		0.00%	36,075.26	31,940.23	(4,135.03)			Aug-07	Feb-10		2010
123265	UK HOSP DISTR RELOCATE UG	(4,325.28)	-	4,325.28		0.00%	(15,722.20)	(11,396.92)	4,325.28			Oct-07	Dec-11		2010
123266	UK HOSP DISTR RELOCATE OH-LIME	(6,901.11)	-	6,901.11		0.00%	(730.56)	6,170.55	6,901.11			Aug-07	Jan-11		2010
123269	UK HOSP DISTR-RELOC OH COOPER	(39,342.89)	-	39,342.89		-0.02%	(0.01)	39,342.88	39,342.89			Sep-07	Feb-10		2010
123270	UK HOSP DISTR RELOC OH-ROSE ST	5,145.26	-	(5,145.26)		0.00%	7,864.18	2,718.92	(5,145.26)			Aug-07	Jan-11		2010
123271	UK HOSP DIST RELOC OH WOOD/EUC	(25,815.43)	-	25,815.43		-0.01%	14,180.42	89,310.80	75,130.38			Aug-07	Dec-11		2010
123302	UK Med Cntr Hse Relo	7,736.85	-	(7,736.85)		0.00%	(861.82)	367,080.43	367,942.25			Aug-07	Jan-00		2010
123378	UK Fiber Relocation	(42,306.39)	-	42,306.39		-0.02%	(0.06)	42,306.33	42,306.39			Sep-07	Dec-11		2010
123409	PeopleSoft 8.9 Enhance	-	300,000.00	300,000.00	100%	0.00%	-	825,000.00	825,000.00	Sep-07	Dec-13			Project delayed to wait for PeopleSoft 9.1 Enhancement (135301)	2010
123453	N KY Backbone Renovat2008-KU	22.11	-	(22.11)		0.00%	1,058,720.47	1,058,698.36	(22.11)			Jan-08	Jun-10		2010
123548	SL-KU-Moisture Analyzer	58,277.84	-	(58,277.84)		0.03%	58,277.84	46,980.00	(11,297.84)			Jul-10	Dec-10		2010
123599	KU-Gen Stator Bar Study	3,684,256.12	-	(3,684,256.12)		2.01%	4,004,646.87	4,379,000.00	374,353.13	Jul-10	Aug-11	Jul-10	Aug-11	Reallocation of funds due to Generator Stator Bar Study recommendation to purchase two full sets of stator bars.	2010
123602	EWINGTON SUBSTATION UPGRAD	672.34	-	(672.34)		0.00%	69,209.01	68,536.67	(672.34)			Nov-07	Oct-10		2010
123625	Louden Ave-Haefling Hwy Relo	(21,211.24)	-	21,211.24		-0.01%	(0.00)	21,211.24	21,211.24			Feb-08	Aug-09		2010
123650	Routine EMS - KU	-	70,000.00	70,000.00	100%	0.00%	25,200.00	385,200.00	360,000.00	Nov-07	Oct-08				2010
123654	Critical Spare 161/69 Xfrmr	41,626.69	-	(41,626.69)		0.02%	948,077.38	906,450.69	(41,626.69)			Nov-07	Jun-10		2010
123655	Critical Spare 138/69 Xfrmr	79,118.93	-	(79,118.93)		0.04%	971,897.18	892,778.25	(79,118.93)			Nov-07	Oct-10		2010
123679	RELOC HWY60 BYPASS PROJ	(11,168.74)	-	11,168.74		-0.01%	(8,731.78)	2,436.96	11,168.74	Aug-08	Apr-09	Aug-08	Aug-10		2010
123689	SOM NORTH BYPASS I66	14,028.66	-	(14,028.66)		0.01%	68,994.44	36,659.48	(32,334.96)			Dec-07	Jun-10		2010
123703	INST RIVER VIEW COAL 69 TAP	22,359.51	-	(22,359.51)		0.01%	91,230.16	68,870.65	(22,359.51)			Jun-07	Apr-09		2010
123706	BRYANT ROAD SUB	(35,096.49)	-	35,096.49		-0.02%	1,153,914.15	1,189,010.64	35,096.49			Dec-07	Oct-10		2010
123707	Bryant RD # 3 East Circuit	1,335.11	-	(1,335.11)		0.00%	135,056.27	133,721.16	(1,335.11)			Jan-08	Feb-10		2010
123797	Three Rivers Rock Sale	15,334.46	-	(15,334.46)		0.01%	(0.00)	(15,334.46)	(15,334.46)			Feb-08	Aug-08		2010
123829	SPRINGFIELD BYPASS	(258.58)	-	258.58		0.00%	(39,277.38)	(39,018.80)	258.58			Jun-08	Mar-10		2010
123876	GS KU Format Equip 2010	44,666.65	-	(44,666.65)		0.02%	44,666.65	63,220.00	18,553.35			Jul-10	Dec-10		2010
123891	GS Plant Lab Equip 2010	50,191.76	58,000.00	7,808.24	13%	0.03%	50,191.76	58,000.00	7,808.24	Jan-10	Jun-10	Jan-10	Jul-10		2010
123901	BRCT Ice Plant Site Security 9	2,289.29	-	(2,289.29)		0.00%	36,259.52	33,970.23	(2,289.29)			Nov-08	Apr-10		2010
123903	BRCT SF6 SFC Med Volt Str Bkr	29,296.20	-	(29,296.20)		0.02%	29,296.20	-	(29,296.20)			Nov-08	Jun-10		2010
123912	BRCT Ice Plant HMI Upgrade 10	41,975.19	75,290.34	33,315.15	44%	0.02%	41,975.19	75,290.34	33,315.15	Feb-10	May-10	Feb-10	Dec-10		2010
123954	GS DQIStrat 2010	156,610.51	162,434.00	5,823.49	4%	0.09%	303,710.52	162,434.00	(141,276.52)	Jun-10	Sep-11	Jun-10	Dec-11		2010
123996	GR A Conveyor Belt Repl	56,721.45	16,999.54	(39,721.91)	-234%	0.03%	54,100.92	16,999.54	(37,101.38)	Jan-10	Jan-10	Jan-10	Nov-10		2010
123997	GR P1 Sump Replacement	102,109.09	-	(102,109.09)		0.06%	102,109.44	-	(102,109.44)			Jan-10	Nov-10		2010
123999	GR 4-1 TWS Total Rebuild	174,369.28	165,000.18	(9,369.10)	-6%	0.10%	174,369.28	165,000.18	(9,369.10)	Jan-10	Jul-10	Jan-10	Jul-10		2010
124000	GR U3 Main Trans Lead Repl	119,865.43	190,000.19	70,134.76	37%	0.07%	118,699.18	190,000.19	71,301.01	Jan-10	Dec-10	Jan-10	Dec-10		2010
124001	GR 2010 Asbestos Abatement	120,256.12	84,999.78	(35,256.34)	-41%	0.07%	67,668.91	84,999.78	17,330.87	Jan-10	Dec-10	Jan-10	Dec-10		2010

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
124012	GR B6 Sump Pump Repl	47,142.38	-	(47,142.38)		0.03%	47,142.73	49,999.99	2,857.26			Jul-10	Nov-10		2010
124013	GR Commercial Mower	22,204.25	-	(22,204.25)		0.01%	22,204.25	-	(22,204.25)			May-10	Jun-10		2010
124166	GH3 CCW HEAT EXCHANGER	244,757.03	219,999.55	(24,757.48)	-11%	0.13%	244,757.03	219,999.55	(24,757.48)	Feb-10	Oct-10	Feb-10	Oct-10		2010
124168	BRCT 6&7 CEM's 10	-	332,280.73	332,280.73	100%	0.00%	-	332,280.73	332,280.73	Nov-09	Nov-10			Project canceled due to reduction in generation forecast. New generation forecast were not at the levels that would require installing a CEMs system.	2010
124169	GH BARGE MOORING CELL C-11	335,099.83	-	(335,099.83)		0.18%	335,099.83	331,999.69	(3,100.14)			Aug-10	Dec-10	Project postponed from 2009 until 2010	2010
124173	GH3 ECONOMIZER REPL	962,412.03	1,009,999.63	47,587.60	5%	0.53%	3,266,400.31	3,434,275.11	167,874.80	May-08	May-11	May-08	May-11		2010
124177	GH2 4KV BREAKER REFURB	744,505.42	766,999.44	22,494.02	3%	0.41%	785,414.45	802,086.34	16,671.89	Oct-09	Aug-10	Oct-09	Dec-10		2010
124180	BR1 Turb Cntrl Repl 10	1,661,426.91	1,929,853.64	268,426.73	14%	0.91%	1,680,026.69	1,929,853.64	249,826.95	Nov-09	Dec-10	Nov-09	Nov-10		2010
124185	AIR GAS DISTRIBUTION WORK	(1,261.27)	-	1,261.27		0.00%	171,515.94	172,777.21	1,261.27			May-08	Jul-09		2010
124186	BR1 LV Prot Relay Repl 10	19,419.72	26,995.01	7,575.29	28%	0.01%	19,419.72	26,995.01	7,575.29	Jul-10	Dec-10	Jul-10	Nov-10		2010
124187	BR2 MV Prot Relay Repl 10	38,970.43	46,463.20	7,492.77	16%	0.02%	38,970.43	46,463.20	7,492.77	Jan-10	Dec-10	Jan-10	Dec-10		2010
124188	DX Exp Joint Repl 09	451.67	-	(451.67)		0.00%	300,776.20	300,324.53	(451.67)			Aug-09	Dec-09		2010
124189	BR3 Under Turbine Fire Prot 10	407,184.46	-	(407,184.46)		0.22%	407,184.46	431,065.35	23,880.89			Sep-10	Jan-11	Project was started and completed earlier than anticipated due to re-allocation of funds	2010
124202	HF CT Recontrol 10-11	-	110,248.34	110,248.34	100%	0.00%	-	641,399.06	641,399.06	Apr-10	Nov-11				2010
124205	GH CONVEYOR BELT REPL 10	-	342,002.62	342,002.62	100%	0.00%	-	342,002.62	342,002.62	Jan-10	Dec-10			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects	2010
124206	GH2 UNDER TURBINE FIRE PROTECT	241,196.39	227,000.34	(14,196.05)	-6%	0.13%	241,196.39	227,000.34	(14,196.05)	Feb-10	Jul-10	Feb-10	Jul-10		2010
124207	GH3 UNDER TURBINE FIRE PROTECT	376,745.52	502,999.92	126,254.40	25%	0.21%	376,745.52	502,999.92	126,254.40	Apr-10	Dec-10	Apr-10	Dec-10		2010
124208	GH1 TURBINE OIL FILTER SKID	-	74,999.99	74,999.99	100%	0.00%	89,041.99	164,041.98	74,999.99	Nov-09	Nov-09				2010
124213	DX2 Overhaul 11	325,727.64	-	(325,727.64)		0.18%	4,460,619.77	4,779,806.66	319,186.89	Dec-10	Aug-12	Dec-10	Aug-12	Project started earlier than anticipated due to payment to secure materials for runner and wicket gates.	2010
124215	GH4 ESP DUCT INSULATION	393,382.14	380,000.35	(13,381.79)	-4%	0.21%	393,382.14	380,000.35	(13,381.79)	May-08	Nov-10	May-08	Nov-10		2010
124218	GH4 D FEEDWATER HEATER REPL	342,556.74	449,999.94	107,443.20	24%	0.19%	342,556.74	449,999.94	107,443.20	Jan-10	Dec-10	Jan-10	Nov-10		2010
124219	BR1 Precip Rapper Controls 10	39,969.89	53,089.26	13,119.37	25%	0.02%	39,969.89	53,089.26	13,119.37	Jan-10	Dec-10	Jan-10	Nov-10		2010
124220	GH3 SH SPRAY VALVE RETROFIT	49,330.85	-	(49,330.85)		0.03%	392,820.32	230,000.37	(162,819.95)	Aug-10	Nov-13	Aug-10	Nov-13		2010
124221	BR Pressure Calibrator 10	5,084.98	5,019.08	(65.90)	-1%	0.00%	5,084.98	5,019.08	(65.90)	Dec-09	Jul-10	Dec-09	Apr-10		2010
124222	GH BARGE MOORING CELL C-9	302,973.20	318,999.86	16,026.66	5%	0.17%	324,799.88	318,999.86	(5,800.02)	Jul-10	Oct-10	Jul-10	Jan-11		2010
124223	BR Vacuum Bottle Tester 10	6,564.54	7,026.71	462.17	7%	0.00%	6,564.54	7,026.71	462.17	Jan-10	Jun-10	Jan-10	Aug-10		2010
124224	BR New Locomotive 10	1,382,696.70	-	(1,382,696.70)		0.75%	1,382,696.70	1,620,000.00	237,303.30			Dec-08	Dec-10	Project was started and completed earlier than anticipated due to re-allocation of funds	2010
124237	GH2 GENERATOR RELAY PROTECT	31,363.36	50,000.00	18,636.64	37%	0.02%	31,363.36	50,000.00	18,636.64	Jan-10	Jun-10	Jan-10	Apr-10		2010
124238	GH4 GENERATOR RELAY PROTECT	27,699.80	50,000.00	22,300.20	45%	0.02%	27,699.80	50,000.00	22,300.20	Feb-10	Dec-10	Feb-10	Oct-10		2010
124239	GH1 SCR CATALYST ADDITION 10	1,454,406.21	1,046,000.13	(408,406.08)	-39%	0.79%	1,681,128.84	3,133,999.63	1,452,870.79	Jan-10	Dec-11	Jan-10	Mar-11	Material purchase paid ahead of schedule (budgeted in 2012)	2010
124242	GH1 AIR HEATER BASKET REPL	829,985.61	-	(829,985.61)		0.45%	1,184,413.28	3,099,999.51	1,915,586.23	Sep-10	Apr-11	Sep-10	Mar-11	Material purchase paid ahead of schedule (budgeted in 2011)	2010
124248	GH UPRIVER FLOATING BARGE	800,140.89	962,999.68	162,858.79	17%	0.44%	800,139.40	962,999.68	162,860.28	Jan-10	Jul-10	Jan-10	Nov-10		2010
124249	BR2 Controls Repl 10&11	475,867.84	470,516.55	(5,351.29)	-1%	0.26%	3,317,617.79	3,189,299.05	(128,318.74)	Jan-10	Dec-11	Jan-10	Nov-11		2010
124250	GH MISCELLANEOUS MOTORS 10	-	275,995.46	275,995.46	100%	0.00%	-	275,995.46	275,995.46	Jan-10	Dec-10				2010
124254	BR2 Wtr Induct Cntrl - II 11	206,886.94	139,187.43	(67,699.51)	-49%	0.11%	232,051.12	351,003.43	118,952.31	Jan-10	Nov-11	Jan-10	Jan-12		2010
124257	BR 1&2 Conv Room Roof Repl 10	65,805.25	110,425.99	44,620.74	40%	0.04%	103,596.41	110,425.99	6,829.58	Jan-10	Jun-11	Jan-10	Jun-11		2010
124259	BR Low Prfle Artcltg Frklft 10	69,382.72	137,530.05	68,147.33	50%	0.04%	69,382.72	137,530.05	68,147.33	Nov-09	May-10	Nov-09	Aug-10		2010
124260	BR1 B Heater Repl 12	167,037.30	542,090.73	375,053.43	69%	0.09%	174,673.07	564,311.81	389,638.74	Jul-09	Dec-10	Jul-09	Nov-10	Budgetary estimates were developed in advance and bid were lower in both labor & material	2010
124264	BR3 Upper DA Space Csng Rpl 10	52,042.87	181,803.73	129,760.86	71%	0.03%	52,042.87	181,803.73	129,760.86	Jul-09	Jun-10	Jul-09	Aug-10		2010
124272	GH MISCELLANEOUS FGD PROJECTS	-	299,998.94	299,998.94	100%	0.00%	-	299,998.94	299,998.94	May-08	Dec-10				2010
124276	BR3 Control Air Comp Repl 10	142,414.11	286,104.15	143,690.04	50%	0.08%	154,843.78	286,104.15	131,260.37	Nov-09	Mar-11	Nov-09	Jul-11		2010
124277	BR3 Coal Fdr Inlt Gate Repl 10	53,103.66	85,329.54	32,225.88	38%	0.03%	53,103.66	85,329.54	32,225.88	Jan-10	Jun-10	Jan-10	Sep-10		2010
124280	BR2 E Heater Repl 11	166,038.82	64,247.34	(101,791.48)	-158%	0.09%	729,103.19	1,102,252.19	373,149.00	Jul-10	Jan-12	Jul-10	Nov-11		2010
124285	BR1 Primary Air Fan Repl 10	90,308.21	99,382.97	9,074.76	9%	0.05%	90,308.21	99,382.97	9,074.76	Dec-09	Nov-10	Dec-09	Nov-10		2010
124299	BR Conv Belt Repl 09	17,249.51	-	(17,249.51)		0.01%	52,627.66	35,378.15	(17,249.51)			Nov-08	Apr-10		2010
124304	BR Conv Belt Repl 10	-	35,203.02	35,203.02	100%	0.00%	-	35,203.02	35,203.02	Nov-09	Dec-10				2010
124306	BR Misc Motor Rebld/Repl 10	-	76,295.20	76,295.20	100%	0.00%	-	76,295.20	76,295.20	Nov-09	Dec-10				2010
124308	BR Asbestos Abatemnt 10	-	68,263.60	68,263.60	100%	0.00%	-	68,263.60	68,263.60	Nov-09	Dec-10				2010
124317	GH SCRAPER	1,330,000.00	-	(1,330,000.00)		0.73%	1,330,000.00	-	(1,330,000.00)			May-08	Sep-10	Emergent work due to increased maintenance and downtime across coal yard fleet necessitated additional scraper	2010
124326	GH3 F FEEDWATER HEATER REPL	206,233.60	-	(206,233.60)		0.11%	963,088.37	-	(963,088.37)	Nov-10	May-11	Nov-10	May-11		2010
124336	GH3&4 SAC DCS DATA COMM	46,450.27	-	(46,450.27)		0.03%	46,450.27	60,001.88	13,551.61			Aug-10	Dec-10		2010
124337	GH VACUUM TRUCK	412,984.48	-	(412,984.48)		0.23%	412,984.48	456,000.01	43,015.53			Jun-10	Nov-10	Emergent work due to increased downtime and maintenance costs	2010
124345	GH LAB TRUCK	-	34,000.12	34,000.12	100%	0.00%	30,004.04	64,004.16	34,000.12	May-08	Nov-09				2010
124349	PVL-161-69kV, 150 MVA tran rpl	154,655.97	-	(154,655.97)		0.08%	1,640,388.48	1,452,897.08	(187,491.40)			May-08	Apr-11		2010
124419	GR 2010 U4 Breaker Refurb	88,377.25	131,999.73	43,622.48	33%	0.05%	91,557.59	131,999.73	40,442.14	Mar-10	Dec-10	Mar-10	Dec-10		2010
124447	GR 4 2 TWS Total Rebuild	187,490.15	194,999.56	7,509.41	4%	0.10%	187,490.15	194,999.56	7,509.41	Jan-10	Sep-10	Jan-10	Oct-10		2010
124451	GH1 CHILLER	186,877.11	199,999.96	13,122.85	7%	0.10%	186,877.11	199,999.96	13,122.85	May-08	Dec-10	May-08	Dec-10		2010
124457	INST ARMSTR DOCK 69 TAP	(2,423.13)	-	2,423.13		0.00%	1,074.59	3,497.72	2,423.13			May-08	Jul-09		2010
124461	KBR09-FAWKES	71,305.28	-	(71,305.28)		0.04%	336,766.08	265,460.80	(71,305.28)			May-08	Oct-10		2010
124494	*GRPP-604 Armsrtg Doc	2,143.25	-	(2,143.25)		0.00%	2,143.25	-	(2,143.25)			May-08	Apr-10		2010
124558	TC CT KU 5/6 REPL VLRA BATRIES	-	31,117.33	31,117.33	100%	0.00%	24,962.92	31,117.33	6,154.41	Jan-10	Dec-10	Jan-10	Jan-11		2010
124560	TC CT KU INSTALL GRD FALT PROT	46,832.78	59,577.26	12,744.48	21%	0.03%	49,925.08	59,577.26	9,652.18	Jan-10	Dec-10	Jan-10	Jan-11		2010
124580	Comp-related equip- KU 2011	42,565.59	49,000.08	6,434.49	13%	0.02%	75,078.03	78,811.36	3,733.33	Feb-08	Nov-11	Feb-08	Feb-11		2010
124608	GH1 CONDENSER RETUBE	1,052,316.12	979,000.59	(73,315.53)	-7%	0.57%	3,073,590.73	3,000,275.20	(73,315.53)	Jun-08	Dec-10	Jun-08	May-10		2010
124645	BRCT 20" HP Gas - HWY 27 Relo	(628.66)	-	628.66		0.00%	0.00	628.66	628.66			Nov-08	Dec-09		2010
124683	09 SCM CEN DSP EMINENCE SUB	249,731.94	529,859.76	280,127.82	53%	0.14%	409,507.07	689,634.89	280,127.82	Jan-09	Jun-10	Jan-09	Aug-10		2010
124684	09 CENT DSP HOOVER SUB	2,924.86	-	(2,924.86)		0.00%	745,447.99	742,523.13	(2,924.86)			Oct-08	Jun-10		2010
124685	09 CENT DSP NEWTON SUB	1,053.43	-	(1,053.43)		0.00%	65,691.72	64,638.29	(1,053.43)			Jan-09	Jun-10		2010

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
124686	09 CENT DSP OKONITE SUB	50,146.66	-	(50,146.66)		0.03%	1,053,747.00	1,003,600.34	(50,146.66)			Oct-08	Oct-10		2010
124687	09 CENT DSP ROGERS GAP SUB	4,412.20	-	(4,412.20)		0.00%	630,526.21	626,376.49	(4,149.72)			Jan-09	Jun-10		2010
124688	09 CENT DSP NEW HAVEN SUB	1,356.27	-	(1,356.27)		0.00%	224,307.22	222,950.95	(1,356.27)			Jan-09	Oct-10		2010
124691	09 CENT CYNTHIANA SUB	9,000.52	-	(9,000.52)		0.00%	284,967.28	275,966.75	(9,000.53)			Jan-09	Oct-10		2010
124692	09 CENT HEA11 & 51 LOCKOUT REL	9,539.76	-	(9,539.76)		0.01%	20,379.18	10,839.42	(9,539.76)			Jan-09	Dec-10		2010
124696	09 CENT BREAKERS	17,447.16	-	(17,447.16)		0.01%	84,138.96	66,691.80	(17,447.16)			Jan-09	Jan-00		2010
124697	09 CENT BATTERIES	23,071.11	-	(23,071.11)		0.01%	29,086.18	6,015.07	(23,071.11)			Nov-09	Mar-10		2010
124698	09 CENT MISC SUBSTATION	(21,307.26)	-	21,307.26		-0.01%	22,878.87	(830.51)	(23,709.38)			Jan-09	Dec-10		2010
124699	09 EARL DAWSON SPRINGS REBUILD	17.73	-	(17.73)		0.00%	46,378.14	46,360.41	(17.73)			Jan-09	Jan-10		2010
124700	09 EARL OVERLAND SOUTH REBUILD	2,613.47	-	(2,613.47)		0.00%	33,193.04	30,579.57	(2,613.47)			Jan-09	Dec-09		2010
124702	09 EARL KUTTAWA SUB REBUILD	5,468.85	-	(5,468.85)		0.00%	160,141.05	154,672.20	(5,468.85)			Jan-09	Jan-10		2010
124704	09 EARL MISC SUBSTATION	8,901.66	-	(8,901.66)		0.00%	107,759.00	99,396.14	(8,362.86)			Jan-09	Sep-10		2010
124714	SIMP US 60 Feeder 09	51,332.14	-	(51,332.14)		0.03%	210,375.15	159,043.01	(51,332.14)			Jan-09	Dec-10		2010
124739	OSAKA EAST DO	(5,254.57)	-	5,254.57		0.00%	35,124.82	40,379.39	5,254.57			Jan-09	Dec-10		2010
124745	2009 KU DOIT Carry Over Proj	549.77	-	(549.77)		0.00%	36,247.87	35,698.10	(549.77)			Jan-09	Jul-10		2010
124768	Regulators Ckt 631	6,217.93	-	(6,217.93)		0.00%	31,868.39	25,650.46	(6,217.93)			Jan-08	Dec-09		2010
124769	Okonite Exit Circuits	59,909.21	-	(59,909.21)		0.03%	165,678.27	105,769.06	(59,909.21)			Jan-08	May-11		2010
124770	Remove Banford Line	4,459.55	-	(4,459.55)		0.00%	1,346.22	(3,113.33)	(4,459.55)			Jan-08	Dec-10		2010
124772	HARLAN CIRCUIT 4406	(54,475.55)	-	54,475.55		-0.03%	177,890.69	232,366.24	54,475.55			Jan-09	Jun-10		2010
124773	FOURMILE RECOND 140	(14,163.29)	-	14,163.29		-0.01%	160,046.87	174,210.16	14,163.29			Oct-08	Jan-10		2010
124774	MIDDLESBORO CKT 351	6,918.12	-	(6,918.12)		0.00%	34,522.78	27,604.66	(6,918.12)			Jan-09	Sep-10		2010
124782	09 CENT BLUEGRASS STATION	388,814.55	827,576.00	438,761.45	53%	0.21%	652,996.81	1,268,920.52	615,923.71	Jan-09	Aug-10	Jan-09	Aug-10	Project cost lower than originally estimated due to favorability on equipment purchases and unused contingency.	2010
124783	09 CENT RICHMOND SUB	213,221.16	180,097.54	(33,123.62)	-18%	0.12%	859,222.62	826,098.99	(33,123.63)	Jan-09	Nov-10	Jan-09	Jan-11		2010
124784	09 CENT TRANSFORMER REWINDS	288,882.19	-	(288,882.19)		0.16%	2,045,555.99	1,753,260.89	(292,295.10)			Jul-08	Jun-10		2010
124881	BUS OFFICE MISC KU	8,834.44	-	(8,834.44)		0.00%	83,434.78	74,600.34	(8,834.44)			Jan-09	Mar-10		2010
124893	TRUCK SHED DOORS	16,645.20	-	(16,645.20)		0.01%	16,645.20	-	(16,645.20)			Jan-09	Jul-10		2010
124931	GH2 CT CELL REBUILD 08	(2,150,000.00)	-	2,150,000.00		-1.17%	1,361,500.22	3,511,500.22	2,150,000.00			Jul-08	Jun-09	Insurance reimbursement for collapse of cooling tower	2010
124934	RCKY BR-POCKET 69K CAWD STR86	1,339.84	-	(1,339.84)		0.00%	(25,763.12)	(28,606.14)	(2,843.02)			Aug-08	Apr-11		2010
124939	Process Improvement Tools KU	-	125,000.00	125,000.00	100%	0.00%	-	375,000.00	375,000.00	Jan-09	Jan-12				2010
124970	US HWY 27 RELOCATION	93,013.46	-	(93,013.46)		0.05%	199,577.42	106,563.86	(93,013.56)			Dec-08	Mar-11		2010
125003	BRCT10 LCI 09	(13,198.53)	-	13,198.53		-0.01%	566,316.67	579,515.20	13,198.53	Feb-09	Dec-09	Feb-09	Feb-10		2010
125028	Brown North - Tyrone 138kV	56,605.71	1,601,856.00	1,545,250.29	96%	0.03%	2,192,456.56	4,011,621.54	1,819,164.98	Aug-10	Nov-11	Aug-10	Aug-11	The actual costs represent engineering only. The project was delayed by Transmission Planning into 2011.	2010
125030	REB FACILITIES CAPITAL	8,756.03	-	(8,756.03)		0.00%	478,238.81	470,127.78	(8,111.03)			Dec-08	May-10		2010
125035	DIST FAC CAPITAL	(6,938.50)	-	6,938.50		0.00%	442,280.17	449,367.72	7,087.55			Dec-08	May-10		2010
125045	138kV breaker- Lake Reba Tap	(10,705.36)	-	10,705.36		-0.01%	189,883.79	200,589.15	10,705.36			Mar-09	Jun-10		2010
125049	Purchase spare 69/34kV trsfrmr	-	600,321.10	600,321.10	100%	0.00%	-	600,324.46	600,324.46	Jan-09	Dec-09			Project cancelled due to lack of need per Transmission Planning.	2010
125051	Install 138kV bkr- Rodburn	(15.25)	-	15.25		0.00%	183,501.36	183,516.61	15.25			Jan-09	Jun-10		2010
125060	Install 161kV bkr-Pineville Sw	69,832.24	-	(69,832.24)		0.04%	220,442.09	150,609.85	(69,832.24)	Jan-09	Apr-09	Jan-09	Feb-10		2010
125062	Higby Mill 138/69 112 MVA	580,870.45	1,450,967.49	870,097.04	60%	0.32%	1,793,815.57	2,666,804.31	872,988.74	Jan-09	Jan-10	Jan-09	Jul-10	More work was completed in 2009 than anticipated when the 2010 budget was prepared.	2010
125063	Pineville 161/69 150 MVA	-	98,999.46	98,999.46	100%	0.00%	-	98,999.46	98,999.46	Jan-09	Sep-09				2010
125067	Lebanon-Lebanon Ind Line Exit	-	300,214.15	300,214.15	100%	0.00%	-	300,216.31	300,216.31	Jan-10	Jun-13			Project cancelled due to lack of need.	2010
125068	Replace disk & swtch-Lancaster	11,807.80	49,991.88	38,184.08	76%	0.01%	11,807.80	49,991.88	38,184.08	Jan-10	Dec-10	Jan-10	Mar-11		2010
125069	Grounding Repairs-KU-2011	-	200,003.16	200,003.16	100%	0.00%	-	600,009.48	600,009.48	Jan-10	Aug-11				2010
125070	Etown Switches Replacement	58,628.15	100,076.33	41,448.18	41%	0.03%	58,628.18	100,077.05	41,448.87	Jan-10	Dec-10	Jan-10	Mar-11		2010
125074	Winchester Capacitor	-	300,214.15	300,214.15	100%	0.00%	-	300,216.31	300,216.31	Jun-10	May-11			Project cancelled due to lack of need per Transmission Planning. This project funded project 127405.	2010
125079	DFR Study	256,994.07	550,376.61	293,382.54	53%	0.14%	663,411.84	960,643.92	297,232.08	Jan-09	Nov-10	Jan-09	Mar-11		2010
125080	KCA09-Carrier Repl Project	2,150.43	-	(2,150.43)		0.00%	493,802.32	491,651.89	(2,150.43)			Aug-08	Oct-09		2010
125117	ITSD HW/SW PG-KU	(8,473.44)	-	8,473.44		0.00%	9,999.37	18,472.81	8,473.44			Jan-09	May-10		2010
125121	HW/SW Dev Tools 026570-KU	68.02	-	(68.02)		0.00%	4,061.37	3,993.35	(68.02)			Jan-09	May-10		2010
125123	Intrusion Prevention-KU	2,958.07	-	(2,958.07)		0.00%	53,445.40	50,487.33	(2,958.07)			Jan-09	May-10		2010
125129	IT Sec Mon/Aud/Mgmt Tools-KU	1,183.20	-	(1,183.20)		0.00%	20,903.29	19,720.09	(1,183.20)			Sep-09	Jun-10		2010
125180	Server Hardware Refresh-KU	0.02	-	(0.02)		0.00%	213,182.70	213,182.68	(0.02)			Jan-09	Jan-00		2010
125186	RISS 2.0 Upgrade-KU	4,658.58	-	(4,658.58)		0.00%	85,906.89	81,248.31	(4,658.58)			Jan-09	Oct-10		2010
125191	Develop EONUS Rmte Campus -KU	328.39	-	(328.39)		0.00%	50,658.12	50,329.73	(328.39)			Jan-09	May-10		2010
125192	ODP Fiber Buildout Y1/2-KU	406,346.83	403,788.37	(2,558.46)	-1%	0.22%	420,406.84	417,950.47	(2,456.37)	Oct-09	Nov-10	Oct-09	Jan-11		2010
125198	Bulk Pwr & Env Systems-KU	84.03	-	(84.03)		0.00%	48,216.58	48,132.55	(84.03)			Jan-09	Jun-10		2010
125202	KU Tellabs DACS Replace-KU	752.45	-	(752.45)		0.00%	727,952.57	727,200.12	(752.45)			Jan-09	May-10		2010
125210	Tower Replace(Booger Mtn)-KU	168,563.94	-	(168,563.94)		0.09%	239,356.73	70,792.79	(168,563.94)			Jan-09	Jan-11		2010
125214	Sec Fiber Connect-Simpson-KU	160,127.82	67,615.00	(92,512.82)	-137%	0.09%	234,373.27	141,860.45	(92,512.82)	Jan-09	Dec-09	Jan-09	Jan-11		2010
125223	Tier C rot-desktop/laptops-KU	(7,183.78)	-	7,183.78		0.00%	514,825.26	522,009.04	7,183.78			Jan-09	Jul-10		2010
125236	Louisville Electrical Upg-KU	2,067.04	-	(2,067.04)		0.00%	24,600.46	22,533.42	(2,067.04)			Jan-09	May-10		2010
125242	Simpsonville Electric Upg-KU	55.48	-	(55.48)		0.00%	41,394.94	41,339.46	(55.48)			Jan-09	May-10		2010
125257	Proj Mirror-Gold Svc Level-KU	(9,056.28)	-	9,056.28		0.00%	859,769.65	868,825.93	9,056.28			Jan-09	Oct-10		2010
125260	Farley replace breaker 628	4,805.16	-	(4,805.16)		0.00%	71,804.48	66,999.32	(4,805.16)			Jun-09	Oct-10		2010
125364	HW/SW Dev Tools 026510-KU10	3,744.63	17,617.00	13,872.37	79%	0.00%	3,744.63	17,617.00	13,872.37	Jan-10	Dec-10	Jan-10	Mar-11		2010
125365	Upg-Imaging Jukebox sys-KU10	-	37,050.00	37,050.00	100%	0.00%	-	37,050.00	37,050.00	Jan-10	Dec-09				2010
125367	HW/SW Dev Tools 026580-KU10	23,515.79	18,525.00	(4,990.79)	-27%	0.01%	23,545.75	18,525.00	(5,020.75)	Jan-10	Dec-10	Jan-10	May-11		2010
125369	HW/SW Dev Tools 026540-KU10	4,140.53	10,069.00	5,928.47	59%	0.00%	4,162.98	10,069.00	5,906.02	Jan-10	Dec-10	Jan-10	May-11		2010
125370	Upgrade-Magic System-KU10	50,053.42	50,961.00	907.58	2%	0.03%	50,053.42	50,961.00	907.58	Jan-10	Mar-10	Jan-10	Oct-10		2010
125372	HW/SW Dev Tools 026530-KU10	7,607.70	12,350.00	4,742.30	38%	0.00%	7,607.70	12,350.00	4,742.30	Jan-10	Dec-10	Jan-10	Jan-11		2010

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125381	Rate Case-KU10	146,685.84	802,798.82	656,112.98	82%	0.08%	146,685.84	802,798.82	656,112.98	Jan-10	Dec-10	Jan-10	Aug-10	Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2010
125383	CRM Upgrade-KU10	-	251,700.00	251,700.00	100%	0.00%	-	251,700.00	251,700.00	Jan-10	Dec-10				2010
125386	Patches & CCS Rel Upg-KU10	-	1,035,427.69	1,035,427.69	100%	0.00%	-	1,035,427.69	1,035,427.69	Jan-10	Dec-10			Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2010
125390	CCS Archiving-KU10	-	503,400.00	503,400.00	100%	0.00%	-	503,400.00	503,400.00	Jan-10	Dec-10			Project deferred to a later year due to re-prioritization of 2010 projects; after the introduction of CCS in 2009, the priority focus in 2010 changed from archiving capability to CCS functionality improvements	2010
125398	HW/SW Dev Tools 026560-KU10	-	17,617.00	17,617.00	100%	0.00%	-	17,617.00	17,617.00	Jan-10	Dec-10				2010
125399	HW/SW Dev Tools 026570-KU10	1,860.53	15,102.00	13,241.47	88%	0.00%	1,860.53	15,102.00	13,241.47	Jan-10	Dec-10	Jan-10	Oct-10		2010
125401	Data Protection-KU11	38,102.67	-	(38,102.67)		0.02%	49,023.26	99,113.53	50,090.27	Jun-10	Dec-11	Jun-10	Mar-12		2010
125402	NetAdvan&V Studio KU-10	39,143.97	41,002.00	1,858.03	5%	0.02%	39,143.97	41,002.00	1,858.03	Jan-10	Dec-10	Jan-10	May-11		2010
125404	.NET WPF CLIENT FRAMEWORK-KU	12,854.93	25,948.00	13,093.07	50%	0.01%	13,810.98	25,948.00	12,137.02	Jan-10	Dec-10	Jan-10	Sep-11		2010
125405	Intrusion Prevention-KU10	134,485.21	148,435.12	13,949.91	9%	0.07%	134,485.21	148,435.12	13,949.91	Jul-10	Dec-10	Jul-10	Jan-11		2010
125409	IT Security Infrastruc-KU10	30,722.19	24,854.86	(5,867.33)	-24%	0.02%	30,317.11	24,854.86	(5,462.25)	Jan-10	Nov-10	Jan-10	Jan-11		2010
125411	Data Protection-KU10	77,369.81	56,964.87	(20,404.94)	-36%	0.04%	77,369.81	56,964.87	(20,404.94)	Jan-10	Jul-10	Jan-10	Jan-11		2010
125414	IT Sec Mon/Aud/Mgmt Tools-KU10	-	37,459.21	37,459.21	100%	0.00%	-	37,459.21	37,459.21	Jan-10	Dec-10				2010
125417	Gen Compl Infras-KU10	81,080.28	123,500.00	42,419.72	34%	0.04%	81,505.55	123,500.00	41,994.45	Jan-10	Dec-10	Jan-10	Jan-11		2010
125420	Vulnerability Scanning-KU10	-	32,268.61	32,268.61	100%	0.00%	-	32,268.61	32,268.61	Jan-10	Oct-10				2010
125422	IT Security Lab Enh-KU10	8,950.77	12,426.46	3,475.69	28%	0.00%	8,950.77	12,426.46	3,475.69	Jan-10	Jan-11	Jan-10	Jan-11		2010
125423	Access Switch Replacement-KU10	197,220.55	199,157.18	1,936.63	1%	0.11%	197,220.55	199,157.18	1,936.63	Jan-10	Dec-10	Jan-10	Jan-11		2010
125424	Core Ntwk Infrastructure-KU10	78,293.83	75,038.79	(3,255.04)	-4%	0.04%	78,293.83	75,038.79	(3,255.04)	Jan-10	Dec-10	Jan-10	Nov-10		2010
125425	Data Networks Test Tools-KU10	21,614.85	24,856.76	3,241.91	13%	0.01%	21,614.85	24,856.76	3,241.91	Jan-10	Dec-10	Jan-10	Jan-11		2010
125426	Ntwk Access Dev/Gateways-KU10	25,883.65	24,854.88	(1,028.77)	-4%	0.01%	25,883.65	24,854.88	(1,028.77)	Jan-10	Dec-10	Jan-10	Jan-11		2010
125429	Network Admission Control-KU10	-	225,424.60	225,424.60	100%	0.00%	-	225,424.60	225,424.60	Jan-10	Dec-10				2010
125431	Network Management-KU10	26,173.52	24,857.76	(1,315.76)	-5%	0.01%	26,173.52	24,857.76	(1,315.76)	Jan-10	Dec-10	Jan-10	Jan-11		2010
125433	Router Upgrade Project-KU10	146,718.78	150,539.99	3,821.21	3%	0.08%	147,152.56	150,539.99	3,387.43	Jan-10	Dec-10	Jan-10	Jan-11		2010
125435	Secu Infrastructure Enh-KU10	26,831.19	24,858.65	(1,972.54)	-8%	0.01%	26,831.19	24,858.65	(1,972.54)	Jan-10	Dec-10	Jan-10	Jan-11		2010
125438	Wireless Buildout-KU10	4,332.65	24,856.76	20,524.11	83%	0.00%	-	24,856.76	24,856.76	Jan-10	Dec-10	Jan-10	Jan-11		2010
125443	Backup Capacity Exp-KU10	89,602.38	99,111.60	9,509.22	10%	0.05%	102,135.56	99,111.60	(3,023.96)	Jan-10	Oct-10	Jan-10	Oct-11		2010
125451	SAN Capacity Expansion-KU10	-	227,396.74	227,396.74	100%	0.00%	-	227,396.74	227,396.74	Jan-10	Dec-10				2010
125452	Enterprise Storage Exp-KU10	180.50	197,756.74	197,576.24	100%	0.00%	220,007.92	417,584.16	197,576.24	Nov-09	Dec-09	Nov-09	Jun-10		2010
125453	MidLevel Strge Refresh-KU11	227,999.53	-	(227,999.53)		0.12%	210,185.30	222,612.24	12,426.94	Nov-10	Dec-10	Nov-10	May-11		2010
125454	Cable-Server Connect-KU10	23,107.03	22,230.00	(877.03)	-4%	0.01%	23,362.60	22,230.00	(1,132.60)	Jan-10	Dec-10	Jan-10	May-11		2010
125457	SAN Cap Exp (inc virtual)-KU11	10,786.06	-	(10,786.06)		0.01%	50,762.30	49,556.74	(1,205.56)	Dec-10	Nov-11	Dec-10	May-11		2010
125458	Upgrade Openview SAP SPI -KU10	-	20,380.50	20,380.50	100%	0.00%	-	20,380.50	20,380.50	Jan-10	Dec-10				2010
125461	Server Hardware Refresh-KU10	178,688.46	150,074.91	(28,613.55)	-19%	0.10%	191,042.65	150,074.91	(40,967.74)	Jan-10	Dec-10	Jan-10	May-11		2010
125463	Virtual Infrastr Upg-KU10	-	64,372.07	64,372.07	100%	0.00%	-	64,372.07	64,372.07	Jan-10	Dec-10				2010
125478	Site Security Improv-KU10	-	25,486.02	25,486.02	100%	0.00%	-	25,486.02	25,486.02	Jan-10	Nov-10				2010
125482	Outside Cable Plant-KU10	96,153.00	101,639.75	5,486.75	5%	0.05%	96,153.00	101,639.75	5,486.75	Jan-10	Dec-10	Jan-10	Jan-11		2010
125485	Bulk Pwr & Envir Sys-KU10	56,338.91	50,652.33	(5,686.58)	-11%	0.03%	56,338.91	50,652.33	(5,686.58)	Jan-10	Dec-10	Jan-10	Jan-11		2010
125487	Channel Bank Standard-KU10	464,138.99	256,470.18	(207,668.81)	-81%	0.25%	464,367.15	256,470.18	(207,896.97)	Jan-10	Dec-10	Jan-10	Jan-11		2010
125488	East KY SONET Mwave Build-KU10	162,032.45	151,575.98	(10,456.47)	-7%	0.09%	161,917.25	1,412,525.52	1,250,608.27	Jan-10	Dec-10	Jan-10	May-11		2010
125490	Microwave Shelter Reno-KU10	-	25,247.88	25,247.88	100%	0.00%	-	25,247.88	25,247.88	Jan-10	Nov-10				2010
125492	Mobile Radio-KU10	34,270.86	25,247.92	(9,022.94)	-36%	0.02%	25,170.99	25,247.92	76.93	Jan-10	Dec-10	Jan-10	Jan-11		2010
125494	Ntwk Access Dev/Site Infr-KU10	31,977.60	62,060.81	30,083.21	48%	0.02%	31,977.60	62,060.81	30,083.21	Jan-10	Dec-10	Jan-10	Jan-11		2010
125495	Ntwk Tools/Test Equip-KU10	49,836.04	49,554.82	(281.22)	-1%	0.03%	50,158.60	49,554.82	(603.78)	Jan-10	Dec-10	Jan-10	Jan-11		2010
125497	Phone Sys Capacity Exp-KU10	41,639.57	74,416.36	32,776.79	44%	0.02%	42,459.51	74,416.36	31,956.85	Jan-10	Dec-10	Jan-10	Jan-11		2010
125499	KU MW BACKBONE RENOVATION	182,603.08	185,896.07	3,292.99	2%	0.10%	6,871,868.95	1,230,103.37	(5,641,765.58)	Jan-10	Sep-14	Jan-10	Aug-14		2010
125501	Connect-KU Remote Offices-KU10	541,444.08	506,321.46	(35,122.62)	-7%	0.30%	547,782.01	506,321.46	(41,460.55)	Feb-10	Dec-10	Feb-10	Mar-11		2010
125505	Simpsonville Racks & Furn-KU11	12,908.09	-	(12,908.09)		0.01%	12,908.09	12,350.00	(558.09)			Jun-10	May-11		2010
125506	Repl Quality St Tower-KU10	61,887.00	50,189.65	(11,697.35)	-23%	0.03%	61,887.00	50,189.65	(11,697.35)	Jan-10	Dec-10	Jan-10	Jan-11		2010
125509	Eval Tools & Util-KU10	46,858.55	74,100.00	27,241.45	37%	0.03%	57,211.55	74,100.00	16,888.45	Jan-10	Dec-10	Jan-10	May-11		2010
125511	Monitor Replacement - KU10	14,470.78	20,000.00	5,529.22	28%	0.01%	14,470.78	20,000.00	5,529.22	Jan-10	Dec-10	Jan-10	May-11		2010
125513	Tier C rot-desk/lap-KU10	789,005.62	773,312.95	(15,692.67)	-2%	0.43%	786,610.18	773,312.95	(13,297.23)	Jan-10	Dec-10	Jan-10	May-11		2010
125517	New Tech Implement-KU10	12,655.53	49,400.00	36,744.47	74%	0.01%	12,655.53	49,400.00	36,744.47	Jan-10	Dec-10	Jan-10	May-12		2010
125519	Data Center Software-KU10	1,106.44	14,820.00	13,713.56	93%	0.00%	1,106.44	14,820.00	13,713.56	Jan-10	Dec-10	Jan-10	Mar-11		2010
125521	Louisville Electrical Upg-KU10	11,172.62	24,700.00	13,527.38	55%	0.01%	11,172.62	24,700.00	13,527.38	Jan-10	Dec-10	Jan-10	Mar-11		2010
125522	Louisville Racks/Furn-KU10	10,824.58	12,350.00	1,525.42	12%	0.01%	10,824.58	12,350.00	1,525.42	Jan-10	Dec-10	Jan-10	Mar-11		2010
125523	Simpson Electric Upg-KU10	20,866.83	49,400.00	28,533.17	58%	0.01%	20,866.83	49,400.00	28,533.17	Jan-10	Dec-10	Jan-10	Mar-11		2010
125524	Simpson Racks/Furniture-KU10	10,995.69	12,350.00	1,354.31	11%	0.01%	10,995.69	12,350.00	1,354.31	Jan-10	Dec-10	Jan-10	May-11		2010
125526	DB Tools & Equipment-KU10	35,295.48	39,520.00	4,224.52	11%	0.02%	35,295.48	39,520.00	4,224.52	Jan-10	Dec-10	Jan-10	Jan-11		2010
125529	Purchase UC4 Executors-KU10	-	2,101.40	2,101.40	100%	0.00%	-	2,101.40	2,101.40	Jan-10	Dec-10				2010
125531	Proj Mirror-Database tech-KU10	46,150.80	101,270.00	55,119.20	54%	0.03%	46,150.80	101,270.00	55,119.20	Jan-10	Dec-10	Jan-10	Jan-11		2010
125533	Proj Mirror - Sil Svc Lev-KU10	682,524.73	699,398.34	16,873.61	2%	0.37%	682,524.73	699,398.34	16,873.61	Jan-10	Dec-10	Jan-10	May-11		2010
125534	Impl Red Elec Sys-BOC DC-KU10	805,680.59	1,050,687.35	245,006.76	23%	0.44%	847,462.43	1,075,866.84	228,404.41	Jan-09	Dec-10	Jan-09	May-11		2010
125536	Repl BOC Data Ctr UPS-KU10	-	183,093.49	183,093.49	100%	0.00%	-	183,093.49	183,093.49	Jan-10	Dec-10				2010
125537	Repl-BOC Data Ctr EPO Sys-KU10	-	19,760.00	19,760.00	100%	0.00%	-	19,760.00	19,760.00	Jan-10	Dec-10				2010
125538	PMO Platform Project - KU10	-	49,400.00	49,400.00	100%	0.00%	-	49,400.00	49,400.00	Jan-10	Dec-10				2010
125568	Server Hardware Refresh-KU11	38,565.66	-	(38,565.66)		0.02%	259,583.83	237,425.84	(22,157.99)	Jun-10	Dec-11	Jun-10	Jan-12		2010
125583	EMS Redund- Telecom Exp- KU	368,176.78	-	(368,176.78)		0.20%	369,081.74	-	(369,081.74)			Apr-10	Sep-11	The need for this project was identified after the 2010 budget was prepared.	2010
125597	10 EMS Servers & Oracle UG- KU	176,316.16	175,000.00	(1,316.16)	-1%	0.10%	263,411.20	175,000.00	(88,411.20)	Jun-10	Apr-11	Jun-10	Jul-11		2010
125600	10 High Spd Historic Arch.-KU	-	105,000.00	105,000.00	100%	0.00%	-	105,000.00	105,000.00	Aug-08	Oct-10				2010
125637	PowerPlan Budgeting (KU %)	297,075.31	255,500.00	(41,575.31)	-16%	0.16%	417,240.58	353,227.14	(64,013.44)	Jan-09	Jun-10	Jan-09	Jun-10		2010
125642	CFO MTP CapEx (KU %)	-	23,000.00	23,000.00	100%	0.00%	-	23,000.00	23,000.00	Jan-10	Dec-13				2010

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
125644	Oracle IPM (KU %)	182,380.79	115,000.00	(67,380.79)	-59%	0.10%	191,810.32	115,000.00	(76,810.32)	Jul-10	Dec-11	Jul-10	Jan-12		2010
125652	Norton Storeroom Floor Scale	4,110.56	20,000.00	15,889.44	79%	0.00%	4,110.56	20,000.00	15,889.44	Jan-09	Oct-10	Jan-09	Apr-11		2010
125660	Misc SC - 2010 (KU %)	-	34,500.00	34,500.00	100%	0.00%	-	34,500.00	34,500.00	Jan-10	Dec-10				2010
125664	CFO Computers - 2010 (KU %)	-	10,200.00	10,200.00	100%	0.00%	-	10,200.00	10,200.00	Jan-10	Dec-10				2010
125666	PowerPlant Upgrade (KU %)	162,944.12	178,500.00	15,555.88	9%	0.09%	232,371.37	178,500.00	(53,871.37)	Jul-10	Nov-10	Jul-10	May-11		2010
125673	PR13 GT Control Upgrade KU	162,180.22	-	(162,180.22)		0.09%	370,780.38	339,340.07	(31,440.31)	Jan-10	Sep-11	Jan-10	Jul-11		2010
125674	PR Compressor Upgrade KU	-	226,069.56	226,069.56	100%	0.00%	-	1,636,069.20	1,636,069.20	Aug-08	Aug-11				2010
125675	PR13 Turb Blde Vane Repl KU	3,626,287.78	470,000.33	(3,156,287.45)	-672%	1.98%	3,656,712.02	3,995,001.00	338,288.98	Oct-10	Jun-11	Oct-10	Mar-11	This Major inspection project was accelerated from the 2011-2013 MTP due to findings from the 2008 inspection which resulting in the 2008 PR13 Guide Vane Repl KU project. This Major inspection project performed the remaining vane and blade replacements recommended in 2008 by the OEM. The Major inspection and overhaul were performed in conjunction with the component replacements.	2010
125676	AVON North 69 KV Tap	248,949.88	169,999.78	(78,950.10)	-46%	0.14%	265,366.23	186,416.13	(78,950.10)	Aug-08	Aug-10	Aug-08	Feb-11		2010
125677	*MEREDITH 138 KV TAP	(0.06)	-	0.06		0.00%	(0.11)	-	0.11	May-10	Jan-12	May-10	Dec-12		2010
125700	KRT09-FARLEY RTU	729.86	-	(729.86)		0.00%	53,296.59	52,566.73	(729.86)			Aug-08	Feb-10		2010
125704	09 SPINDLETOP SUB	262.49	-	(262.49)		0.00%	-	(262.49)	(262.49)			Jan-09	Mar-10		2010
125744	Lake Reba 163- BGAD 138kV Line	(1,723.81)	(0.12)	1,723.69	-1436408%	0.00%	97,606.25	(0.12)	(97,606.37)	Sep-08	Sep-11	Sep-08	Oct-12		2010
125748	EKP-Taylor Co REA- Install RTU	6,249.52	-	(6,249.52)		0.00%	10,826.09	408.41	(10,417.68)			Sep-08	May-11		2010
125749	EWINGTON SUB UPGRADE	3,244.66	-	(3,244.66)		0.00%	660,283.72	660,104.07	(179.65)			Oct-08	Jun-10		2010
125750	INNOVATION DR #2 - COLDSTREAM	(47,335.67)	-	47,335.67		-0.03%	4,998.79	52,333.84	47,335.05			Jan-09	Jul-10		2010
125751	ROBBINS, NEW HARLAN COAL CKT	(4,750.94)	-	4,750.94		0.00%	119,945.71	124,696.65	4,750.94			Oct-08	Jan-10		2010
125765	COLDSTREAM REDUNDANT FAC	76,572.83	(0.49)	(76,573.32)	15627208%	0.04%	(4,087.08)	(89,700.66)	(85,613.58)	Dec-08	Mar-10	Dec-08	Dec-10		2010
125794	SOUTH LIMESTONE STREETSCAPE UG	(7,416.93)	-	7,416.93		0.00%	(92.52)	31,514.47	31,606.99			Nov-08	May-10		2010
125812	eDiscovery - KU	2,480.66	-	(2,480.66)		0.00%	151,555.14	149,074.48	(2,480.66)			Nov-08	Oct-10		2010
125826	RET MAD SOUTH 69 TAP	23,131.75	-	(23,131.75)		0.01%	24,496.14	1,364.39	(23,131.75)			Jan-09	Jun-09		2010
125837	Spare PTs- KU	12,148.36	-	(12,148.36)		0.01%	73,828.07	61,679.71	(12,148.36)			Dec-08	Jan-00		2010
125856	Norton 34.5kV	(4,220.44)	-	4,220.44		0.00%	174,777.84	179,249.74	4,471.90			Dec-08	Sep-11		2010
125879	CALL CENTER TECH KU 2008	(211.38)	-	211.38		0.00%	68,879.69	69,091.07	211.38			Jan-08	Jun-10		2010
125880	AVAYA INTERACTION CTR KU	(1,312.25)	-	1,312.25		0.00%	129,460.91	130,773.16	1,312.25			Oct-09	Sep-10		2010
125884	BUS OFFICE TECH UPGRADE	(409.23)	-	409.23		0.00%	6,115.44	6,524.67	409.23			Jan-09	Jan-10		2010
125898	Central Hardin 138kV Loop	(7,045.20)	-	7,045.20		0.00%	-	7,045.20	7,045.20			Jan-09	Mar-11		2010
125942	GARRARD COUNTY COURTHOUSE	16,228.45	-	(16,228.45)		0.01%	17,302.14	1,073.69	(16,228.45)			Mar-09	Mar-10		2010
125945	KBR09-DowCornWBkr708	(54,235.19)	-	54,235.19		-0.03%	61,420.43	115,655.62	54,235.19			Jul-09	Feb-10		2010
125946	KBR09-DowCornWBkr718	1,198.74	-	(1,198.74)		0.00%	106,653.99	105,455.25	(1,198.74)			Jul-09	Feb-10		2010
125955	KR09-Surge-Arrest-Rep	2,068.19	-	(2,068.19)		0.00%	114,601.13	112,532.94	(2,068.19)			Mar-09	Apr-10		2010
125956	KCA09-POCKETRELAYS	143,460.95	-	(143,460.95)		0.08%	317,915.71	175,878.50	(142,037.21)			Apr-09	Mar-11		2010
125961	KBR09-DowCornWBkr704	1,800.45	-	(1,800.45)		0.00%	117,114.13	115,313.68	(1,800.45)			Apr-09	Jun-10		2010
125962	KBR09-DowCornWBkr714	845.05	-	(845.05)		0.00%	101,352.00	100,506.95	(845.05)			Apr-09	Jun-10		2010
125968	KTU09-BrownNorthReactors	439,275.14	300,160.49	(139,114.65)	-46%	0.24%	481,601.86	329,881.78	(151,720.08)	Mar-09	Jun-09	Mar-09	Jan-11		2010
125970	*KTU09-W Garrard 345kV	(0.02)	625.20	625.22	100%	0.00%	(0.04)	631.66	631.70	Mar-09	Jun-10	Mar-09	Feb-11		2010
125971	KCA09-B North-Alcalde	209,631.51	-	(209,631.51)		0.11%	277,992.70	119,436.77	(158,555.93)			Jun-09	Aug-10		2010
125980	Phoenix Coal Sub Upgrade	5,410.18	-	(5,410.18)		0.00%	36,944.13	31,533.95	(5,410.18)			Mar-09	Mar-10		2010
125988	KR09-S Paducah Control House	43,052.64	-	(43,052.64)		0.02%	783,929.09	776,372.05	(7,557.04)	Mar-09	Oct-09	Mar-09	Jan-11		2010
125992	ARNLD EVRTS 69KV TOTZ TAP	355,740.67	344,188.12	(11,552.55)	-3%	0.19%	356,980.44	345,427.89	(11,552.55)	Oct-09	Apr-10	Oct-09	Mar-11		2010
125995	Grahamville-Coleman Rd. 161kV	246,183.45	-	(246,183.45)		0.13%	1,820,326.40	1,574,142.95	(246,183.45)	Mar-09	Dec-09	Mar-09	Dec-09		2010
125996	Grahamville-DOE 161kV Line	301,236.07	997,997.94	696,761.87	70%	0.16%	2,751,871.00	2,587,325.07	(164,545.93)	Mar-09	Nov-12	Mar-09	Dec-11	Delay of the Certificate of Convenience and Necessity (CCN) application until late 2010 delayed the start of construction.	2010
126000	KR09-BATTERIES	6,378.45	-	(6,378.45)		0.00%	76,199.69	69,821.24	(6,378.45)			Mar-09	Jun-10		2010
126020	GR 4-2 ID Fan Motor Rewind	77,452.74	49,999.99	(27,452.75)	-55%	0.04%	62,852.90	49,999.99	(12,852.91)	Jan-10	Nov-10	Jan-10	Nov-10		2010
126021	GR Unit 4 Precip Repairs	-	290,000.16	290,000.16	100%	0.00%	-	290,000.16	290,000.16	Jan-10	Nov-13				2010
126022	GR #2 PAC Replacement	32,704.20	34,999.78	2,295.58	7%	0.02%	29,401.08	34,999.78	5,598.70	Jan-10	Aug-10	Jan-10	Jul-10		2010
126024	GR Unit 3 Hydrogen Dryer	70,583.41	-	(70,583.41)		0.04%	70,583.41	74,999.99	4,416.58			May-10	Nov-10		2010
126027	GR B Conveyor Gear Box	45,183.53	-	(45,183.53)		0.02%	41,577.88	84,999.78	43,421.90			May-10	Nov-10		2010
126028	GR DCS Software Upgrade	279,765.28	-	(279,765.28)		0.15%	279,765.28	174,999.98	(104,765.30)			Jan-10	Oct-10		2010
126049	Pad Coleman Rd 161KV Tap	(3,383.38)	-	3,383.38		0.00%	-	-	-	Apr-09	Jan-10	Apr-09	Jan-10		2010
126052	BR FGD Lab Equipment 10	-	60,232.07	60,232.07	100%	0.00%	-	60,232.07	60,232.07	Jan-10	Mar-10				2010
126055	BR2 Spare Roll Journal 10	84,902.30	81,313.25	(3,589.05)	-4%	0.05%	84,902.30	81,313.25	(3,589.05)	Jan-10	Jun-10	Jan-10	Dec-10		2010
126056	BR2 Aux Transformer 10	311,107.75	425,446.92	114,339.17	27%	0.17%	663,412.98	425,446.92	(237,966.06)	May-10	Jul-11	May-10	May-11		2010
126057	BR2-B Heater Repl 10&11	184,756.87	468,807.97	284,051.10	61%	0.10%	211,006.92	494,120.27	283,113.35	Nov-09	Jan-11	Nov-09	Dec-10		2010
126058	BR Limeware Softwre MOC-DCS 10	63,524.53	30,116.56	(33,407.97)	-111%	0.03%	63,524.53	30,116.56	(33,407.97)	Feb-10	Oct-10	Feb-10	Dec-10		2010
126059	BR CY Dust Collector Upgr 10	17,807.73	23,088.81	5,281.08	23%	0.01%	27,849.43	23,088.81	(4,760.62)	Nov-09	Dec-11	Nov-09	Dec-11		2010
126061	BR Dozer Purch 10	798,374.08	-	(798,374.08)		0.44%	798,374.08	956,188.67	157,814.59			Aug-10	Dec-10	Project was started and completed earlier than anticipated due to re-allocation of funds	2010
126075	BR3 Station Batteries 12	63,944.83	-	(63,944.83)		0.03%	63,944.83	63,340.36	(604.47)			Jan-10	Aug-10		2010
126076	BRCT5 Cooling Water Pump 10 KU	16,889.40	20,077.35	3,187.95	16%	0.01%	16,889.40	20,077.35	3,187.95	Jan-10	Jun-10	Jan-10	Aug-10		2010
126077	BRCT6&7 Jackng Oil Pump 10 KU	4,789.15	16,062.10	11,272.95	70%	0.00%	4,789.15	16,062.10	11,272.95	Jan-10	Jun-10	Jan-10	Nov-10		2010
126079	BRCT GT24 Ignition Torch 10 KU	-	25,096.43	25,096.43	100%	0.00%	-	25,096.43	25,096.43	Nov-09	Jun-10				2010
126081	BRCT ISO Drives Upgrade 10-11	217,486.58	260,762.28	43,275.70	17%	0.12%	217,486.58	534,574.14	317,087.56	Nov-09	Jul-11	Nov-09	Dec-10		2010
126082	BRCT GT24 Purge Vlv 10-11 KU	107,740.30	120,298.25	12,557.95	10%	0.06%	129,086.60	246,619.31	117,532.71	Jan-10	Jun-11	Jan-10	Dec-10		2010
126103	GS KU CEMS Shelter Repl	17,852.19	116,000.00	98,147.81	85%	0.01%	-	6,540,566.00	6,540,566.00	Jul-10	Nov-15	Jul-10	Jun-12		2010
126104	GS KU Vehicle 5002 Repl	20,778.00	-	(20,778.00)		0.01%	20,795.00	15,080.00	(5,715.00)	Oct-10	Dec-10	Oct-10	Dec-10		2010
126105	GS KU Vehicle 2653 Repl	23,766.81	-	(23,766.81)		0.01%	23,766.81	15,080.00	(8,686.81)	Oct-10	Dec-10	Oct-10	Jan-11		2010
126114	KCA09-HZReplacement	53,919.94	-	(53,919.94)		0.03%	246,801.56	192,881.62	(53,919.94)	Apr-09	Dec-09	Apr-09	Oct-10		2010
126157	GS PC Base Data Acq System	9,434.76	18,000.00	8,565.24	48%	0.01%	9,957.80	18,000.00	8,042.20	Jan-10	Nov-10	Jan-10	Dec-10		2010

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
126158	GS Disturbance Monitor Equip	-	319,189.00	319,189.00	100%	0.00%	773,387.31	870,514.00	97,126.69	Jan-10	Jan-13	Jan-10	Nov-12	Project was delayed due to Increase in scope to purchase and install disturbance monitoring equipment for the fleet.	2010
126159	KTU09-Pineville69kVUpgrade	78,745.13	-	(78,745.13)		0.04%	135,319.27	56,574.14	(78,745.13)			Jun-09	Sep-10		2010
126160	TY3 Aux Xfmr Lead Repl 10	19,756.76	26,750.00	6,993.24	26%	0.01%	19,756.76	26,750.00	6,993.24	Mar-10	May-10	Mar-10	Jun-10		2010
126164	KTU09-CenHardin	(2,620.18)	-	2,620.18		0.00%	-	2,620.18	2,620.18			May-09	Mar-12		2010
126180	*KMPASubstation	1,400,177.25	659,350.67	(740,826.58)	-112%	0.76%	4,218,273.02	2,094,910.71	(2,123,362.31)	Jan-09	Jan-12	Jan-09	Feb-12	Budget was prepared prior the location of the lines being finalized. Once the locations were known, the scope increased for remote end work, protection schemes, land acquistion and site work. Contract labor was utilized to complete the project.	2010
126202	GR Sump Pumps	107,002.75	-	(107,002.75)		0.06%	107,003.10	-	(107,003.10)			Jul-10	Nov-10		2010
126218	OUTAGE SUMMARY MAPS KU	551.02	-	(551.02)		0.00%	233,358.43	232,807.41	(551.02)			May-09	May-10		2010
126225	BR3 DCS Software Upgrade 10	230,539.84	215,003.29	(15,536.55)	-7%	0.13%	230,539.84	215,003.29	(15,536.55)	Nov-09	Jun-10	Nov-09	Nov-10		2010
126232	E PERFORMANCE KU	41,523.91	-	(41,523.91)		0.02%	195,061.24	153,537.33	(41,523.91)			May-09	Jul-10		2010
126235	BR Crusher House Feed Repl 10	47,878.77	54,209.18	6,330.41	12%	0.03%	47,878.77	54,209.18	6,330.41	Nov-09	Jun-10	Nov-09	Aug-10		2010
126265	TC CT Stat Air Line	-	19,647.26	19,647.26	100%	0.00%	6,015.93	19,647.26	13,631.33	May-09	Dec-10	May-09	Jan-11		2010
126269	BR3 Cooling Twr Swchgr Repl 10	567,653.31	615,373.43	47,720.12	8%	0.31%	629,458.57	615,373.43	(14,085.14)	Nov-09	Oct-11	Nov-09	Jul-11		2010
126278	GH1 Boiler Buckstay Upper Furn	488,579.65	534,999.70	46,420.05	9%	0.27%	488,579.65	534,999.70	46,420.05	Feb-10	Apr-10	Feb-10	May-10		2010
126280	GH1 Elevator Upgrade	158,841.90	99,999.98	(58,841.92)	-59%	0.09%	158,841.90	99,999.98	(58,841.92)	Jan-10	Dec-10	Jan-10	Nov-10		2010
126282	GH1 Pulv Vert Shaft Rebuild	361,702.48	349,999.95	(11,702.53)	-3%	0.20%	361,677.90	349,999.95	(11,677.95)	Mar-10	Sep-10	Mar-10	Dec-10		2010
126283	GH4 Pulv Coal Piping Repl	602,905.63	569,999.50	(32,906.13)	-6%	0.33%	602,905.63	569,999.50	(32,906.13)	Oct-09	Nov-10	Oct-09	Dec-10		2010
126284	GH Station Access Security Sys	77,083.60	99,999.98	22,916.38	23%	0.04%	112,787.31	99,999.98	(12,787.33)	Feb-10	Jul-11	Feb-10	Jul-11		2010
126285	GH 2A Auxiliary Transformer	314,024.18	363,000.83	48,976.65	13%	0.17%	361,352.27	410,328.92	48,976.65	Nov-09	May-10	Nov-09	May-10		2010
126288	GH Ammonia Equip Redundancy	177,585.14	134,999.77	(42,585.37)	-32%	0.10%	177,585.14	134,999.77	(42,585.37)	May-10	Dec-10	May-10	Dec-10		2010
126289	GH3 8th Stage Bucket Repl	-	69,999.58	69,999.58	100%	0.00%	182,492.23	364,999.12	182,506.89	Oct-09	Apr-11	Oct-09	May-11		2010
126294	GH3 Turb Pack & Spill Strips	54,272.00	-	(54,272.00)		0.03%	463,451.75	69,999.58	(393,452.17)	Oct-10	Jun-11	Oct-10	May-11		2010
126319	Boonesboro Dist Work	88,470.04	31,599.21	(56,870.83)	-180%	0.05%	88,470.04	31,599.21	(56,870.83)	Jan-10	Jun-10	Jan-10	Dec-10		2010
126320	Boonesboro Park	445,961.08	-	(445,961.08)		0.24%	592,831.11	133,356.97	(459,474.14)			Sep-09	Oct-10	Project started earlier than anticipated due to projected load growth in area. There was a Boonesboro project budgeted in 2010 (126527) that was cancelled because this project was completed.	2010
126321	Higby Mill Reconfig	555,038.94	260,000.00	(295,038.94)	-113%	0.30%	713,630.31	418,591.37	(295,038.94)	Jul-09	May-10	Jul-09	Mar-11		2010
126322	Ghent Sub BKR 944 Replacement	6,787.98	599,996.88	593,208.90	99%	0.00%	359,766.21	1,552,971.99	1,193,205.78	Jun-09	Jul-09	Jun-09	Mar-11	The budget assumed the replacement would occur during 2010 instead of 2009.	2010
126329	BOONESBORO 12KV	163,984.94	-	(163,984.94)		0.09%	163,984.94	-	(163,984.94)			Jan-10	Jan-11		2010
126331	Dix 1&2 GSU Rewinds 09	(6,474.66)	-	6,474.66		0.00%	460,369.79	466,844.45	6,474.66			Feb-09	Dec-09		2010
126338	Generator Replacement - KU	(2,175.91)	-	2,175.91		0.00%	211,703.55	213,879.46	2,175.91			Jul-09	Jan-00		2010
126400	DOIT KU CARRY OVER PROJECTS	23,123.30	50,052.00	26,928.70	54%	0.01%	23,123.30	50,052.00	26,928.70	Jan-10	Dec-10	Jan-10	Dec-10		2010
126401	DOIT KU FACIL INSPEC & SURV	121,295.42	124,548.00	3,252.58	3%	0.07%	121,295.42	124,548.00	3,252.58	Jan-10	Dec-10	Jan-10	Dec-10		2010
126402	DOIT KU HRDWARE INFRASTRUCTURE	150,704.65	149,574.00	(1,130.65)	-1%	0.08%	150,704.65	149,574.00	(1,130.65)	Jan-10	Dec-10	Jan-10	Dec-10		2010
126403	DOIT KU IF ONLINE OUT MAPS	106,760.00	37,248.00	(69,512.00)	-187%	0.06%	106,760.00	37,248.00	(69,512.00)	Jan-10	Dec-10	Jan-10	Dec-10		2010
126404	DOIT KU MOBILE GIS ENHANCE	3,058.71	50,052.00	46,993.29	94%	0.00%	9,497.71	50,052.00	40,554.29	Jan-10	Dec-10	Jan-10	Dec-10		2010
126405	DOIT KU MOBILE GIS ENT LICENSE	86,582.27	124,839.00	38,256.73	31%	0.05%	86,582.27	124,839.00	38,256.73	Jan-10	Dec-10	Jan-10	Jun-10		2010
126406	DOIT KU MOBILE GIS ROUTING	107,019.69	124,839.00	17,819.31	14%	0.06%	97,930.69	124,839.00	26,908.31	Jan-10	Dec-10	Jan-10	Dec-10		2010
126407	DOIT KU RELIA RPTG DATABASE	32,931.87	100,104.00	67,172.13	67%	0.02%	32,931.87	100,104.00	67,172.13	Jan-10	Dec-10	Jan-10	Dec-10		2010
126408	DOIT KU RESOURCE MGMT SYSTEM	-	124,839.00	124,839.00	100%	0.00%	-	124,839.00	124,839.00	Jan-10	Dec-10				2010
126409	DOIT KU SMLWRLD GIS UPGRD/ENH	20,594.41	25,028.33	4,433.92	18%	0.01%	20,594.41	25,028.33	4,433.92	Jan-10	Dec-10	Jan-10	Dec-10		2010
126410	DOIT KU SOFTWARE LICENSES	-	50,052.00	50,052.00	100%	0.00%	-	50,052.00	50,052.00	Jan-10	Dec-10				2010
126411	DOIT KU MOBILE INFRASTRUCTURE	771,791.23	499,938.00	(271,853.23)	-54%	0.42%	770,532.20	499,938.00	(270,594.20)	Jul-10	Dec-10	Jul-10	Dec-10		2010
126414	*Kenton-744 Terminal Upgrade	8,409.14	-	(8,409.14)		0.00%	58,938.00	50,528.86	(8,409.14)			Jun-09	Oct-10		2010
126426	COORD HUGHES LN 0037	113,946.07	138,516.00	24,569.93	18%	0.06%	117,437.61	138,516.00	21,078.39	Jun-10	Dec-10	Jun-10	Jun-11		2010
126427	DSP Clays Mill Ckt 0146	-	50,487.87	50,487.87	100%	0.00%	-	50,487.87	50,487.87	Jan-10	Jun-10				2010
126428	DSP Ashland Ave 2 Distribution	144,772.71	50,405.04	(94,367.67)	-187%	0.08%	145,992.46	50,405.04	(95,587.42)	Jan-10	Dec-10	Jan-10	Nov-10		2010
126429	DSP Rogers Gap Distribution	11,036.35	10,684.52	(351.83)	-3%	0.01%	11,036.35	10,684.52	(351.83)	Jan-10	Jul-10	Jan-10	Aug-10		2010
126430	DSP Oxford Distribution	162,268.88	129,296.71	(32,972.17)	-26%	0.09%	167,453.31	129,296.71	(38,156.60)	Apr-10	Jul-11	Apr-10	Jun-12		2010
126431	DSP Higby Mill Ckt 1071	102,367.47	109,477.46	7,109.99	6%	0.06%	109,216.86	109,477.46	260.60	Aug-10	Dec-10	Aug-10	Dec-10		2010
126432	Versailles-Alexander Ckt 500	223,687.54	206,592.00	(17,095.54)	-8%	0.12%	208,110.32	206,592.00	(1,518.32)	Mar-10	Dec-11	Mar-10	Nov-10		2010
126433	DSP Ckt 481 Upgrade	304,298.56	275,414.00	(28,884.56)	-10%	0.17%	278,713.61	275,414.00	(3,299.61)	Jan-10	Dec-10	Jan-10	Dec-10		2010
126434	DSP Picadome 4kV Ckt 0080	75,567.42	100,060.06	24,492.64	24%	0.04%	75,567.42	100,060.06	24,492.64	May-10	Jul-10	May-10	Oct-10		2010
126435	DSP Joyland 2 Distribution	-	130,256.00	130,256.00	100%	0.00%	272,159.40	130,256.00	(141,903.40)	Dec-10	Dec-11	Dec-10	Oct-11		2010
126436	DSP Lexington Plant 2 Ckt 0004	47,859.87	30,815.42	(17,044.45)	-55%	0.03%	47,859.87	30,815.42	(17,044.45)	Mar-10	Dec-10	Mar-10	Apr-10		2010
126437	Circuit 0513 Upgrade	220,265.57	249,562.00	29,296.43	12%	0.12%	220,265.57	249,562.00	29,296.43	Mar-10	Dec-10	Mar-10	Aug-10		2010
126438	LEXOC - Reconductor ckt 0152	-	70,921.36	70,921.36	100%	0.00%	-	70,921.36	70,921.36	Feb-10	Dec-10				2010
126453	Eminence Sub	27,443.90	49,536.00	22,092.10	45%	0.01%	27,482.27	49,574.37	22,092.10	Oct-09	Jul-10	Oct-09	Oct-10		2010
126462	LONDON CIRCUIT WORK	56,805.77	88,999.44	32,193.67	36%	0.03%	56,805.77	88,999.44	32,193.67	Mar-10	Jul-10	Mar-10	Sep-10		2010
126487	APPALACHIA CIRCUIT WORK	139,326.80	40,116.00	(99,210.80)	-247%	0.08%	205,458.39	106,247.59	(99,210.80)	Jul-09	Aug-10	Jul-09	Dec-10		2010
126488	Repl Res Conductor	73,613.35	71,110.46	(2,502.89)	-4%	0.04%	73,613.35	229,127.50	155,514.15	Mar-10	Mar-10	Mar-10	Dec-10		2010
126489	Fault Protect Stringtown Sub	39,647.47	40,947.48	1,300.01	3%	0.02%	39,647.47	40,947.48	1,300.01	Jan-10	Dec-10	Jan-10	Dec-10		2010
126493	SCM 2010 Wildlife Protection	11,737.48	12,322.53	585.05	5%	0.01%	11,737.48	12,322.53	585.05	Jan-10	Dec-10	Jan-10	Dec-10		2010
126494	DANVILLE WATER INTAKE	107,095.98	96,008.63	(11,087.35)	-12%	0.06%	141,284.48	96,008.63	(45,275.85)	Jan-10	Dec-10	Jan-10	Jun-12		2010
126495	SCM 2010 Rp Batteries Sub Area	23,272.81	27,228.23	3,955.42	15%	0.01%	23,602.37	27,228.23	3,625.86	Jan-10	Dec-10	Jan-10	Jul-12		2010
126496	SCM Pineville 2010 NESC	28,271.46	33,832.45	5,560.99	16%	0.02%	28,271.46	33,832.45	5,560.99	Jan-10	Dec-10	Jan-10	Dec-10		2010
126497	SCM Pineville Sub Misc 2010	32,192.18	76,128.13	43,935.95	58%	0.02%	32,192.18	76,128.13	43,935.95	Jan-10	Dec-10	Jan-10	Aug-11		2010
126498	SCM Rp Failed Breakers 2010	74,927.55	47,152.59	(27,774.96)	-59%	0.04%	74,927.55	47,152.59	(27,774.96)	Jan-10	Dec-10	Jan-10	Sep-10		2010
126499	SCM Rp Fences Pineville 2010	8,979.76	12,962.73	3,982.97	31%	0.00%	8,979.76	12,962.73	3,982.97	Jan-10	Dec-10	Jan-10	Dec-10		2010
126500	VWE Electronic Control Prchse	6,323.43	8,148.00	1,824.57	22%	0.00%	6,323.43	8,148.00	1,824.57	Jan-10	Dec-10	Jan-10	Dec-10		2010
126501	Replace 69KV Fuse Barrels	39,835.79	41,229.74	1,393.95	3%	0.02%	39,835.79	41,229.74	1,393.95	Jan-10	Dec-10	Jan-10	Jul-10		2010

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126502	Purc Tools and Equip 2010	15,092.96	15,132.00	39.04	0%	0.01%	7,184.84	15,132.00	7,947.16	Jan-10	Dec-10	Jan-10	Dec-10		2010
126503	INSTALL 1200A SWITCHES	16,855.64	21,999.93	5,144.29	23%	0.01%	16,855.64	21,999.93	5,144.29	Feb-10	Jul-10	Feb-10	Sep-10		2010
126504	RELOCATE GREASY CREEK	50,741.25	61,000.33	10,259.08	17%	0.03%	50,741.25	61,000.33	10,259.08	Mar-10	Jul-10	Mar-10	Nov-10		2010
126506	DSP Appalachia Substation	245,831.70	435,128.79	189,297.09	44%	0.13%	488,572.65	677,828.40	189,255.75	Oct-09	Oct-10	Oct-09	Oct-10		2010
126507	DSP Clinch Valley Breaker	56,191.88	69,747.74	13,555.86	19%	0.03%	56,192.09	69,747.74	13,555.65	Jan-10	Dec-10	Jan-10	Dec-10		2010
126508	London Substation	112,457.17	129,204.00	16,746.83	13%	0.06%	113,882.25	1,392,264.00	1,278,381.75	Jan-10	Dec-10	Jan-10	Feb-11		2010
126509	DSP Harlan Wye Sub Upgrade	468,546.06	629,807.78	161,261.72	26%	0.26%	729,374.10	729,911.78	537.68	Jan-10	Dec-11	Jan-10	Jan-12		2010
126510	Purchase 12/22 MVA transformer	268,864.28	630,410.27	361,545.99	57%	0.15%	282,364.28	630,410.27	348,045.99	Jan-10	Dec-10	Jan-10	Feb-11	Project costs were lower budget due to the purchase of equipment in 2009.	2010
126511	Substation Battery Rplcments	18,345.21	26,150.81	7,805.60	30%	0.01%	18,345.21	26,150.81	7,805.60	Jan-10	Dec-10	Jan-10	Dec-10		2010
126512	Earlington Tools & Equipment	18,522.84	19,788.00	1,265.16	6%	0.01%	13,685.37	19,788.00	6,102.63	Feb-10	Dec-10	Feb-10	Nov-10		2010
126513	FENCE UPGRADES	112,630.12	120,255.88	7,625.76	6%	0.06%	112,630.12	120,255.88	7,625.76	Feb-10	Dec-10	Feb-10	Dec-10		2010
126514	Filters LT Chg Transformers	33,732.01	39,059.08	5,327.07	14%	0.02%	33,732.01	39,059.08	5,327.07	Feb-10	Dec-10	Feb-10	Sep-10		2010
126515	Earlington Wildlife Protection	25,980.21	24,995.67	(984.54)	-4%	0.01%	25,980.21	24,995.67	(984.54)	Apr-10	Dec-10	Apr-10	Sep-10		2010
126516	Earlington Substation Repairs	77,458.57	140,109.89	62,651.32	45%	0.04%	82,249.32	140,109.89	57,860.57	Feb-10	Dec-10	Feb-10	Dec-10		2010
126517	Nortonville Substation Upgrade	338,073.05	720,227.62	382,154.57	53%	0.18%	411,081.14	1,213,763.62	802,682.48	Jan-10	Dec-12	Jan-10	Aug-11	Project cost lower than originally estimated due to circuit work being estimated with substation. This was reallocated to the circuit work project in the reforecast process.	2010
126518	Earlington Install XFMR fans	35,049.84	30,233.67	(4,816.17)	-16%	0.02%	35,049.84	30,233.67	(4,816.17)	Feb-10	Jun-10	Feb-10	Jun-10		2010
126519	Westvaco Sub RTU Replacement	-	75,976.71	75,976.71	100%	0.00%	48,678.59	124,116.53	75,437.94	Aug-09	Sep-09	Aug-09	Jan-10		2010
126520	Replace 34kv Circuit Breakers	43,927.57	47,914.80	3,987.23	8%	0.02%	43,928.27	47,914.80	3,986.53	Feb-10	Dec-10	Feb-10	Jan-11		2010
126521	Eddyville Prison Sub Upgrade	51,829.75	29,867.67	(21,962.08)	-74%	0.03%	51,829.75	29,867.67	(21,962.08)	Jan-10	Dec-10	Jan-10	Oct-10		2010
126522	Dawson Springs Add Protection	37,185.71	49,096.54	11,910.83	24%	0.02%	37,185.69	49,096.54	11,910.85	Feb-10	Aug-10	Feb-10	Dec-10		2010
126523	Ohio 11 Sub Retirement	-	27,323.67	27,323.67	100%	0.00%	-	27,323.67	27,323.67	Jan-10	Dec-10				2010
126524	Uniontown Mine Sub Retirement	-	24,070.54	24,070.54	100%	0.00%	-	24,070.54	24,070.54	Jan-10	Dec-10				2010
126525	Rplce Underrated Sub Reclosers	66,011.24	70,400.56	4,389.32	6%	0.04%	65,579.94	70,400.56	4,820.62	Jan-10	Sep-10	Jan-10	Dec-10		2010
126526	DSP Ashland Pipe Sub Add	-	773,069.07	773,069.07	100%	0.00%	-	1,013,249.07	1,013,249.07	Jan-10	Jan-12			Substation project cancelled and transferred to circuit work project only.	2010
126527	DSP Boonesboro 4kV Sub Upgrade	-	541,272.56	541,272.56	100%	0.00%	-	541,272.56	541,272.56	Jan-10	Sep-10			Project cancelled due to upgrade needs met with project 126320 - Boonesboro Park.	2010
126528	DSP Carntown Sub Upgrade	619,038.13	881,562.86	262,524.73	30%	0.34%	898,685.49	1,136,286.86	237,601.37	Jan-10	Dec-11	Jan-10	May-11		2010
126529	Versailles-Sub Project	-	159,468.00	159,468.00	100%	0.00%	739,734.51	1,588,140.00	848,405.49	Jan-10	Dec-12	Jan-12	Apr-13		2010
126530	Rineyville Sub Project	633,871.17	674,872.29	41,001.12	6%	0.35%	1,299,867.63	1,382,356.29	82,488.66	Jan-10	Jun-12	Jan-10	May-12		2010
126531	DSP Paris Detroit Harvestr Sub	206,023.68	269,946.62	63,922.94	24%	0.11%	215,921.95	269,946.62	54,024.67	Feb-10	Dec-10	Feb-10	Mar-12		2010
126534	DSP Richmond 2 Sub Upgrade	785,573.71	900,289.66	114,715.95	13%	0.43%	1,280,185.70	1,200,289.66	(79,896.04)	Jan-10	Jun-12	Jan-10	Jul-12		2010
126535	DSP Adams Substation	553,269.56	701,906.78	148,637.22	21%	0.30%	688,606.89	1,091,906.78	403,299.89	Jan-10	Dec-11	Jan-10	Jan-12		2010
126536	DSP Oxford Substation	532,600.17	700,667.28	168,067.11	24%	0.29%	728,461.96	1,140,671.28	412,209.32	Jan-10	Dec-11	Jan-10	Jan-12		2010
126537	DSP Oxford Breaker	-	169,901.11	169,901.11	100%	0.00%	-	169,901.11	169,901.11	Jan-10	May-10				2010
126538	DSP Ashland Ave 2 Breaker	153,143.02	179,772.13	26,629.11	15%	0.08%	153,414.60	179,772.13	26,357.53	Jan-10	Dec-10	Jan-10	Nov-10		2010
126539	DSP Joyland 2 Breaker	71,569.65	180,158.02	108,588.37	60%	0.04%	169,538.66	180,158.02	10,619.36	Jan-10	Dec-10	Jan-10	Jan-12		2010
126540	DSP Lexington Plant 2 Breaker	-	169,533.89	169,533.89	100%	0.00%	-	169,533.89	169,533.89	Jan-10	Dec-10				2010
126541	DSP Spindletop Substation	-	174,003.80	174,003.80	100%	0.00%	-	174,003.80	174,003.80	Jan-10	Dec-10				2010
126542	DSP Trafton Ave 12kV Main Brkr	270,591.73	250,467.46	(20,124.27)	-8%	0.15%	287,645.77	250,467.46	(37,178.31)	Feb-10	Dec-10	Feb-10	Dec-11		2010
126544	DSP Fairfield Substation	684,522.44	1,069,947.38	385,424.94	36%	0.37%	683,798.01	1,070,022.28	386,224.27	Nov-09	Dec-10	Nov-09	Dec-10	Project variance due to change in scope and lower equipment cost than originally estimated.	2010
126545	SCM 2010 Cent Wildlife Protctn	56,474.59	50,000.48	(6,474.11)	-13%	0.03%	56,474.59	50,000.48	(6,474.11)	Jan-10	Dec-10	Jan-10	Dec-10		2010
126546	SCM Central 2010 Sub Misc.	150,601.60	150,360.69	(240.91)	0%	0.08%	145,130.20	150,360.69	5,230.49	Jan-10	Dec-10	Jan-10	May-11		2010
126547	Rpr Ntwrk Sub Transf Rewinds	-	1,238,089.43	1,238,089.43	100%	0.00%	-	1,238,089.43	1,238,089.43	Jan-10	Dec-10			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects as transformer failures occur.	2010
126548	SCM 2010 Cent Rp Bushings	38,210.24	38,703.00	492.76	1%	0.02%	38,210.24	38,703.00	492.76	Jan-10	Dec-10	Jan-10	Dec-10		2010
126549	SCM 2010 Purc Regulators	59,461.21	59,924.56	463.35	1%	0.03%	59,461.21	59,924.56	463.35	Jan-10	Dec-10	Jan-10	Dec-10		2010
126550	SCM 2010 Cent Replace Breakers	147,141.90	156,536.56	9,394.66	6%	0.08%	149,050.48	156,536.56	7,486.08	Jan-10	Dec-10	Jan-10	Mar-12		2010
126551	SCM 2010 Central Rplc Battries	29,958.12	34,305.84	4,347.72	13%	0.02%	31,435.83	34,305.84	2,870.01	Jan-10	Dec-10	Jan-10	Jan-11		2010
126552	SCM 2010 Purchse Tools Central	9,488.28	25,026.00	15,537.72	62%	0.01%	9,488.28	25,026.00	15,537.72	Jan-10	Dec-10	Jan-10	Dec-10		2010
126557	CLINCH VALLEY DO	135,927.97	76,720.80	(59,207.17)	-77%	0.07%	148,364.67	76,720.80	(71,643.87)	Jan-10	Dec-10	Jan-10	Dec-10		2010
126560	MAYOC RECLOSERS	41,899.34	46,415.97	4,516.63	10%	0.02%	46,729.82	46,415.97	(313.85)	Jan-10	Dec-12	Jan-10	Dec-11		2010
126561	MAYOC KENTON CIRCUIT ADDITION	241,880.02	150,360.00	(91,520.02)	-61%	0.13%	216,083.63	150,360.00	(65,723.63)	Mar-10	Aug-10	Mar-10	Oct-10		2010
126562	MAYOC A O SMITH CIRCUIT 607	49,099.63	36,917.97	(12,181.66)	-33%	0.03%	49,099.63	36,917.97	(12,181.66)	Jan-10	Mar-10	Jan-10	Mar-10		2010
126563	MAYOC MT OLIVET RECONDUCTOR	252,123.46	219,318.00	(32,805.46)	-15%	0.14%	258,847.62	219,318.00	(39,529.62)	Feb-10	Jun-10	Feb-10	Nov-10		2010
126564	MAYOC A O SMITH BREAKER	-	74,780.00	74,780.00	100%	0.00%	-	74,780.00	74,780.00	Mar-10	Jun-10				2010
126565	MAYOC HOSPITAL CIRCUIT	187,084.23	149,206.00	(37,878.23)	-25%	0.10%	187,084.23	149,206.00	(37,878.23)	Apr-10	Sep-10	Apr-10	Aug-10		2010
126566	MAYOC CORE BARREL	3,398.15	3,026.40	(371.75)	-12%	0.00%	3,398.15	3,026.40	(371.75)	Feb-10	Apr-10	Feb-10	May-10		2010
126567	MAYOC LOAD LOGGERS	7,455.07	6,984.00	(471.07)	-7%	0.00%	7,455.07	6,984.00	(471.07)	Feb-10	Apr-10	Feb-10	Sep-10		2010
126569	002-Wofford RTURepl	26,003.39	-	(26,003.39)		0.01%	67,970.01	23,864.78	(44,105.23)			Jul-09	Apr-10		2010
126570	051-Pittsburg RTURepla	32,802.09	-	(32,802.09)		0.02%	34,155.00	1,197.14	(32,957.86)			Jul-09	Apr-11		2010
126593	TC CT HGPI KU#1	5,116,434.29	5,060,789.64	(55,644.65)	-1%	2.79%	5,200,247.69	7,690,789.64	2,490,541.95	Jul-09	Dec-10	Jul-09	Dec-10		2010
126599	RECON CKT 334	162,463.11	323,665.87	161,202.76	50%	0.09%	171,867.69	323,665.87	151,798.18	Aug-10	Nov-10	Aug-10	Nov-11		2010
126601	REMOVE YELLOWROCK 34.5	6,742.87	-	(6,742.87)		0.00%	6,742.87	-	(6,742.87)			Jun-10	Aug-10		2010
126602	PURCH VOLTAGE RECORDER	8,340.59	8,148.00	(192.59)	-2%	0.00%	8,340.59	8,148.00	(192.59)	Jan-10	Dec-10	Jan-10	Dec-10		2010
126603	PURCH POLE JACK	3,994.02	3,492.00	(502.02)	-14%	0.00%	3,994.02	3,492.00	(502.02)	Jan-10	Dec-10	Jan-10	Dec-10		2010
126604	PURCH COMP TOOL	4,265.15	3,492.00	(773.15)	-22%	0.00%	4,265.15	3,492.00	(773.15)	Jan-10	Dec-10	Jan-10	Aug-10		2010
126605	PURCH DATA LOGGERS	-	2,328.00	2,328.00	100%	0.00%	-	2,328.00	2,328.00	Jan-10	Dec-10				2010
126606	PURCH COMPRESSION TOOL	3,445.74	2,328.00	(1,117.74)	-48%	0.00%	3,445.74	2,328.00	(1,117.74)	Jan-10	Dec-10	Jan-10	Dec-10		2010
126607	RECLOSERS	63,180.35	65,527.92	2,347.57	4%	0.03%	63,459.28	65,527.92	2,068.64	Jan-10	Nov-10	Jan-10	Dec-10		2010
126622	KU FACILITY IMPROVEMENTS-2011	274,297.31	301,798.40	27,501.09	9%	0.15%	274,297.31	4,986,798.40	4,712,501.09	Dec-09	Dec-10	Dec-09	Mar-11		2010
126623	SIMPSONVILLE FAC IMPRVMTS-2011	153,066.55	108,066.00	(45,000.55)	-42%	0.08%	34,531.81	108,066.00	73,534.19	Dec-09	Jun-12	Dec-09	Dec-10		2010
126624	FURNITURE/OFFICE EQP-KU 2011	12,875.60	100,598.78	87,723.18	87%	0.01%	12,875.60	100,598.78	87,723.18	Dec-09	Dec-10	Dec-09	Mar-11		2010

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
126625	GREEN INITIATIVES-KU 2011	-	10,240.00	10,240.00	100%	0.00%	-	10,240.00	10,240.00	Dec-09	Dec-10				2010
126626	CONTRACT MGMT EQP-KU 2011	-	39,296.00	39,296.00	100%	0.00%	-	39,296.00	39,296.00	Oct-10	Nov-10				2010
126627	SECURITY SYSTEM EQUIP-KU 2011	104,341.34	98,242.00	(6,099.34)	-6%	0.06%	104,341.34	98,242.00	(6,099.34)	Dec-09	Dec-10	Dec-09	May-11		2010
126628	TOOLS & EQP - KU 2011	2,700.00	20,120.58	17,420.58	87%	0.00%	2,700.00	20,120.58	17,420.58	Dec-09	Jan-11	Dec-09	Apr-11		2010
126629	DIST CAPITAL FAC IMPRVMTS-2011	353,807.46	617,168.00	263,360.54	43%	0.19%	353,807.46	617,168.00	263,360.54	Dec-09	Jan-11	Dec-09	May-11		2010
126630	REB FAC CAPITAL IMPRVMTS-2011	412,028.89	485,524.00	73,495.11	15%	0.22%	412,028.89	485,524.00	73,495.11	Dec-09	Jan-11	Dec-09	May-11		2010
126635	DOIT KU POLE LOADING DESIGN	82,237.50	100,104.00	17,866.50	18%	0.04%	82,237.50	100,104.00	17,866.50	Jan-10	Dec-10	Jan-10	Dec-10		2010
126638	GS-KU-Cyber Security	603,092.44	1,160,000.00	556,907.56	48%	0.33%	2,109,033.34	1,160,000.00	(949,033.34)	Dec-09	Dec-13	Dec-09	Dec-13	Reduction in scope due to Brown and Haefling removed because network connectivity was eliminated, which reduced compliance requirements.	2010
126639	GS-KU-Satellite Phone	39,411.50	29,580.00	(9,831.50)	-33%	0.02%	41,485.17	29,580.00	(11,905.17)	Jan-10	Jun-11	Jan-10	Jun-11		2010
126641	GS-KU-Model Dam Software	4,356.60	8,000.00	3,643.40	46%	0.00%	4,356.60	8,000.00	3,643.40	Jan-10	Jan-11	Jan-10	Jan-11		2010
126642	GS-KU-Model Strct Software	2,332.00	3,000.00	668.00	22%	0.00%	2,332.00	3,000.00	668.00	Jan-10	Jan-11	Jan-10	Jan-11		2010
126658	ADD CAPACITORS	-	94,218.53	94,218.53	100%	0.00%	64,966.97	94,218.53	29,251.56	Jan-10	May-10	Jan-10	Jul-12		2010
126674	HW/SW Dev Tools 026520-KU10	-	15,102.00	15,102.00	100%	0.00%	-	15,102.00	15,102.00	Jul-09	Dec-10				2010
126681	Config Mgr Infra Req-KU10	2,399.11	32,110.00	29,710.89	93%	0.00%	2,399.11	32,110.00	29,710.89	Jan-10	Dec-10	Jan-10	May-11		2010
126683	New OS Compatibility -KU10	22,133.07	24,700.00	2,566.93	10%	0.01%	22,133.07	24,700.00	2,566.93	Jan-10	Dec-10	Jan-10	May-11		2010
126685	Prod Software Upgrd-KU10	3,994.45	176,358.00	172,363.55	98%	0.00%	3,994.45	176,358.00	172,363.55	Jan-10	Dec-10	Jan-10	May-11		2010
126687	Microsoft License-KU10	83,876.13	37,050.00	(46,826.13)	-126%	0.05%	83,876.13	37,050.00	(46,826.13)	Jan-10	Nov-10	Jan-10	May-11		2010
126689	UC4 Upgrade-KU10	-	525.35	525.35	100%	0.00%	-	525.35	525.35	Jan-10	Dec-10				2010
126691	Server Cap Expan & Rel-KU10	55,900.92	50,177.92	(5,723.00)	-11%	0.03%	55,900.92	50,177.92	(5,723.00)	Jan-10	Jan-11	Jan-10	May-11		2010
126693	CRAC Unit Repl - KU10	-	123,505.00	123,505.00	100%	0.00%	-	123,505.00	123,505.00	Jan-10	Dec-10				2010
126695	SAN DR/Test Envrmt- KU10	-	227,396.74	227,396.74	100%	0.00%	-	227,396.74	227,396.74	Jan-10	Dec-10				2010
126697	Std logon wActive Dir-KU10	-	7,566.74	7,566.74	100%	0.00%	-	7,566.74	7,566.74	Jan-10	Dec-10				2010
126699	Migration to OV Ops-KU10	-	20,380.50	20,380.50	100%	0.00%	-	20,380.50	20,380.50	Jan-09	Dec-10				2010
126701	Exp to cvr & mntr srvr-KU10	-	12,350.00	12,350.00	100%	0.00%	-	12,350.00	12,350.00	Jan-10	Dec-10				2010
126703	Intgrt wBladelogic&NetIQ-KU10	-	20,380.50	20,380.50	100%	0.00%	-	20,380.50	20,380.50	Jan-10	Dec-10				2010
126705	Storage for HP RISS-KU10	-	46,337.00	46,337.00	100%	0.00%	-	46,337.00	46,337.00	Jan-10	Dec-10				2010
126707	Upgrd BlackBerry Ver-KU10	-	2,431.74	2,431.74	100%	0.00%	-	2,431.74	2,431.74	Jan-10	Dec-10				2010
126709	EnterpriseStorage Exp-KU10	-	74,100.00	74,100.00	100%	0.00%	-	197,756.74	197,756.74	Jan-10	Dec-10				2010
126711	CIP Compliance-KU10	76,173.46	247,000.00	170,826.54	69%	0.04%	76,173.46	247,000.00	170,826.54	Jan-10	Dec-10	Jan-10	Mar-12		2010
126724	IT KU IVR SYSTEM	564,025.73	499,916.80	(64,108.93)	-13%	0.31%	557,339.87	499,916.80	(57,423.07)	Jan-10	Dec-10	Jan-10	Dec-10		2010
126725	IT KU CALL CENTER TECH	23,476.04	117,534.72	94,058.68	80%	0.01%	23,476.04	117,534.72	94,058.68	Jan-10	Dec-10	Jan-10	Dec-10		2010
126726	IT KU ADDRESS VERIFICATION	-	24,995.84	24,995.84	100%	0.00%	-	24,995.84	24,995.84	Jan-10	Dec-10				2010
126727	IT KU DSM TECH (DB & TOOLKIT)	-	125,015.04	125,015.04	100%	0.00%	-	125,015.04	125,015.04	Jan-10	Dec-10				2010
126728	IT KU RETAIL HARDWARE INFRA	96,276.46	100,003.84	3,727.38	4%	0.05%	96,276.46	100,003.84	3,727.38	Jan-10	Dec-10	Jan-10	Dec-10		2010
126729	IT KU TEXTING (CUST COMM)	144,638.40	125,004.80	(19,633.60)	-16%	0.08%	159,857.73	125,004.80	(34,852.93)	Jan-10	Aug-11	Jan-10	Feb-12		2010
126730	IT KU BASE BHVR/CREDIT SCORING	-	25,000.96	25,000.96	100%	0.00%	-	25,000.96	25,000.96	Jan-10	Dec-10				2010
126731	IT KU XEROX (REPLACE/CONTRACT)	-	37,529.60	37,529.60	100%	0.00%	-	37,529.60	37,529.60	Jan-10	Dec-10				2010
126755	KU MISC BUSINESS OFFICE 2010	115,806.31	100,000.00	(15,806.31)	-16%	0.06%	121,165.02	100,000.00	(21,165.02)	Jan-10	Dec-10	Jan-10	Nov-12		2010
126756	KU METER EQUIPMENT	-	58,496.00	58,496.00	100%	0.00%	-	58,496.00	58,496.00	Jan-10	Dec-18				2010
126757	KU METER PROJECTS	-	43,008.00	43,008.00	100%	0.00%	-	43,008.00	43,008.00	Jan-10	Dec-10				2010
126758	KU ERTS 2010	185,239.37	125,004.80	(60,234.57)	-48%	0.10%	185,239.37	125,004.80	(60,234.57)	Jan-10	Dec-10	Jan-10	Jan-11		2010
126759	MTR READING GPS	-	5,002.24	5,002.24	100%	0.00%	-	5,002.24	5,002.24	Jan-10	Dec-10				2010
126760	WEST CALL CTR	-	1,132,500.00	1,132,500.00	100%	0.00%	-	1,132,500.00	1,132,500.00	Jan-10	Dec-10			Project delayed due to further analysis on the site and timing of the project. The Morganfield call center project began in late 2010 and was completed in 2012.	2010
126768	W.Lexington-Bkr Upgrade	137,545.63	350,168.41	212,622.78	61%	0.08%	222,403.99	350,170.09	127,766.10	Jan-10	Jun-10	Jan-10	Mar-11		2010
126769	Elihu-Transfomer Upgrade	-	99,995.40	99,995.40	100%	0.00%	-	99,995.40	99,995.40	Jul-10	Dec-10				2010
126770	Bardstown Tranformer Upgrade	-	1,500,721.61	1,500,721.61	100%	0.00%	-	1,500,729.05	1,500,729.05	Jan-10	May-10			Project cancelled due to lack of need.	2010
126772	Hardin Co. Transformer Upgrade	-	200,096.32	200,096.32	100%	0.00%	-	200,097.28	200,097.28	Jan-10	May-10				2010
126773	West Cliff Rebuild	85,319.76	2,001,419.73	1,916,099.97	96%	0.05%	3,033,911.36	2,001,419.73	(1,032,491.63)	Sep-10	Jul-12	Sep-10	Jul-12	Various delays pushed work from 2010 to 2011.	2010
126774	Danville Breakers	144,948.29	600,428.41	455,480.12	76%	0.08%	249,353.55	600,431.47	351,077.92	Jan-10	Oct-10	Jan-10	Mar-11	The budget assumed that the purchase and installation would be completed in 2010. The project began in July and continued into 2011.	2010
126775	Cynthiana Switch-Bkr Cnversion	-	1,000,695.74	1,000,695.74	100%	0.00%	-	1,000,702.94	1,000,702.94	Jul-10	Nov-10			Project cancelled due to system condition changes studied in the Transmission Expansion Plan (TEP).	2010
126776	Relay Replacements-2010	643,579.95	699,992.16	56,412.21	8%	0.35%	645,566.11	1,199,993.40	554,427.29	Jan-10	Dec-10	Jan-10	Jun-11		2010
126777	Fiber on Scott- Adams,Toyota	-	999,990.84	999,990.84	100%	0.00%	-	999,990.84	999,990.84	Jul-10	Dec-10			Project cancelled due to lack of need.	2010
126778	Fiber in Danville- Lebanon	-	999,990.84	999,990.84	100%	0.00%	-	999,990.84	999,990.84	Jul-10	Dec-10			Project cancelled due to lack of need.	2010
126779	Surge Arrestors - KU-2011	95,141.66	399,993.96	304,852.30	76%	0.05%	87,311.59	800,000.28	712,688.69	Jan-10	Dec-10	Jan-10	Mar-11	Budget is developed at a higher level to encompass multiple projects. Fewer replacements were needed on this project and the remaining funding was used for other projects.	2010
126780	Batteries - KU-2010	95,764.33	299,998.56	204,234.23	68%	0.05%	108,562.53	899,995.68	791,433.15	Jan-10	May-11	Jan-10	Mar-11		2010
126781	Station Srvce Transfrmr-2010	169,462.51	699,998.22	530,535.71	76%	0.09%	189,724.61	2,099,994.66	1,910,270.05	Oct-10	Feb-11	Oct-10	Feb-11	Budget is developed at a higher level to encompass multiple projects. Fewer replacements were needed on this project and the remaining funding was used for other projects.	2010
126782	Instrument Xfrmr Rplment-2010	125,235.98	200,003.16	74,767.18	37%	0.07%	125,236.81	600,009.48	474,772.67	Jan-10	Dec-10	Jan-10	Mar-11		2010
126783	Meredith	0.04	312.68	312.64	100%	0.00%	36.12	312.68	276.56	Sep-10	Jun-12	Sep-10	Jun-12		2010
126784	Central Hardin	(0.08)	(8,931.51)	(8,931.43)	100%	0.00%	0.00	(8,930.79)	(8,930.79)	Aug-10	Jun-11	Aug-10	Jun-11		2010
126785	Work Mgmt / FRP software	1,746,076.55	2,699,991.57	953,915.02	35%	0.95%	2,686,745.65	2,999,990.55	313,244.90	Mar-10	Oct-11	Mar-10	Oct-11	The 2010 budget also covered the LG&E portion in project 127175. Work began earlier in 2010 than the budget assumed.	2010
126786	SEL Software for event viewing	17,422.16	49,997.82	32,575.66	65%	0.01%	17,422.16	49,997.82	32,575.66	Jan-10	Jun-10	Jan-10	Mar-11		2010
126787	Test Bench	23,753.59	49,997.82	26,244.23	52%	0.01%	36,707.58	49,997.82	13,290.24	Jan-10	Dec-10	Jan-10	Jun-11		2010
126788	DGA Oil Analyzer	104,214.39	99,995.40	(4,218.99)	-4%	0.06%	104,214.39	99,995.40	(4,218.99)	Jul-10	Dec-10	Jul-10	Nov-10		2010
126789	CIP-physical sercurity and IT	-	200,003.16	200,003.16	100%	0.00%	-	600,009.48	600,009.48	Dec-10	Jun-11				2010
126790	Higby Mill Brk Replacement	821,826.80	800,534.44	(21,292.36)	-3%	0.45%	821,837.75	800,539.96	(21,297.79)	Jan-10	Jun-10	Jan-10	Jul-10		2010

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
126791	Transformer-Fault Monitoring	-	308,998.32	308,998.32	100%	0.00%	-	926,994.96	926,994.96	Jan-10	Dec-12			Project cancelled due to lack of need.	2010
126792	Symrna 69kv/27MVAR Capacitor	-	300,214.15	300,214.15	100%	0.00%	-	300,216.31	300,216.31	Jan-10	Jul-10			Project cancelled due to lack of need per Transmission Planning.	2010
126793	Rplce Bkr 192-808 Shelbyvile-S	-	300,201.09	300,201.09	100%	0.00%	-	300,203.25	300,203.25	Jan-10	Jun-10			Project cancelled due to lack of need per Transmission Planning.	2010
126794	Inst 69kv/54.0MVA Capactr FMC	425,319.13	300,214.15	(125,104.98)	-42%	0.23%	436,626.70	300,216.31	(136,410.39)	Jan-10	Dec-10	Jan-10	Jun-11		2010
126795	69k/21.6MVAR Nich City Sub	183,605.52	-	(183,605.52)		0.10%	385,297.29	1,000,715.32	615,418.03	Jan-10	Jun-12	Jan-10	Apr-12		2010
126796	36MVA Capctr-Rogersville 69kV	246,163.10	300,214.15	54,051.05	18%	0.13%	335,636.91	300,216.31	(35,420.60)	May-10	Nov-10	May-10	Jul-11		2010
126797	Replace 600A Bkr Shelbyville	8,110.61	300,214.15	292,103.54	97%	0.00%	22,839.75	314,945.45	292,105.70	Nov-09	Dec-09	Nov-09	Jan-00		2010
126800	Fiber Upgrades 2011	-	200,003.16	200,003.16	100%	0.00%	-	700,004.40	700,004.40	Jan-10	Dec-11				2010
126802	Replace & Upgrd Color Scaner	-	24,989.94	24,989.94	100%	0.00%	-	24,989.94	24,989.94	Jan-10	Jun-10				2010
126803	Draw DT/Enhance AutoCAD-KU	-	100,078.18	100,078.18	100%	0.00%	169,171.38	303,193.28	134,021.90	Apr-11	Nov-12	Apr-11	Apr-13		2010
126823	DX Dam Leakage Remediation	3,105,925.98	351,356.35	(2,754,569.63)	-784%	1.70%	11,485,663.43	29,962,709.85	18,477,046.42	Nov-09	Dec-13	Nov-09	Dec-11	Original 2010 budget was for engineering evaluation only but actual work started earlier than planned (rock stabilization).	2010
126824	ParkToPocketSONET Upgrd	293,411.83	301,896.21	8,484.38	3%	0.16%	293,411.83	301,896.21	8,484.38	Mar-10	Dec-10	Mar-10	Jan-11		2010
126826	Repl Prologix Platform-KU10	274,603.12	149,761.92	(124,841.20)	-83%	0.15%	274,603.12	149,761.92	(124,841.20)	Jan-10	Oct-10	Jan-10	Jan-11		2010
126831	Wiring Upgrd for VoIP & Data	-	150,950.80	150,950.80	100%	0.00%	-	150,950.80	150,950.80	Jan-10	Dec-10				2010
126832	Stone Road Shop Expansion	397,164.49	251,268.33	(145,896.16)	-58%	0.22%	409,449.42	251,268.33	(158,181.09)	Jul-10	Dec-10	Jul-10	May-11		2010
126834	Tech Test Lab & Related-KU10	5,498.22	44,460.00	38,961.78	88%	0.00%	5,498.22	44,460.00	38,961.78	Jan-10	Dec-10	Jan-10	Mar-11		2010
127045	PR13 Back-up Air Compressor KU	-	7,050.36	7,050.36	100%	0.00%	-	7,050.36	7,050.36	Jun-09	Dec-09				2010
127047	KU RELIABILITY SW	-	94,000.57	94,000.57	100%	0.00%	-	94,000.57	94,000.57	Jan-10	Jan-10				2010
127062	Boonesboro Nrth Substation	-	200,217.45	200,217.45	100%	0.00%	-	200,217.45	200,217.45	Jan-10	Jun-10				2010
127063	Bdstown Ind Thermal Upgrd	128,296.52	300,417.68	172,121.16	57%	0.07%	125,868.52	300,417.68	174,549.16	Jan-10	Jun-10	Jan-10	Mar-11		2010
127064	KY-St Hosp-Dville Thrml Upgrd	130,756.87	601,015.76	470,258.89	78%	0.07%	130,756.87	601,015.76	470,258.89	Jan-10	Aug-10	Jan-10	Feb-11	Project was under budget due to fewer site issues encountered than expected.	2010
127067	34.5kv Budget 2011	-	200,692.68	200,692.68	100%	0.00%	-	616,339.46	616,339.46	Jan-10	Dec-12				2010
127069	Central Hardin - EKP	-	(1.76)	(1.76)	100%	0.00%	-	(1.76)	(1.76)	Jan-10	Jun-10				2010
127070	Merdith- TVA	-	(1.37)	(1.37)	100%	0.00%	-	(1.37)	(1.37)	Jan-10	Dec-10				2010
127071	Paris-Millersburg Hwy Relo	-	100,270.52	100,270.52	100%	0.00%	672,378.40	632,593.24	(39,785.16)	Jan-11	Aug-14	Jan-11	Aug-14		2010
127072	Lockport - Shadrck P2	169,311.53	350,406.05	181,094.52	52%	0.09%	169,311.53	350,406.05	181,094.52	Feb-10	May-10	Feb-10	May-10		2010
127073	Shadrack - E.Frankfort P2	-	490,568.28	490,568.28	100%	0.00%	-	490,568.28	490,568.28	Sep-10	Jun-11			This pole replacement project was reprioritized and delayed to 2015.	2010
127080	Green Rv Plant-Erlngton 69k	574,539.76	99,999.91	(474,539.85)	-475%	0.31%	1,065,875.12	99,999.91	(965,875.21)	Aug-10	Dec-10	Aug-10	Oct-11	The scope of the project expanded after the budget was finalized.	2010
127081	Elihu to Sewelton 69kv	-	99,999.91	99,999.91	100%	0.00%	-	99,999.91	99,999.91	Jan-10	Mar-10				2010
127082	Dix Dam to Bonds Mill 69kv	-	99,999.91	99,999.91	100%	0.00%	-	99,999.91	99,999.91	Jan-10	Mar-10				2010
127083	Grahamville - S.Paducah 161kv	-	99,999.91	99,999.91	100%	0.00%	-	99,999.91	99,999.91	Jan-10	Mar-10				2010
127085	Oracle Servers - 2009 (KU %)	12,721.53	-	(12,721.53)		0.01%	128,702.68	115,981.15	(12,721.53)			Aug-09	Jun-10		2010
127097	Pineville to Harlan 161kv	-	99,999.91	99,999.91	100%	0.00%	-	99,999.91	99,999.91	Aug-10	Oct-10				2010
127130	Brown to Tyrone 138kv	-	99,999.91	99,999.91	100%	0.00%	-	99,999.91	99,999.91	Jan-10	Mar-10				2010
127142	Openview.NET- KU	-	70,000.00	70,000.00	100%	0.00%	195,919.50	70,000.00	(125,919.50)	Apr-11	Aug-11	Apr-11	Mar-12		2010
127143	OATI Tools- KU	-	105,000.00	105,000.00	100%	0.00%	-	105,000.00	105,000.00	Jan-10	Mar-10				2010
127144	Tools for Transaction Analyst	-	7,000.00	7,000.00	100%	0.00%	-	7,000.00	7,000.00	Apr-10	May-10				2010
127145	Tools for Optors- outage schd	-	35,000.00	35,000.00	100%	0.00%	-	35,000.00	35,000.00	Mar-11	Nov-11				2010
127147	Eliminate Dix Dax (Telecom)	-	200,000.00	200,000.00	100%	0.00%	-	500,000.00	500,000.00	Jun-11	Nov-11				2010
127148	CIP- KU 2011	-	53,000.00	53,000.00	100%	0.00%	42,123.22	193,000.00	150,876.78	Mar-11	Dec-11	Mar-11	Sep-12		2010
127159	3rd FLOOR REMODEL	-	150,000.00	150,000.00	100%	0.00%	-	150,000.00	150,000.00	Jan-10	Jan-11				2010
127160	161-161KV XFORMER BKR	138,836.53	-	(138,836.53)		0.08%	165,270.74	26,434.21	(138,836.53)			Aug-09	Nov-10		2010
127161	161-161KV BUS TIE SWITCH	1,094.76	-	(1,094.76)		0.00%	245,229.35	88,643.57	(156,585.78)			Jan-09	Sep-10		2010
127162	161-Control House	586,174.52	-	(586,174.52)		0.32%	600,169.81	-	(600,169.81)	Jan-10	Sep-10	Jan-10	Jun-11	As work continued on project 126180 KMPA Substation, it became apparent that a new control house was needed. This project was not budgeted.	2010
127168	SMART METER KUTL	-	250,000.00	250,000.00	100%	0.00%	-	10,750,000.00	10,750,000.00	Jan-10	Dec-10				2010
127188	KNITS-10	-	499,999.29	499,999.29	100%	0.00%	-	499,999.29	499,999.29	Jan-10	Jan-11			Budget was a placeholder amount for expected individual Network Interconnection Transmission Service projects.	2010
127208	Automate Sourcing (KU %)	-	92,000.00	92,000.00	100%	0.00%	-	92,000.00	92,000.00	May-11	Aug-11				2010
127212	FIELDNET KUTL	-	100,000.77	100,000.77	100%	0.00%	-	100,000.77	100,000.77	Jan-10	Dec-10				2010
127213	AUTO DISPATCH KUTL	-	150,000.64	150,000.64	100%	0.00%	-	150,000.64	150,000.64	Jan-10	Dec-10				2010
127214	RURAL KU AUTO DISPATCH	600,947.11	700,006.40	99,059.29	14%	0.33%	600,947.11	700,006.40	99,059.29	Jan-10	Jun-10	Jan-10	Dec-10		2010
127215	DSP 34 kV Metering	133,645.39	200,000.00	66,354.61	33%	0.07%	134,872.80	200,000.00	65,127.20	Jan-10	Dec-10	Jan-10	Jan-10		2010
127216	DSP Exeter Substation	199,548.73	70,000.00	(129,548.73)	-185%	0.11%	206,410.62	70,000.00	(136,410.62)	Jan-10	Dec-10	Jan-10	Dec-10		2010
127217	PENSION TO CAPITAL	-	(3,287,892.00)	(3,287,892.00)	100%	0.00%	-	(9,428,832.00)	(9,428,832.00)	Jan-10	Jan-25			Anticipated Adjustment was budgeted to this project, but actuals were spread to many individual projects.	2010
127222	Adj Pension to Mercer	-	(349,380.00)	(349,380.00)	100%	0.00%	-	(3,459,672.00)	(3,459,672.00)	Jan-10	Jan-00			Anticipated Adjustment was budgeted to this project, but actuals were spread to many individual projects.	2010
127234	PV-345-Panels	242,556.29	-	(242,556.29)		0.13%	321,527.66	90,043.12	(231,484.54)			Sep-09	Apr-11		2010
127235	131-LivingCo-Mat	24,688.64	-	(24,688.64)		0.01%	62,255.96	37,567.32	(24,688.64)			Sep-09	Aug-10		2010
127242	Newtown Pike Extension UG	713,038.62	-	(713,038.62)		0.39%	5,541.34	38,714.42	33,173.08			Sep-09	May-13	Completion of Public Works Highway job started in 2009. Funds reallocation from Public Works blanket project. Internal policy required individual projects for anything normally in a blanket project that cost $300K or more. 100% reimbursable project. Charges occurred in 2009 and 2010 for a total of $750K. Billings were done in 2011 and 2012 for a total of ($750K).	2010
127257	KU DCC CALL RECORD SYSTEM	10,669.72	-	(10,669.72)		0.01%	68,824.04	58,154.32	(10,669.72)			Dec-09	Jan-10		2010
127260	TC2 Temporary Workaround	2,932,475.91	4,402,976.70	1,470,500.79	33%	1.60%	5,713,274.21	7,233,615.63	1,520,341.42	Oct-09	Dec-13	Oct-09	Nov-11	Two of the three temporary lines were fully constructed. The third line was only partially constructed because right-of-way issues were resolved with the property owner before the line was completed.	2010
127266	TC2 CAPITAL SPARES - KU	1,850,455.85	-	(1,850,455.85)		1.01%	9,774,513.52	7,782,087.62	(1,992,425.90)	Oct-09	Jan-13	Oct-09	Jan-14	Timing related. Orders were not placed in 2009, moving a portion of the capital spares cost to 2010.	2010

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127285	NALLY & HAMILTON	618,961.76	-	(618,961.76)		0.34%	618,961.76	-	(618,961.76)			Feb-10	Jun-11	Emergent work due to the Nally and Hamilton Co request for KU to rebuild a portion of the Mill Creek Ckt. 0316 to serve the old Hamilton loadout. Funded from New Business blanket projects. Internal policy required individual projects for anything normally in a blanket project that cost $300K or more. 100% customer pay job, with it being refundable back to the customer.	2010
127286	GHENT BKR 946 IN	39,647.25	-	(39,647.25)		0.02%	243,002.77	45,805.60	(197,197.17)			Jan-09	May-11		2010
127297	BR 2-A Heater Replacement 10	186,632.56	-	(186,632.56)		0.10%	220,508.28	28,006.28	(192,502.00)			Nov-09	Dec-10		2010
127304	BR Infrared Thermal Probe 09	3,569.60	-	(3,569.60)		0.00%	16,870.43	13,300.83	(3,569.60)			Nov-09	Apr-10		2010
127307	TEE SOFTWARE	29,443.46	-	(29,443.46)		0.02%	29,443.46	-	(29,443.46)			Mar-10	Apr-11		2010
127310	FieldSmartView Licenses II KU	734.25	-	(734.25)		0.00%	13,984.25	13,250.00	(734.25)			Dec-09	Jun-10		2010
127342	Ops Engineering Wrkstation- KU	5,281.26	-	(5,281.26)		0.00%	5,281.26	-	(5,281.26)			Jan-10	Jan-10		2010
127346	NORTONVILLE DISTRIBUTION	71,913.88	-	(71,913.88)		0.04%	71,913.88	-	(71,913.88)	Jan-10	May-11	Jan-10	Mar-11		2010
127350	Open Composite Upgrade KU	7,074.36	-	(7,074.36)		0.00%	7,074.36	-	(7,074.36)			Jan-10	Aug-10		2010
127351	TRANSPORTATION HOISTS	(110.21)	-	110.21		0.00%	8,085.71	8,195.92	110.21			Dec-09	Jul-10		2010
127355	PinevilleEqpRM	37,011.73	-	(37,011.73)		0.02%	-	-	-			Jan-09	Jun-10		2010
127362	MM Sale of 3 Rivers Rock	58,289.00	-	(58,289.00)		0.03%	-	(58,289.00)	(58,289.00)			Dec-09	Nov-10		2010
127371	GR Ash Pond Instr. 2010	12,000.00	-	(12,000.00)		0.01%	12,000.00	-	(12,000.00)			Dec-09	Mar-10		2010
127372	ADAMS-SCOTT CO 69KV PARAMETERS	253,153.30	-	(253,153.30)		0.14%	271,059.25	-	(271,059.25)			Mar-10	Sep-11		2010
127377	ETARIFF KU 2010	86,439.23	-	(86,439.23)		0.05%	86,439.23	-	(86,439.23)			Jan-10	Dec-10		2010
127383	BR Alarm Management Upgrade 10	32,872.64	-	(32,872.64)		0.02%	32,872.64	-	(32,872.64)			Jan-10	Nov-10		2010
127394	KBR10-E-Town69kV	233,986.31	-	(233,986.31)		0.13%	233,986.31	-	(233,986.31)			Jan-10	Nov-10		2010
127395	KBR10-GrnRver009	294,535.38	-	(294,535.38)		0.16%	295,431.34	-	(295,431.34)			Mar-10	Mar-11		2010
127405	Versailles Bypass Capacitor	314,623.23	-	(314,623.23)		0.17%	339,335.65	-	(339,335.65)			Jan-10	Jun-11	Emergency work due to Transmission Planning identifying it as needing to be completed ASAP. This project was funded by project 125074.	2010
127408	BRCT Install CT10 LCI - 10	265,221.59	-	(265,221.59)		0.14%	265,221.59	-	(265,221.59)			Jan-10	Apr-10		2010
127410	GH 1A Conveyor Belt Repl 10	7,058.32	-	(7,058.32)		0.00%	7,058.32	-	(7,058.32)			Feb-10	Feb-10		2010
127416	CustSelfServ LowIncome Enh KU	12,112.24	-	(12,112.24)		0.01%	12,112.24	-	(12,112.24)			Feb-10	Oct-10		2010
127420	TC UPGRADE A LIMESTONE MILL	98,843.74	-	(98,843.74)		0.05%	111,433.85	-	(111,433.85)			Feb-10	Nov-11		2010
127421	TC UPGRADE B LIMESTONE MILL	73,944.16	-	(73,944.16)		0.04%	66,159.82	-	(66,159.82)			Feb-10	Jan-11		2010
127423	BI Infrastructure - KU	11,728.70	-	(11,728.70)		0.01%	11,728.70	-	(11,728.70)			Mar-10	Oct-10		2010
127425	GH 1H Conveyor Belt Repl 10	9,424.25	-	(9,424.25)		0.01%	9,424.25	-	(9,424.25)			Mar-10	Apr-10		2010
127429	CustSelfServ-First Release KU	285,672.62	-	(285,672.62)		0.16%	285,232.22	-	(285,232.22)			May-10	Jan-11		2010
127431	SAP-ParallelTest&QAEnvironKU	86,111.92	-	(86,111.92)		0.05%	120,986.18	-	(120,986.18)			Feb-10	Jan-11		2010
127443	EnergyEff CommAuditProj KU	177,174.58	-	(177,174.58)		0.10%	177,174.68	-	(177,174.68)			Feb-10	Jan-11		2010
127444	ScottCo69kVBrkrs	512,916.30	-	(512,916.30)		0.28%	509,200.11	-	(509,200.11)			Mar-10	Mar-11	The project need was identified after the 2010 budget was prepared.	2010
127450	TC2 KU Limestone Bull Gear Mon	33,401.64	-	(33,401.64)		0.02%	33,401.64	-	(33,401.64)			Feb-10	Nov-10		2010
127452	TC2 KU Limestone Conveyors	19,721.63	-	(19,721.63)		0.01%	50,201.89	-	(50,201.89)			Feb-10	Jan-11		2010
127453	TC2 KU Upgrade Seals A Mill	30,999.95	-	(30,999.95)		0.02%	30,999.95	-	(30,999.95)			Feb-10	Nov-10		2010
127456	Grahamville Bus Tie Breaker	288,289.72	-	(288,289.72)		0.16%	249,559.48	-	(249,559.48)	Feb-10	Apr-11	Feb-10	Apr-11		2010
127462	OXFORDSUB#2TAP	58,534.49	-	(58,534.49)		0.03%	72,445.63	-	(72,445.63)			Aug-10	Sep-11		2010
127463	SV Conf. Table- KU	6,711.17	-	(6,711.17)		0.00%	6,711.17	-	(6,711.17)			Mar-10	May-10		2010
127466	GR Gland Steam Safety Vlv	15,141.90	-	(15,141.90)		0.01%	15,141.90	-	(15,141.90)			Feb-10	May-10		2010
127468	GH 1D Conveyor Belt Repl 10	153,890.13	-	(153,890.13)		0.08%	153,890.13	-	(153,890.13)			Mar-10	Jul-10		2010
127474	BRCT8 LCI 10	483,972.65	-	(483,972.65)		0.26%	483,972.65	-	(483,972.65)			Mar-10	Dec-10	Project started earlier than anticipated due to earlier than expected availability of LCI.	2010
127482	KU WEB MAPS CONNECTOR	7,517.87	-	(7,517.87)		0.00%	7,517.87	-	(7,517.87)			May-10	Dec-10		2010
127484	KU DETS ENHANCEMENTS	72,758.34	-	(72,758.34)		0.04%	72,758.34	-	(72,758.34)			Mar-10	Dec-10		2010
127485	AO SMITH BREAKER	63,898.80	-	(63,898.80)		0.03%	64,768.54	-	(64,768.54)			Feb-10	Aug-10		2010
127489	BR Weather Station 10	8,113.30	-	(8,113.30)		0.00%	8,113.30	-	(8,113.30)			Mar-10	Aug-10		2010
127491	KSH TO EAST UBUILD	742.66	-	(742.66)		0.00%	-	-	-			May-10	May-10		2010
127492	KSH TO DANVILLE EAST UB	59,546.01	-	(59,546.01)		0.03%	60,288.67	-	(60,288.67)			May-10	Nov-10		2010
127493	HARLAN WYE CIRCUIT	41,749.64	-	(41,749.64)		0.02%	42,805.68	-	(42,805.68)			May-10	Jun-11		2010
127495	PowerSimm - KU	158,136.11	-	(158,136.11)		0.09%	137,747.36	-	(137,747.36)			Mar-10	Oct-11		2010
127500	NAS - Dow Corning West OPGW	365,673.13	-	(365,673.13)		0.20%	460,601.02	-	(460,601.02)			Jun-10	Oct-11	Emergency work to replace fiber.	2010
127508	PDS/TEST LAN KU	11,949.35	-	(11,949.35)		0.01%	11,949.35	-	(11,949.35)			Jun-10	Sep-10		2010
127509	GR 2010 Water Truck	50,794.44	-	(50,794.44)		0.03%	50,794.44	-	(50,794.44)			Apr-10	Jun-10		2010
127513	GR 2010 #5 Boiler Feed Pump	191,388.77	-	(191,388.77)		0.10%	191,388.77	-	(191,388.77)			Mar-10	Oct-10		2010
127516	GH Gypsum Stack Drainage Sys	759,148.82	-	(759,148.82)		0.41%	759,148.82	-	(759,148.82)			May-10	Aug-10	Emergent work due to condition of gypsum stack dike	2010
127527	GH 2M1 Conveyor Belt Repl 10	9,435.57	-	(9,435.57)		0.01%	9,435.57	-	(9,435.57)			May-10	Jun-10		2010
127528	GH 4M Conveyor Belt Repl 10	16,025.12	-	(16,025.12)		0.01%	16,025.12	-	(16,025.12)			Jun-10	Nov-10		2010
127529	GH 4N3 Conveyor Belt Repl 10	4,202.80	-	(4,202.80)		0.00%	4,202.80	-	(4,202.80)			Jun-10	Nov-10		2010
127541	Ener Eff -Operations Auto KU	57,238.82	-	(57,238.82)		0.03%	1,070,685.40	-	(1,070,685.40)	Jan-10	Dec-12	Jan-10	Oct-12		2010
127544	TC2 KU Whse Racks & Storage	96,410.55	-	(96,410.55)		0.05%	96,410.55	-	(96,410.55)			Apr-10	Oct-10		2010
127545	Service Order Recon-KU	29,549.50	-	(29,549.50)		0.02%	29,549.50	-	(29,549.50)			May-10	Dec-10		2010
127546	238-RemoteEndsWrk	143,917.64	-	(143,917.64)		0.08%	277,532.10	-	(277,532.10)			Jun-10	Dec-12		2010
127547	Landsdowne CKT 0033 EXTENSION	232,072.50	-	(232,072.50)		0.13%	252,538.61	-	(252,538.61)			Aug-10	Nov-10		2010
127549	FALLS Software Purchase	50,269.00	-	(50,269.00)		0.03%	76,643.92	-	(76,643.92)			May-10	Mar-11		2010
127550	BR 2-A Htr Drain Pump Repl 10	58,215.68	-	(58,215.68)		0.03%	56,052.50	-	(56,052.50)			May-10	May-11		2010
127554	GH 6G Conveyor Belt Repl 10	3,893.48	-	(3,893.48)		0.00%	3,893.48	-	(3,893.48)			Jun-10	Oct-10		2010
127555	GH 1E Conveyor Belt Repl 10	21,999.20	-	(21,999.20)		0.01%	21,999.20	-	(21,999.20)			May-10	Jun-10		2010
127556	ARNDORCSTR-RODA	419,211.98	-	(419,211.98)		0.23%	843,095.66	-	(843,095.66)			May-10	Mar-11	Emergency work on failed tower began late in 2010 after the 2011 budget was final and continued into 2011.	2010
127560	CANE RUN 7 - KU	113,711.27	-	(113,711.27)		0.06%	316,642,281.67	-	(316,642,281.67)	Jan-10	May-15	Jan-10	Jan-00		2010
127562	Drafting PCs/Printers-KU	33,048.56	-	(33,048.56)		0.02%	33,048.56	-	(33,048.56)			May-10	Dec-10		2010

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
127564	Simpsonville Ofc Furniture KU	2,416.59	-	(2,416.59)		0.00%	2,416.59	-	(2,416.59)			May-10	Dec-10		2010
127568	Domain Controller - KU	3,782.25	-	(3,782.25)		0.00%	3,782.25	-	(3,782.25)			Aug-10	Mar-11		2010
127570	GH1 Aux Trans Feeder Cable	267,732.77	-	(267,732.77)		0.15%	268,831.65	-	(268,831.65)			May-10	Dec-10		2010
127571	DMZ Servers - KU	20,835.89	-	(20,835.89)		0.01%	20,835.89	-	(20,835.89)			Jul-10	May-11		2010
127606	Warsaw East Capacitor Bank	171,885.80	-	(171,885.80)		0.09%	(0.00)	-	0.00			Jul-10	Sep-11		2010
127615	BRCT Borescope 10	55,863.61	-	(55,863.61)		0.03%	55,863.61	-	(55,863.61)			May-10	Oct-10		2010
127616	Ohio Lumex Merc Anlzr Upgrade	14,176.25	-	(14,176.25)		0.01%	14,176.25	-	(14,176.25)			May-10	Sep-10		2010
127617	Stack Monitor Cal Kit	4,356.03	-	(4,356.03)		0.00%	4,356.03	-	(4,356.03)			Jul-10	Sep-10		2010
127637	GR Vlb Mon Equipment	43,791.40	-	(43,791.40)		0.02%	43,791.40	-	(43,791.40)			Jun-10	Sep-10		2010
127638	GR Thermography Camera	13,658.14	-	(13,658.14)		0.01%	13,658.14	-	(13,658.14)			Jun-10	Nov-10		2010
127640	GR Air Dryers	27,522.48	-	(27,522.48)		0.02%	27,618.13	-	(27,618.13)			Jun-10	Dec-10		2010
127644	LivingstonCo-KYDam Fiber Upgr	316,740.49	-	(316,740.49)		0.17%	405,709.13	-	(405,709.13)			Feb-10	Dec-12	This project was identified after the 2010 budget was prepared.	2010
127647	FUEL WORX LICENSE FEE KU	21,438.50	-	(21,438.50)		0.01%	34,730.37	-	(34,730.37)			May-10	Apr-11		2010
127654	2010 KU Transformer Replace #1	25,203.83	-	(25,203.83)		0.01%	25,204.71	-	(25,204.71)			May-10	May-10		2010
130001	REPLACE BOC CRAC UNIT-KU	132,027.75	-	(132,027.75)		0.07%	-	-	-			Dec-10	May-11		2010
130011	Ghent Switch Replacement	347,736.48	-	(347,736.48)		0.19%	547,105.41	-	(547,105.41)	Jun-10	Jun-12	Jun-10	Nov-12	Emergency work for faulty switches identified after the budget was prepared.	2010
130013	CCS/TOE ENHANCE KU10	20,395.75	-	(20,395.75)		0.01%	20,395.75	-	(20,395.75)			May-10	Jan-11		2010
130015	AVG HANDLE TIME KU 10	146,009.85	-	(146,009.85)		0.08%	146,009.85	-	(146,009.85)			May-10	Jan-11		2010
130032	CERUS III - KU 10	146,731.93	-	(146,731.93)		0.08%	146,731.93	-	(146,731.93)			Jun-10	Jan-11		2010
130048	TY ASH SLUICE PMP MTR 10	14,278.93	-	(14,278.93)		0.01%	14,278.93	-	(14,278.93)			Jun-10	Jul-10		2010
130064	SV Bookcases KU	3,191.99	-	(3,191.99)		0.00%	3,191.99	-	(3,191.99)			Jun-10	Jul-10		2010
130075	RSLogix 500 Pro Purchase	8,172.80	-	(8,172.80)		0.00%	8,172.80	-	(8,172.80)			Jun-10	Sep-10		2010
130079	Construction for DO - KU 11	98,209.73	-	(98,209.73)		0.05%	102,130.07	-	(102,130.07)			Jun-10	May-11		2010
130096	HEP NDE Equipment	6,648.51	-	(6,648.51)		0.00%	6,648.51	-	(6,648.51)			Jun-10	Oct-10		2010
130097	BOC Color Printer	4,890.84	-	(4,890.84)		0.00%	4,890.84	-	(4,890.84)			Sep-10	Dec-10		2010
130138	Ckt 0752 Poor Valley Sub	213,886.80	-	(213,886.80)		0.12%	219,111.24	-	(219,111.24)			Jun-10	Dec-10		2010
130140	Ckt 0319 Deer Branch Sub	50,516.65	-	(50,516.65)		0.03%	50,516.65	-	(50,516.65)			Sep-10	Dec-10		2010
130144	Ckt 0316 KU Mill Creek Sub	152,988.20	-	(152,988.20)		0.08%	152,988.20	-	(152,988.20)			Jun-10	Mar-11		2010
130145	CKT 0390 Meldrum Sub	64,085.10	-	(64,085.10)		0.03%	61,342.26	-	(61,342.26)			Sep-10	Dec-10		2010
130146	Ckt 4702 Big Stone Gap Sub	11,439.54	-	(11,439.54)		0.01%	14,077.83	-	(14,077.83)			Jun-10	Dec-10		2010
130150	Ckt 0757 Hamblin Sub	76,702.84	-	(76,702.84)		0.04%	76,440.37	-	(76,440.37)			Sep-10	Jan-11		2010
130151	Ckt 0309 Greasy Creek 12KV Sub	188,589.04	-	(188,589.04)		0.10%	215,269.46	-	(215,269.46)			Jul-10	Dec-10		2010
130152	Ckt 135 Lakeshore Sub	10,737.92	-	(10,737.92)		0.01%	36,874.24	-	(36,874.24)			Jun-10	Jun-11		2010
130153	Ckt 3410,3409 Earlington	746,173.79	-	(746,173.79)		0.41%	746,514.83	-	(746,514.83)			Aug-10	Jun-11	Emergent work due to a change of scope of work on circuit work going into the substation, some rework due to pole height and necessity of overtime to complete project across private property. Funding for this project was approved by the Corporate RAC in their May 2010 meeting.	2010
130165	CEMI - KU	202,902.97	-	(202,902.97)		0.11%	204,395.41	-	(204,395.41)			Jun-10	Dec-10		2010
130168	RISS Storage Upgrade-KU	20,343.96	-	(20,343.96)		0.01%	20,983.55	-	(20,983.55)			Jul-10	May-11		2010
130171	TANDBERG MGMT SUITE-KU	6,573.37	-	(6,573.37)		0.00%	6,573.37	-	(6,573.37)			Jun-10	Mar-11		2010
130177	RATECASE-STIPULATION AGREE-KU	145,483.39	-	(145,483.39)		0.08%	145,483.39	-	(145,483.39)			Jun-10	Dec-10		2010
130191	CONSTRUCTION-SVCDESK - KU	7,347.84	-	(7,347.84)		0.00%	7,323.14	-	(7,323.14)			Jun-10	May-11		2010
130224	SYS MONITOR-BLADELOGIC-KU11	27,133.27	-	(27,133.27)		0.01%	27,133.27	-	(27,133.27)			Sep-10	Mar-11		2010
130473	DX Boat Motor 10	10,026.50	-	(10,026.50)		0.01%	10,026.50	-	(10,026.50)			Jun-10	Aug-10		2010
130475	BR2 Neuco Neural Net Servr 11	7,403.23	-	(7,403.23)		0.00%	7,403.23	-	(7,403.23)			Jun-10	Nov-10		2010
130485	FINANCE DUNNING ENH-KU10	149,217.63	-	(149,217.63)		0.08%	149,217.63	-	(149,217.63)			Jun-10	Nov-10		2010
130487	SRVC ORDR ENH-KU13	146,693.23	-	(146,693.23)		0.08%	146,693.23	-	(146,693.23)			Jun-10	Nov-10		2010
130489	BILLING ENHANCEMENTS - KU10	19,348.69	-	(19,348.69)		0.01%	149,277.59	-	(149,277.59)	Sep-10	Dec-11	Sep-10	Jun-11		2010
130491	VENTYX MOBILE UPGRD-KU10	104,959.99	-	(104,959.99)		0.06%	104,940.53	-	(104,940.53)			Aug-10	Jan-11		2010
130496	GH SO3 Mitigation System	547,898.01	-	(547,898.01)		0.30%	547,898.01	-	(547,898.01)			Jun-10	Sep-10	Emergent work due to necessary SO3 compliance	2010
130508	ecoAsset Software - KU	88,171.90	-	(88,171.90)		0.05%	88,871.50	-	(88,871.50)			Jun-10	Dec-10		2010
130509	GH TGA Analyzer	65,504.09	-	(65,504.09)		0.04%	65,962.42	-	(65,962.42)			Jun-10	Dec-10		2010
130530	2010 KU XFMR Replacement #2	68,007.60	-	(68,007.60)		0.04%	68,008.12	-	(68,008.12)			Jun-10	Jun-10		2010
130545	69 x 34KV Auto - Spare #2	273,339.23	-	(273,339.23)		0.15%	291,019.11	-	(291,019.11)			Jun-10	Feb-11		2010
130549	Wire Coiling (2010)	7,031.81	-	(7,031.81)		0.00%	7,031.81	-	(7,031.81)			Jun-10	Apr-11		2010
130555	Bromley TR1 Disc-Fuse Assm	68,915.73	-	(68,915.73)		0.04%	68,916.39	-	(68,916.39)			Jun-10	Dec-10		2010
130560	GH 2-1 Coal Crusher Motor	11,154.68	-	(11,154.68)		0.01%	11,154.68	-	(11,154.68)			Jun-10	Aug-10		2010
130562	GH Motor Analyzer	42,908.54	-	(42,908.54)		0.02%	42,908.54	-	(42,908.54)			Jun-10	Sep-10		2010
130571	BR3 DCS Processor Upgr 11	57,989.31	-	(57,989.31)		0.03%	260,234.68	-	(260,234.68)	Oct-10	Dec-11	Oct-10	Aug-11		2010
130572	BUSINESS OBJECTS IMPL-KU10	92,050.10	-	(92,050.10)		0.05%	92,050.10	-	(92,050.10)			Jul-10	Jan-11		2010
130599	Nine Mile Spur Relocation	65,499.09	-	(65,499.09)		0.04%	65,499.09	-	(65,499.09)			Jul-10	Dec-10		2010
130602	METER READING ENH - KU13	134,312.02	-	(134,312.02)		0.07%	134,312.02	-	(134,312.02)			Jul-10	Nov-10		2010
130604	2010 Workstation Upgrade	114,313.50	-	(114,313.50)		0.06%	114,313.50	-	(114,313.50)			Aug-10	Mar-11		2010
130619	Toyota South-Toyota North OPGW	57,171.49	-	(57,171.49)		0.03%	382,760.31	-	(382,760.31)	Sep-10	Feb-12	Sep-10	Nov-12		2010
130620	Scott County - Adams OPGW	233,593.69	-	(233,593.69)		0.13%	414,472.55	-	(414,472.55)	Sep-10	Aug-11	Sep-10	Nov-12		2010
130621	Adams - Toyota South OPGW	180,654.90	-	(180,654.90)		0.10%	192,925.74	-	(192,925.74)	Sep-10	Dec-10	Sep-10	Mar-12		2010
130631	DAVIESS CO Station Backup	27,391.42	-	(27,391.42)		0.01%	53,046.29	-	(53,046.29)			Jul-10	Mar-11		2010
130632	GH 3-2 Station Air Comp Motor	34,203.02	-	(34,203.02)		0.02%	34,203.02	-	(34,203.02)			Jul-10	Jul-10		2010
130639	131-StationServiceTransUpgr	40,242.29	-	(40,242.29)		0.02%	63,312.57	-	(63,312.57)			Aug-10	Mar-11		2010
130673	Corning Substation Upgrade	101,863.15	-	(101,863.15)		0.06%	2,129,328.49	-	(2,129,328.49)	Nov-10	Dec-11	Nov-10	Jan-12		2010
130801	GR CEMS Flow Probe Replacement	112,142.10	-	(112,142.10)		0.06%	80,070.45	-	(80,070.45)			Jul-10	Dec-10		2010
130890	RATE COMPARE - KU10	50,554.99	-	(50,554.99)		0.03%	107,812.35	-	(107,812.35)			Jul-10	Mar-12		2010
130895	Ghent 345kV Brkr Repl	6,697.80	-	(6,697.80)		0.00%	4,082,067.58	-	(4,082,067.58)	Sep-10	Mar-14	Sep-10	Mar-14		2010
130905	GH1 SAM Mitigation	188,912.33	-	(188,912.33)		0.10%	188,912.33	-	(188,912.33)	Jan-10	Jun-12	Jan-10	Jun-12		2010
130906	GH2 SAM Mitigation	26,384.12	-	(26,384.12)		0.01%	26,384.12	-	(26,384.12)	Jan-10	Apr-13	Jan-10	Apr-13		2010

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130907	GH3 SAM Mitigation	83,715.89	-	(83,715.89)		0.05%	83,715.89	-	(83,715.89)	Jan-10	Jun-12	Jan-10	Jun-12		2010
130909	GH4 SAM Mitigation	153,137.15	-	(153,137.15)		0.08%	153,137.15	-	(153,137.15)	Jan-10	Jun-12	Jan-10	Jun-12		2010
130933	Pwr Factor Tester KU	24,824.98	-	(24,824.98)		0.01%	24,824.98	-	(24,824.98)			Jul-10	Sep-10		2010
130936	SL Parking Lot Paving	19,253.00	-	(19,253.00)		0.01%	19,253.00	-	(19,253.00)			Jul-10	Sep-10		2010
130991	2010 KU Transformer Purch #1	198,775.33	-	(198,775.33)		0.11%	203,415.33	-	(203,415.33)			Jun-10	Aug-11		2010
130993	2010 KU Transformer Purch #2	266,439.18	-	(266,439.18)		0.15%	268,295.51	-	(268,295.51)			Jun-10	Aug-11		2010
131076	BR Intrasite Personnel Transp	25,920.02	-	(25,920.02)		0.01%	25,920.02	-	(25,920.02)			Jul-10	Sep-10		2010
131144	CLARK CO HIGH RELOCATION	(259,978.69)	-	259,978.69		-0.14%	0.00	-	(0.00)			Aug-10	Dec-11		2010
131169	BR Pulv Oil Filter Skid	8,037.82	-	(8,037.82)		0.00%	8,037.82	-	(8,037.82)			Jul-10	Dec-10		2010
131171	GR A/C's for F/H & I/E	24,003.36	-	(24,003.36)		0.01%	24,003.36	-	(24,003.36)			Jul-10	Sep-10		2010
131223	KU Substation Equipment Prch	3,537,778.06	-	(3,537,778.06)		1.93%	-	-	-	Jul-10	Dec-11	Jul-10	Dec-11	Project started earlier than anticipated to purchase KU equipment for 2011 major substation projects due to long lead times for equipment. Transfers were made to individual projects in 2011.	2010
131243	Brown 1,3,FGD, LS - NERC CS IA	87,599.75	-	(87,599.75)		0.05%	634,321.13	-	(634,321.13)	Nov-10	Dec-11	Nov-10	Sep-11		2010
131247	BR Dozer Repl 13	796,936.00	-	(796,936.00)		0.44%	796,936.00	-	(796,936.00)			Sep-10	Dec-10	Project was started and completed earlier than anticipated due to re-allocation of funds	2010
131289	SCM Cent Prch Regulators	64,777.83	-	(64,777.83)		0.04%	64,777.83	-	(64,777.83)			Jul-10	Dec-10		2010
131295	SCM 2011 Pine Prch VWE Recl	19,288.62	-	(19,288.62)		0.01%	19,288.62	-	(19,288.62)			Jul-10	Dec-10		2010
131385	225-604 Breaker Replacement	72,135.14	-	(72,135.14)		0.04%	72,809.35	-	(72,809.35)			Jul-10	Mar-11		2010
131390	Millersburg BKR Replacements	219,989.38	-	(219,989.38)		0.12%	548,389.37	-	(548,389.37)			Jul-10	Jul-11		2010
131460	LEXOC PURCHASE PILOT WINDER	128,040.00	-	(128,040.00)		0.07%	135,722.40	-	(135,722.40)			Jul-10	Apr-11		2010
131691	BR Infrared Cameras 10	20,303.44	-	(20,303.44)		0.01%	20,303.44	-	(20,303.44)			Aug-10	Sep-10		2010
131694	Envir Compliance Study-Air-KU	520,637.32	-	(520,637.32)		0.28%	(0.00)	-	0.00	Jan-10	Jan-14	Jan-10	Jan-13	Engineering that was not budgeted for the future Air Compliance projects.	2010
131732	CourseMill Upgrade	7,959.01	-	(7,959.01)		0.00%	7,959.01	-	(7,959.01)			Aug-10	Dec-10		2010
131733	Pineville Pond Instrument	9,638.92	-	(9,638.92)		0.01%	9,638.92	-	(9,638.92)			Aug-10	Sep-10		2010
131734	Tyrone Pond Instrumentation	17,205.25	-	(17,205.25)		0.01%	17,205.25	-	(17,205.25)			Aug-10	Sep-10		2010
131736	Green River Scrubber Pond	17,875.20	-	(17,875.20)		0.01%	17,875.20	-	(17,875.20)			Aug-10	Sep-10		2010
131737	Green River #2 Pond	18,939.20	-	(18,939.20)		0.01%	18,939.20	-	(18,939.20)			Aug-10	Sep-10		2010
131764	BR Pipe Fusion Machine 10	46,616.75	-	(46,616.75)		0.03%	46,616.75	-	(46,616.75)			Aug-10	Dec-10		2010
131838	Floor Scale @ E-town (2010)	4,596.76	-	(4,596.76)		0.00%	4,596.76	-	(4,596.76)			Aug-10	Apr-11		2010
131963	WinIGS Software - KU	6,916.50	-	(6,916.50)		0.00%	6,916.50	-	(6,916.50)			Aug-10	Nov-10		2010
132018	BRCT5 Inlet Coil Repl 10	71,957.38	-	(71,957.38)		0.04%	67,603.05	-	(67,603.05)			Aug-10	Nov-10		2010
132042	MULTIFUNCTIONAL DEVICES KU	731,849.23	-	(731,849.23)		0.40%	1,196,557.87	-	(1,196,557.87)	Aug-10	Jun-11	Aug-10	Sep-11	Budget was incorrectly identified as a Capital Corp project and therefore is not included in this data set. Actuals are correctly attributed to the utility.	2010
132086	Farmers 175-608 Rplc	62,568.82	-	(62,568.82)		0.03%	66,472.91	-	(66,472.91)			Sep-10	Mar-11		2010
132093	KU PSRT Radios 2010	25,819.73	-	(25,819.73)		0.01%	25,819.73	-	(25,819.73)			Aug-10	Dec-10		2010
132094	GH Barge Unloader Cable Repl	216,079.41	-	(216,079.41)		0.12%	215,384.50	-	(215,384.50)			Aug-10	Nov-10		2010
132098	Simpsonville Switch Gear KU	95,375.17	-	(95,375.17)		0.05%	96,368.08	-	(96,368.08)			Aug-10	Jan-11		2010
132116	SCM KU Central RTU Vehicle	46,456.19	-	(46,456.19)		0.03%	46,456.19	-	(46,456.19)			Aug-10	Dec-10		2010
132126	FTP Product - KU	23,762.04	-	(23,762.04)		0.01%	23,762.04	-	(23,762.04)			Aug-10	Jun-11		2010
132129	BCT5 LCI-HGC REPL 10	1,589,698.26	-	(1,589,698.26)		0.87%	1,590,074.69	-	(1,590,074.69)			Aug-10	Nov-10	Emergent work due to issue found during annual opportunity inspection. Inner liner of combustor was significantly deformed upon inspection. Once into the unit, the hot gas casing was found to have distortion in the locking key area and required replacement as well.	2010
132135	GH4 FGD Expansion Joints	220,855.95	-	(220,855.95)		0.12%	220,855.95	-	(220,855.95)			Aug-10	Nov-10		2010
132140	BR 1&2 Gen Prot Relays 10	68,255.06	-	(68,255.06)		0.04%	69,108.68	-	(69,108.68)			Aug-10	Jun-11		2010
132154	GH Scrubber Heat Trace	23,335.38	-	(23,335.38)		0.01%	23,335.38	-	(23,335.38)			Sep-10	Oct-10		2010
132168	CMS Upgrade - KU	35,354.21	-	(35,354.21)		0.02%	35,354.21	-	(35,354.21)			Sep-10	Dec-10		2010
132173	GH 1-2 Coal Crusher Motor Rev	34,113.97	-	(34,113.97)		0.02%	34,113.97	-	(34,113.97)			Jun-10	Oct-10		2010
132175	STORAGE VIRTUALIZATION-KU10	509,733.97	-	(509,733.97)		0.28%	549,253.97	-	(549,253.97)			Jan-10	Dec-11	Invested in new storage technology in order to manage storage growth and reduce future operating and capital costs. This project was not budgeted as this technology was not know/available at the time of the budget.	2010
132178	DNS/DHCP MANAGEMENT-KU10	43,727.64	-	(43,727.64)		0.02%	43,727.64	-	(43,727.64)			Sep-10	May-11		2010
132181	IPS REPLACEMENT - KU	45,928.99	-	(45,928.99)		0.03%	45,928.99	-	(45,928.99)			Sep-10	Jan-11		2010
132185	GR Elevator refurbishment	51,306.08	-	(51,306.08)		0.03%	51,306.08	-	(51,306.08)			Sep-10	Dec-10		2010
132187	UNIX/LINUX PATCH,MGT,AUDIT-KU	76,895.82	-	(76,895.82)		0.04%	76,895.82	-	(76,895.82)			Sep-10	May-11		2010
132191	BR Portable Furnace Camera 10	21,262.91	-	(21,262.91)		0.01%	21,262.91	-	(21,262.91)			Sep-10	Nov-10		2010
132193	GR Forklift (replacement)	29,941.59	-	(29,941.59)		0.02%	29,941.59	-	(29,941.59)			Sep-10	Oct-10		2010
132196	SERVICE SUITE ENHANCEMENTS-KU	37,161.34	-	(37,161.34)		0.02%	37,161.34	-	(37,161.34)			Sep-10	Jan-11		2010
132199	PERFORMANCE SUITE RPTING-KU	78,163.58	-	(78,163.58)		0.04%	103,735.16	-	(103,735.16)			Sep-10	Sep-11		2010
132207	CSS KU Major Equip	155,118.29	-	(155,118.29)		0.08%	155,118.28	-	(155,118.28)			Sep-10	Nov-10		2010
132213	-DIX DAM GENERATOR	104,746.15	-	(104,746.15)		0.06%	116,503.37	-	(116,503.37)			Sep-10	Sep-11		2010
132217	Digital Commun Channels EMS KU	77,420.68	-	(77,420.68)		0.04%	77,420.68	-	(77,420.68)			Oct-10	Apr-11		2010
132231	Forklift - 2010 - Earlington	27,840.32	-	(27,840.32)		0.02%	27,840.32	-	(27,840.32)			Sep-10	May-11		2010
132232	Forklift - 2010 - Somerset	27,840.35	-	(27,840.35)		0.02%	27,840.35	-	(27,840.35)			Sep-10	May-11		2010
132233	Forklift - 2010 - London	27,840.35	-	(27,840.35)		0.02%	27,840.35	-	(27,840.35)			Sep-10	May-11		2010
132237	KAWC WOODLAKE RD BOOSTER PUMP	406,794.40	-	(406,794.40)		0.22%	407,247.72	-	(407,247.72)			Jan-10	Jun-11	Emergent work due to providing service to the American Water Co. booster pump. Funded from reallocation from Lexington New Business blankets. Internal policy required individual projects for anything normally in a blanket project that cost $300K or more.	2010
132243	Forklifts - 2010 - Lexington	48,779.67	-	(48,779.67)		0.03%	48,779.67	-	(48,779.67)			Sep-10	May-11		2010
132247	ORACLE LICENSES - KU10	791,429.50	-	(791,429.50)		0.43%	791,429.50	-	(791,429.50)			Sep-10	Mar-11	Unanticipated purchases of licenses as a result of the exit from EON	2010
132258	KU PINOC CEMI WORK	84,837.00	-	(84,837.00)		0.05%	89,996.92	-	(89,996.92)			Oct-10	Dec-10		2010
132259	GH 1-1 ASP Motor Rewind	28,424.76	-	(28,424.76)		0.02%	28,424.76	-	(28,424.76)			Sep-10	Oct-10		2010

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
132265	BRCT6 Rear Wall Repl KU	819,016.22	-	(819,016.22)		0.45%	196,400.61	-	(196,400.61)			Sep-10	Dec-10	Emergent work due to the unit not being able to run because of exhaust temperature deviations.	2010
132273	TRANSPORT POLE CARGO TRAILERS	178,027.28	-	(178,027.28)		0.10%	178,027.28	-	(178,027.28)			Sep-10	May-11		2010
132282	SCALES TRANSPORT KU	82,029.93	-	(82,029.93)		0.04%	82,029.93	-	(82,029.93)			Sep-10	Mar-11		2010
132288	VCS GATEWAY&CONTROLLER KU	28,038.64	-	(28,038.64)		0.02%	28,038.64	-	(28,038.64)			Oct-10	May-11		2010
132290	GR Lab equipment	5,299.68	-	(5,299.68)		0.00%	5,299.68	-	(5,299.68)			Oct-10	Oct-10		2010
132302	EMS Firewalls KU	29,852.98	-	(29,852.98)		0.02%	29,852.98	-	(29,852.98)			Oct-10	Nov-10		2010
132306	BR1 PA-Mill Motor Relay 10	53,495.69	-	(53,495.69)		0.03%	53,495.69	-	(53,495.69)			Dec-09	Nov-10		2010
132310	GH 1F Conveyor Repl 10	24,379.20	-	(24,379.20)		0.01%	24,379.20	-	(24,379.20)			Oct-10	Nov-10		2010
132319	Simpsonville Breaker Upgrade	18,045.49	-	(18,045.49)		0.01%	23,038.70	-	(23,038.70)			Oct-10	Dec-11		2010
132320	GR U3 ID Fan Inlet Duct	128,570.82	-	(128,570.82)		0.07%	75,124.04	-	(75,124.04)			Oct-10	Sep-11		2010
132321	GR U3 Pre Out Exp Jt	12,370.02	-	(12,370.02)		0.01%	12,370.02	-	(12,370.02)			Oct-10	Nov-10		2010
132322	Security Alarms - Paris Stores	6,833.46	-	(6,833.46)		0.00%	6,833.46	-	(6,833.46)			Oct-10	Apr-11		2010
132324	Performance Mgmt Project-KU	388,748.49	-	(388,748.49)		0.21%	419,248.89	-	(419,248.89)			Oct-10	Apr-11	New identified need for network monitoring based on evolving complexity of the system.	2010
132337	Lex Op Ctr - Pad, Roof, Office	84,017.08	-	(84,017.08)		0.05%	86,660.39	-	(86,660.39)			Oct-10	Jun-11		2010
132353	SAP License Software - KU 11	1,900,157.59	-	(1,900,157.59)		1.04%	1,900,157.59	-	(1,900,157.59)			Oct-10	May-11	Unanticipated purchases of licenses as a result of the exit from EON	2010
132355	Maysville Stores Alarms (2010)	2,986.23	-	(2,986.23)		0.00%	2,986.23	-	(2,986.23)			Oct-10	Apr-11		2010
132370	Extend the OATI T1 to Dix Dam	5,132.84	-	(5,132.84)		0.00%	5,132.84	-	(5,132.84)			Nov-10	Jan-10		2010
132371	Brown Landfill PH I	5,221.75	-	(5,221.75)		0.00%	5,221.75	-	(5,221.75)	Oct-10	Dec-15	Oct-10	Jan-00		2010
132390	Danville Stores : Pads (2010)	58,189.98	-	(58,189.98)		0.03%	58,189.98	-	(58,189.98)			Oct-10	Jun-11		2010
132391	Etown Transmsn Reel Pad (2010)	211,678.35	-	(211,678.35)		0.12%	224,386.40	-	(224,386.40)			Oct-10	Jun-11		2010
132394	Purchase GE LRT200-2 LTC	40,533.71	-	(40,533.71)		0.02%	40,534.61	-	(40,534.61)			Oct-10	Jan-11		2010
132402	GR Utility Vehicles	27,235.08	-	(27,235.08)		0.01%	27,235.08	-	(27,235.08)			Oct-10	Nov-10		2010
132403	GR 2010 Truck purchase	17,922.46	-	(17,922.46)		0.01%	17,922.46	-	(17,922.46)			Oct-10	Nov-10		2010
132428	Forks of Elkhorn Property	155,106.93	-	(155,106.93)		0.08%	162,654.11	-	(162,654.11)			Nov-10	Aug-11		2010
132440	MORGANFIELD OFFICE BLDG	222,996.09	-	(222,996.09)		0.12%	4,855,102.34	-	(4,855,102.34)			Nov-10	Oct-11		2010
132443	SYS CNTR OPS MGR-KU	131,976.14	-	(131,976.14)		0.07%	122,209.15	-	(122,209.15)			Nov-10	May-11		2010
132447	Guest River Upgrade	6,466.88	-	(6,466.88)		0.00%	253,141.37	-	(253,141.37)			Nov-10	Jun-12		2010
132449	GR U3 Gen Lead Repl	365,751.15	-	(365,751.15)		0.20%	366,140.16	-	(366,140.16)			Nov-10	Dec-10	Emergent due to failed attempt at cable repair resulted in the need to fully replace all generator cables/leads & CT's. All due to problems originated from fall outage	2010
132452	GH3 Elevator Upgrade	109,101.54	-	(109,101.54)		0.06%	109,662.90	-	(109,662.90)			Nov-10	Dec-10		2010
132458	Defibrillator PSC	3,555.86	-	(3,555.86)		0.00%	3,555.86	-	(3,555.86)			Oct-10	Dec-10		2010
132484	Polaris Ranger 800 ATV - KU	19,677.65	-	(19,677.65)		0.01%	19,677.65	-	(19,677.65)			Nov-10	May-11		2010
132498	GH Electric Shop Truck	19,295.88	-	(19,295.88)		0.01%	19,295.88	-	(19,295.88)			Nov-10	Dec-10		2010
132499	GH Plant Services Truck	19,542.87	-	(19,542.87)		0.01%	19,542.87	-	(19,542.87)			Nov-10	Dec-10		2010
132500	GH Instrument Shop Truck	14,122.47	-	(14,122.47)		0.01%	14,122.47	-	(14,122.47)			Nov-10	Dec-10		2010
132501	GH Scrubber Maintenance Truck	22,592.98	-	(22,592.98)		0.01%	22,592.98	-	(22,592.98)			Nov-10	Dec-10		2010
132515	BR2 Precip Plate Repl 10	467,243.65	-	(467,243.65)		0.26%	440,976.84	-	(440,976.84)			Oct-10	Dec-10	Emergent work due to damaged support piping on precipitator roof	2010
132524	OUTAGE WEATHER KU	12,000.00	-	(12,000.00)		0.01%	12,000.00	-	(12,000.00)			Dec-10	Dec-10		2010
132526	ORACLE IPROCUREMENT LICENSE-K	74,618.70	-	(74,618.70)		0.04%	74,618.70	-	(74,618.70)			Dec-10	Jun-11		2010
132531	Purchase 6 Heavy Duty Trucks	825,773.73	-	(825,773.73)		0.45%	860,099.62	-	(860,099.62)			Dec-10	Feb-11	Project approved during the budget year due to decision to purchase Heavy Duty Trucks previously leased. Capital funding for purchasing vehicles was in the 2010 Long Term Plan but not until 2013. These were purchased earlier than anticipated to incorporate the purchase vs. lease advantage for heavy duty vehicles.	2010
132532	GH Limestone Dozer	243,442.48	-	(243,442.48)		0.13%	243,442.48	-	(243,442.48)			Dec-10	Dec-10		2010
132535	PURCHASE LRT-200-2 LTC	55,763.75	-	(55,763.75)		0.03%	58,701.56	-	(58,701.56)			Oct-10	Mar-11		2010
132537	STRAT ASSET INVEST SFTWR KU	50,438.00	-	(50,438.00)		0.03%	193,823.71	-	(193,823.71)			Dec-10	Apr-12		2010
	0	108,964.69	-	(108,964.69)		0.06%	108,988.34	-	(108,988.34)						2010
111446-08	KT Misc CapEx 2008	(22,245.00)	-	22,245.00		-0.01%	(22,245.00)	-	22,245.00			Jan-08	Aug-12		2010
124503KU	TC KU ELEVATOR CONTROLS	44,225.40	-	(44,225.40)		0.02%	97,007.39	-	(97,007.39)			Jun-10	Oct-11		2010
124510KU	TC KU SAFETY ERT EQUIPMENT	16,778.40	-	(16,778.40)		0.01%	16,778.49	-	(16,778.49)			Jun-10	Dec-10		2010
124513KU	TC Roof Replacement	114,293.82	-	(114,293.82)		0.06%	114,293.82	-	(114,293.82)			Jun-10	Sep-10		2010
124515KU	TC KU FIRE HYDRANT UPG	16,460.50	-	(16,460.50)		0.01%	16,362.07	-	(16,362.07)			Jun-10	Dec-10		2010
124525KU	TC KU CONVEYOR BELT REPLACE	100,270.91	-	(100,270.91)		0.05%	100,270.91	-	(100,270.91)			Sep-10	Jan-11		2010
124528KU	TC KU CONTROL BATTERY & CHARG	72,436.61	-	(72,436.61)		0.04%	72,436.61	-	(72,436.61)			Sep-10	Jan-11		2010
124542KU	TC KU PREDICT DEV	30,994.59	-	(30,994.59)		0.02%	30,994.59	-	(30,994.59)			Aug-10	Nov-10		2010
126248KU	TC KU LIME CONV BELT	38,808.72	-	(38,808.72)		0.02%	36,624.72	-	(36,624.72)			Jun-10	Dec-10		2010
131339KU	Purchase Forklift- KU	71,987.57	-	(71,987.57)		0.04%	71,987.57	-	(71,987.57)			Feb-10	Oct-10		2010
131346KU	TC YARD BATTERY KU	66,296.71	-	(66,296.71)		0.04%	66,296.62	-	(66,296.62)			Jan-10	Dec-10		2010
131394KU	Purchase Crane	259,847.67	-	(259,847.67)		0.14%	259,847.67	-	(259,847.67)			Aug-10	Oct-10		2010
131444KU	TC KU E CONVEYOR VFD	72,013.65	-	(72,013.65)		0.04%	84,064.47	-	(84,064.47)			Aug-10	Dec-10		2010
131466KU	TC KU BOILER CAMERA	28,124.68	-	(28,124.68)		0.02%	28,124.68	-	(28,124.68)			Jun-10	Dec-10		2010
131477KU	TC KU WATER TRUCK	98,050.89	-	(98,050.89)		0.05%	87,707.70	-	(87,707.70)			Jun-10	Dec-10		2010
131480KU	TC KU CATH PROTECT	9,754.91	-	(9,754.91)		0.01%	15,119.67	-	(15,119.67)			Jun-10	Jan-11		2010
131482KU	TC KU ISTALL CH AIR COMP	13,894.06	-	(13,894.06)		0.01%	21,346.85	-	(21,346.85)			Jun-10	Jan-11		2010
131485KU	TC KU BACKHOE	25,248.95	-	(25,248.95)		0.01%	25,248.95	-	(25,248.95)			Jun-10	Oct-10		2010
131487KU	TC KU REPLACE 12KV SWG	3,239.64	-	(3,239.64)		0.00%	31,735.34	-	(31,735.34)			Sep-10	Nov-10		2010
131490KU	TC KU L-STONE INCHING DR	107,448.96	-	(107,448.96)		0.06%	106,714.83	-	(106,714.83)			Aug-10	Dec-10		2010
131493KU	TC CT KU HMI UPGRADE	262,672.66	-	(262,672.66)		0.14%	304,922.59	-	(304,922.59)			Jan-09	Oct-11		2010
131926KU	GE Vehicle Repl-KU	20,778.00	-	(20,778.00)		0.01%	20,795.00	-	(20,795.00)			Aug-10	Dec-10		2010
132103KU	TC2 D9T DOZER - 1 ALLOC	290,677.32	-	(290,677.32)		0.16%	290,677.32	-	(290,677.32)			Jun-10	Dec-10		2010
132104KU	TC D9T DOZER - 2 KU	290,677.32	-	(290,677.32)		0.16%	290,677.32	-	(290,677.32)			Jun-10	Dec-10		2010

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Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
132105KU	TC D6T DOZER KU	99,263.78	-	(99,263.78)		0.05%	99,263.78	-	(99,263.78)			Jun-10	Dec-10		2010
132106KU	TC LR EXCAVATOR TC2 KU	96,185.23	-	(96,185.23)		0.05%	96,185.23	-	(96,185.23)			Jun-10	Nov-10		2010
132335KU	TC C DECK CRANE KU	45,802.05	-	(45,802.05)		0.03%	45,802.05	-	(45,802.05)			Jun-10	Nov-10		2010
132379KU	TC DUMP TRUCK KU	41,845.70	-	(41,845.70)		0.02%	41,845.70	-	(41,845.70)			Jun-10	Nov-10		2010
132504KU	TC KU N LIC VEHICLES 2010	3,714.02	-	(3,714.02)		0.00%	3,714.02	-	(3,714.02)			Jun-10	Dec-10		2010
132539KU	TC FIRETRUCK KU	150,439.53	-	(150,439.53)		0.08%	150,439.53	-	(150,439.53)			Jun-10	Dec-10		2010
BRPAVING0	BR Site Paving 10	73,974.60	-	(73,974.60)		0.04%	73,974.60	-	(73,974.60)			Aug-10	Sep-10		2010
BRVEHLS10	BR Vehicles 2010	71,730.49	-	(71,730.49)		0.04%	71,730.49	-	(71,730.49)			Nov-10	Dec-10		2010
BTM156	Behind The Meter 156	6.09	-	(6.09)		0.00%	1,681.14	1,681.14	-			Oct-02	Dec-12		2010
BTM216	BEHIND THE METER 216	12.71	-	(12.71)		0.00%	(637.20)	(637.20)	-			Sep-02	Dec-12		2010
BTM315	BEHIND THE METER 315	312.68	-	(312.68)		0.00%	(10,208.01)	(10,208.01)	-			Oct-02	Dec-12		2010
BTM426	BEHIND THE METER - 014260	9.97	-	(9.97)		0.00%	(6,880.82)	(6,880.82)	-			Jan-03	Dec-12		2010
ECAPRR156	Inst cap/reg/recl-Earlington	9,957.22	17,060.23	7,103.01	42%	0.01%	9,957.22	17,060.23	7,103.01	Jan-01	Dec-25	Jan-01	Dec-12		2010
ECAPRR216	Instl cap/reg/recl-Danville	25,038.49	39,999.50	14,961.01	37%	0.01%	25,038.49	39,999.50	14,961.01	Jan-01	Dec-25	Jan-01	Dec-12		2010
ECAPRR236	Inst cap/reg/recl-Richmond	2,690.91	13,147.89	10,456.98	80%	0.00%	2,690.91	13,147.89	10,456.98	Jan-01	Dec-25	Jan-01	Dec-12		2010
ECAPRR246	Inst cap/reg/recl-Etown	3,196.89	35,166.98	31,970.09	91%	0.00%	3,196.89	35,166.98	31,970.09	Jan-01	Dec-25	Jan-01	Dec-12		2010
ECAPRR256	Inst cap/reg/recl-Shelbyville	4,579.59	31,720.04	27,140.45	86%	0.00%	4,579.59	31,720.04	27,140.45	Jan-01	Dec-25	Jan-01	Dec-12		2010
ECAPRR315	Inst cap/reg/recl-Lexington	104,925.46	38,170.76	(66,754.70)	-175%	0.06%	104,925.46	38,170.76	(66,754.70)	Jan-01	Dec-25	Jan-01	Dec-12		2010
ECAPRR366	Inst cap/reg/recl-Maysville	34,999.32	23,668.00	(11,331.32)	-48%	0.02%	34,999.32	23,668.00	(11,331.32)	Jan-01	Dec-25	Jan-01	Oct-09		2010
ECAPRR416	Inst cap/reg/recl-Pineville	-	5,999.42	5,999.42	100%	0.00%	-	5,999.42	5,999.42	Jan-01	Aug-12	Jan-01	Dec-12		2010
ECAPRR426	Instl cap/reg/recl-London	7,103.11	21,061.55	13,958.44	66%	0.00%	7,103.11	21,061.55	13,958.44	Jan-01	Aug-12	Jan-01	Dec-12		2010
ECAPRR766	Inst cap/reg/recl-Norton	-	3,002.27	3,002.27	100%	0.00%	-	3,002.27	3,002.27	Jan-01	Jan-00	Jan-01	Dec-12		2010
FUSE156	Fuse Coord-Earlington	14,667.88	-	(14,667.88)		0.01%	14,667.88	-	(14,667.88)			Jan-01	Dec-12		2010
FUSE216	Fuse Coord-Danville	13,789.58	-	(13,789.58)		0.01%	13,789.58	-	(13,789.58)			Jan-01	Dec-12		2010
FUSE236	Fuse Coor-Richmond	2,765.86	-	(2,765.86)		0.00%	2,765.86	-	(2,765.86)			Jan-01	Dec-09		2010
FUSE256	Fuse Coord-Shelbyville	5,574.90	-	(5,574.90)		0.00%	5,574.90	-	(5,574.90)			Jan-01	Dec-12		2010
FUSE416	Fuse Coord-Pineville	4,571.53	-	(4,571.53)		0.00%	4,571.53	-	(4,571.53)			Jan-01	Dec-12		2010
FUSE426	Fuse Coord-London	138.00	-	(138.00)		0.00%	138.00	-	(138.00)			Jan-01	Dec-12		2010
K5	RELOCATIONS TRANS LINES	3,856.98	-	(3,856.98)		0.00%	3,856.98	-	(3,856.98)			Oct-99	Jan-00		2010
K5-2008	RELOCATIONS TRANS LINES 2008	(61,206.79)	-	61,206.79		-0.03%	144,939.78	206,146.57	61,206.79			Jan-08	Sep-10		2010
K5-2009	RELOCATIONS T LINES KU 2009	(2,732.35)	-	2,732.35		0.00%	164,395.70	170,648.14	6,252.44	Jan-08	Dec-09	Jan-08	Jan-00		2010
K5-2010	RELOCATIONS T LINES KU 2010	(47,307.89)	74,999.69	122,307.58	163%	-0.03%	2,454.71	74,999.69	72,544.98	Jan-10	Dec-10	Jan-10	Jan-00		2010
K6-2008	NEW FACILITIES T-LINE PWO 2008	107,514.34	-	(107,514.34)		0.06%	393,249.68	285,735.34	(107,514.34)			Jan-08	Sep-10		2010
K6-2009	NEW FACILITIES T-LINE KU 2009	20,942.06	-	(20,942.06)		0.01%	584,126.64	593,945.22	9,818.58	Oct-08	Dec-09	Oct-08	Jan-00		2010
K6-2010	NEW FACILITIES T-LINE KU 2010	211,926.26	249,999.65	38,073.39	15%	0.12%	103,751.53	249,999.65	146,248.12	Jan-10	Jan-12	Jan-10	Jan-00		2010
K7	PARAMETER UPGRADE T LINE PWO	(17,659.50)	-	17,659.50		-0.01%	(17,659.50)	-	17,659.50			Oct-99	Jan-10		2010
K7-2008	PARAM UPGRADE T LINE PWO 2008	(20,808.65)	-	20,808.65		-0.01%	116,091.16	136,899.81	20,808.65			Jan-08	Jan-00		2010
K7-2009	PARAM UPGRADE T LINE KU 2009	(11,115.49)	-	11,115.49		-0.01%	56,831.13	67,946.62	11,115.49			Jan-09	Sep-10		2010
K7-2010	PARAM UPGRADE T LINE KU 2010	-	101,999.88	101,999.88	100%	0.00%	-	101,999.88	101,999.88	Jan-10	Jan-10				2010
K8	STORM DAMAGE T-LINE PWO	(2,124.46)	-	2,124.46		0.00%	(2,124.46)	-	2,124.46			Oct-99	Jan-00		2010
K8-2009	STORM DAMAGE T-LINE KU 2009	308,515.55	-	(308,515.55)		0.17%	308,515.55	-	(308,515.55)			Dec-08	Jan-00	Completion of project started in prior year due to extent of damage caused by the Feb 2009 Ice Storm.	2010
K8-2010	STORM DAMAGE T-LINE KU 2010	465,540.38	149,999.64	(315,540.74)	-210%	0.25%	465,540.38	149,999.64	(315,540.74)	Jan-10	Dec-10	Jan-10	Jan-00	Due primarily to the December 2010 Snow Storm costs which were higher than budget.	2010
K9	PRIORITY REPL T-LINES PWO	(17,078.64)	-	17,078.64		-0.01%	(17,078.64)	-	17,078.64			Sep-99	Mar-11		2010
K9-2008	PRIORITY REPL T-LINES PWO 2008	(16,331.64)	-	16,331.64		-0.01%	(16,331.64)	-	16,331.64			Jan-08	Jan-00		2010
K9-2009	PRIORITY REPL T-LINES KU 2009	827,479.37	-	(827,479.37)		0.45%	827,479.37	-	(827,479.37)	Jan-09	Dec-09	Jan-09	Jan-00	Completion of work started during the prior year. Due to the nature of this project, replacements are often identified and started during one year but are often outage dependent and completed during the following year.	2010
K9-2010	PRIORITY REPL T-LINES KU 2010	5,004,062.85	2,899,996.17	(2,104,066.68)	-73%	2.73%	5,004,062.85	2,899,996.17	(2,104,066.68)	Dec-09	Feb-12	Dec-09	Jan-00	Replaced more poles than originally planned. Overhead line crews are utilized on pole replacement blankets when outages are not available to complete larger scale line work.	2010
KBR-10	KU Breaker Replacements-10	2,079,004.92	1,057,998.36	(1,021,006.56)	-97%	1.13%	2,079,004.92	1,057,998.36	(1,021,006.56)	Jun-09	Dec-10	Jun-09	Dec-10	Budget is developed at a higher level to encompass multiple projects. More replacements were needed on this project than assumed in the budget.	2010
KCI-10	KU Capacitor Installations10	-	224,998.44	224,998.44	100%	0.00%	-	224,998.44	224,998.44	Jun-09	Jan-11				2010
KCR-10	KU Carrier Replacements	571,031.95	999,990.48	428,958.53	43%	0.31%	571,031.95	999,990.48	428,958.53	Jun-09	Dec-10	Jun-09	Dec-11	Budget is developed at a higher level to encompass multiple projects. Fewer replacements were needed on this project and the remaining funding was used for other projects.	2010
KDISCAP10	KU DISTRIBUTION CAPACITORS10	107,019.57	471,993.72	364,974.15	77%	0.06%	107,019.57	471,993.72	364,974.15	Jun-09	Jan-11	Jun-09	Jan-11	Budget is developed at a higher level to encompass multiple projects. Fewer replacements were needed on this project and the remaining funding was used for other projects.	2010
KMS062110	062110 KU Major Storm	29,187.64	-	(29,187.64)		0.02%	29,187.64	-	(29,187.64)			Jun-10	Jan-11		2010
KMS080510	KU Major Storm 08-05-2010	46,514.50	-	(46,514.50)		0.03%	46,514.50	-	(46,514.50)			Aug-10	May-12		2010
KRSUB-09	Routine Sub Capital09- KU	67,478.23	-	(67,478.23)		0.04%	601,751.98	712,320.55	110,568.57			Jan-09	Jul-10		2010
KRSUB-10	KU Routine - Subs-10	777,309.16	1,382,896.56	605,587.40	44%	0.42%	777,309.16	1,382,896.56	605,587.40	Jan-10	Dec-12	Jan-10	Oct-11	Budget is developed at a higher level to encompass multiple projects. Fewer replacements were needed on this project and the remaining funding was used for other projects.	2010
KRTU-10	KU RTU10	96,439.20	293,402.20	196,963.00	67%	0.05%	96,791.84	293,402.20	196,610.36	Jun-09	Dec-10	Jun-09	Dec-10		2010
KTRMUP-10	KU Terminal Upgrades-10	137,527.44	329,998.08	192,470.64	58%	0.08%	289,915.57	399,993.72	110,078.15	Jun-09	Jan-11	Jun-09	Dec-10		2010
KTSUB-09	Terminal Upgrades09-KU	255,438.49	-	(255,438.49)		0.14%	255,438.49	-	(255,438.49)			Jan-09	Jul-10		2010
LINLO156	LINE LOCATION - 011560	(23,986.49)	-	23,986.49		-0.01%	(1,571.25)	22,415.24	23,986.49			Sep-02	Dec-09		2010
MCAPR156	CAP/REG/RECL - 011560	21,860.60	25,018.76	3,158.16	13%	0.01%	21,860.60	25,018.76	3,158.16	Sep-02	Dec-25	Sep-02	Dec-12		2010
MCAPR216	CAP/REG/RECL - 012160	9,249.61	2,011.85	(7,237.76)	-360%	0.01%	63,689.90	15,529.64	(48,160.26)	Aug-03	Dec-25	Aug-03	Dec-12		2010
MCAPR236	CAP/REG/RECL - 012360	33,876.32	-	(33,876.32)		0.02%	120,158.73	42,999.64	(77,159.09)	Aug-03	Dec-25	Aug-03	Dec-12		2010
MCAPR246	CAP/REG/RECL - 012460	2,968.54	4,077.76	1,109.22	27%	0.00%	7,673.60	3,779.79	(3,893.81)	Aug-03	Dec-25	Aug-03	Dec-12		2010

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
MCAPR256	CAP/REG/RECL - 012560	56.99	788.44	731.45	93%	0.00%	56.99	788.44	731.45	Aug-03	Dec-25	Aug-03	Dec-12		2010
MCAPR315	CAP/REG/RECL - 013150	3,341.27	12,634.17	9,292.90	74%	0.00%	96,404.77	61,956.88	(34,447.89)	Aug-03	Dec-25	Aug-03	Dec-12		2010
MCAPR366	CAP/REG/RECL - 013660	13,902.00	15,314.00	1,412.00	9%	0.01%	104,499.40	82,438.23	(22,061.17)	Aug-03	Dec-25	Aug-03	Dec-12		2010
MCAPR416	CAP/REG/RECL - 0146160	60.24	1,000.36	940.12	94%	0.00%	10,524.94	6,305.63	(4,219.31)	Sep-02	Dec-25	Sep-02	Dec-12		2010
MCAPR426	CAP/REG/RECL - 014260	2,490.97	2,996.31	505.34	17%	0.00%	31,626.62	25,662.33	(5,964.29)	Aug-03	Dec-25	Aug-03	Dec-12		2010
MCAPR766	CAP/REG/RECL - 017660	3,207.52	-	(3,207.52)		0.00%	36,472.88	12,151.53	(24,321.35)	Sep-02	Dec-25	Sep-02	Dec-12		2010
MCAPRR366	Cap/Reg/Recl Maint-Maysville	(327.60)	-	327.60		0.00%	(327.60)	-	327.60			Jan-01	Dec-12		2010
MTRPUR582	PURCHASE OF METERS	1,230,154.54	1,269,029.18	38,874.64	3%	0.67%	1,230,154.54	1,269,029.18	38,874.64	Oct-99	Dec-14	Oct-99	Dec-12		2010
NBCD156OH	New Bus Comm-Ovhd-Earlington	214,426.55	251,008.40	36,581.85	15%	0.12%	214,426.55	251,008.40	36,581.85	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBCD156UG	New Bus Comm-UG-Earlington	34,345.15	54,033.91	19,688.76	36%	0.02%	34,345.15	54,033.91	19,688.76	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBCD216	NEW BUSINESS COM 216	(5,583.61)	-	5,583.61		0.00%	(92,030.53)	(86,446.92)	5,583.61			Oct-99	Nov-09		2010
NBCD216OH	New Bus Comm-Ovhd-Danville	369,734.32	206,000.88	(163,733.44)	-79%	0.20%	369,734.32	206,000.88	(163,733.44)	Mar-01	Jan-00	Mar-01	Dec-12		2010
NBCD216UG	New Bus Comm-UG-Danville	222,734.32	194,009.75	(28,724.57)	-15%	0.12%	222,734.32	194,009.75	(28,724.57)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBCD236OH	New Bus Comm-Ovhd-Richmond	286,420.93	230,979.94	(55,440.99)	-24%	0.16%	286,420.93	230,979.94	(55,440.99)	Jan-99	Dec-25	Jan-99	Dec-12		2010
NBCD236UG	New Bus Comm-UG-Richmond	140,427.10	386,772.55	246,345.45	64%	0.08%	140,427.10	386,772.55	246,345.45	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBCD246OH	New Bus Comm-Ovhd-Etown	130,754.48	112,527.55	(18,226.93)	-16%	0.07%	130,754.48	112,527.55	(18,226.93)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBCD246UG	New Bus Comm-UG-Etown	119,981.16	381,416.09	261,434.93	69%	0.07%	119,981.16	381,416.09	261,434.93	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBCD256OH	New Bus Comm-Ovhd-Shelbyvl	329,093.31	236,895.36	(92,197.95)	-39%	0.18%	329,093.31	236,895.36	(92,197.95)	Feb-01	Jan-00	Feb-01	Dec-12		2010
NBCD256UG	New Bus Comm-UG-Shelbyville	130,491.89	184,990.04	54,498.15	29%	0.07%	130,491.89	184,990.04	54,498.15	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBCD315OH	New Bus Comm-Ovhd-Lexington	848,656.64	860,333.54	11,676.90	1%	0.46%	848,656.64	860,333.54	11,676.90	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBCD315UG	New Bus Comm-UG-Lexington	1,015,440.52	1,011,457.79	(3,982.73)	0%	0.55%	1,015,440.52	1,011,457.79	(3,982.73)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBCD366OH	New Bus Comm-Ovhd-Maysville	525,009.74	411,591.52	(113,418.22)	-28%	0.29%	525,009.74	411,591.52	(113,418.22)	Feb-01	Dec-25	Feb-01	Dec-12		2010
NBCD366UG	New Bus Comm-UG-Maysville	299,348.92	333,310.75	33,961.83	10%	0.16%	299,348.92	333,310.75	33,961.83	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBCD416OH	New Bus Comm-Ovhd-Pineville	98,824.32	38,495.76	(60,328.56)	-157%	0.05%	98,824.32	38,495.76	(60,328.56)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBCD416UG	New Bus Comm-UG-Pineville	50,786.69	31,999.98	(18,786.71)	-59%	0.03%	50,786.69	31,999.98	(18,786.71)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBCD426OH	New Bus Comm-Ovhd-London	263,597.95	311,023.98	47,426.03	15%	0.14%	263,597.95	311,023.98	47,426.03	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBCD426UG	New Bus Comm-UG-London	286,092.19	187,999.45	(98,092.74)	-52%	0.16%	286,092.19	187,999.45	(98,092.74)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBCD766	NEW BUSINESS COM 766	(99.93)	-	99.93		0.00%	(99.93)	-	99.93			Oct-99	Nov-09		2010
NBCD766OH	New Bus Comm-Ovhd-Norton	345,512.51	49,124.97	(296,387.54)	-603%	0.19%	345,512.51	49,124.97	(296,387.54)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBCD766UG	New Bus Comm-UG-Norton	63,981.47	127,348.00	63,366.53	50%	0.03%	63,981.47	127,348.00	63,366.53	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBID156OH	New Bus Ind-Ovhd-Earlington	-	7,191.50	7,191.50	100%	0.00%	-	7,191.50	7,191.50	Mar-01	Dec-25				2010
NBID156UG	New Bus Ind-UG-Earlington	(704.55)	-	704.55		0.00%	(704.55)	-	704.55	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBID216	NEW BUSINESS IND 216	(109.33)	-	109.33		0.00%	(109.33)	-	109.33			Oct-99	Jul-10		2010
NBID216OH	New Bus Ind-Ovhd-Danville	45,528.11	95,014.18	49,486.07	52%	0.02%	45,528.11	95,014.18	49,486.07	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBID216UG	New Bus Ind-UG-Danville	51,907.56	95,015.61	43,108.05	45%	0.03%	51,907.56	95,015.61	43,108.05	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBID236OH	New Bus Ind-Ovhd-Richmond	18,414.52	12,673.89	(5,740.63)	-45%	0.01%	18,414.52	12,673.89	(5,740.63)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBID236UG	New Bus Ind-UG-Richmond	305.64	1,011.26	705.62	70%	0.00%	305.64	1,011.26	705.62	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBID246OH	New Bus Ind-Ovhd-Etown	-	3,145.35	3,145.35	100%	0.00%	-	3,145.35	3,145.35	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBID256OH	New Bus Ind-Ovhd-Shelbyvl	3,367.05	29,943.41	26,576.36	89%	0.00%	3,367.05	29,943.41	26,576.36	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBID256UG	New Bus Ind-UG-Shelbyville	10,782.37	7,161.26	(3,621.11)	-51%	0.01%	10,782.37	7,161.26	(3,621.11)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBID315UG	New Bus Ind-UG-Lexington	-	13,472.52	13,472.52	100%	0.00%	-	13,472.52	13,472.52	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBID416OH	New Bus Ind-Ovhd-Pineville	(692.91)	-	692.91		0.00%	(692.91)	-	692.91			Mar-01	Dec-09		2010
NBID426OH	New Bus Ind-Ovhd-London	840.48	5,995.60	5,155.12	86%	0.00%	840.48	5,995.60	5,155.12	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBID426UG	New Bus Ind-UG-London	(43,034.61)	5,993.01	49,027.62	818%	-0.02%	(43,034.61)	5,993.01	49,027.62	Mar-01	Dec-25	Mar-01	Oct-10		2010
NBID766UG	New Bus Ind-UG-Norton	(198.94)	-	198.94		0.00%	(198.94)	-	198.94			Mar-01	Dec-09		2010
NBMP156	NEW BUSINESS MINE POWER 156	4,119.59	-	(4,119.59)		0.00%	4,311.53	(3,783.09)	(8,094.62)			Oct-99	Dec-12		2010
NBRD156OH	New Bus Resid-Ovhd-Earlington	845,105.23	692,997.60	(152,107.63)	-22%	0.46%	845,105.23	692,997.60	(152,107.63)	Jan-99	Dec-25	Jan-99	Dec-14		2010
NBRD156UG	New Bus Resid-UG-Earlington	158,049.30	236,087.94	78,038.64	33%	0.09%	158,049.30	236,087.94	78,038.64	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBRD216	NEW BUSINESS RES 216	(125.55)	-	125.55		0.00%	(378,952.00)	(378,826.45)	125.55			Oct-99	Oct-10		2010
NBRD216OH	New Bus Resid-Ovhd-Danville	496,645.50	295,998.38	(200,647.12)	-68%	0.27%	496,645.50	295,998.38	(200,647.12)	Jan-99	Dec-25	Jan-99	Dec-12		2010
NBRD216UG	New Bus Resid-UG-Danville	172,174.63	133,000.06	(39,174.57)	-29%	0.09%	172,174.63	133,000.06	(39,174.57)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBRD236OH	New Bus Resid-Ovhd-Richmond	412,493.91	289,778.40	(122,715.51)	-42%	0.23%	412,493.91	289,778.40	(122,715.51)	Feb-01	Dec-25	Feb-01	Dec-12		2010
NBRD236UG	New Bus Resid-UG-Richmond	148,853.05	255,501.93	106,648.88	42%	0.08%	148,853.05	255,501.93	106,648.88	Jan-99	Jan-00	Jan-99	Nov-10		2010
NBRD246OH	New Bus Resid-Ovhd-Etown	224,796.10	237,159.51	12,363.41	5%	0.12%	224,796.10	237,159.51	12,363.41	Jan-99	Dec-25	Jan-99	Dec-12		2010
NBRD246UG	New Bus Resid-UG-Etown	119,859.24	58,744.56	(61,114.68)	-104%	0.07%	119,859.24	58,744.56	(61,114.68)	Mar-01	Jan-00	Mar-01	Nov-10		2010
NBRD256OH	New Bus Resid-Ovhd-Shelbyvl	254,538.54	295,748.58	41,210.04	14%	0.14%	254,538.54	295,748.58	41,210.04	Feb-01	Dec-25	Feb-01	Dec-12		2010
NBRD256UG	New Bus Resid-UG-Shelbyville	165,811.01	287,760.44	121,949.43	42%	0.09%	165,811.01	287,760.44	121,949.43	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBRD315	NEW BUSINESS RES 315	(29,013.96)	-	29,013.96		-0.02%	161,420.73	190,434.69	29,013.96			Oct-99	Oct-10		2010
NBRD315OH	New Bus Resid-Ovhd-Lexington	1,005,215.51	1,188,379.20	183,163.69	15%	0.55%	1,005,215.51	1,188,379.20	183,163.69	Jan-01	Dec-14	Jan-01	Dec-12		2010
NBRD315UG	New Bus Resid-UG-Lexington	1,278,083.26	1,270,153.48	(7,929.78)	-1%	0.70%	1,278,083.26	1,270,153.48	(7,929.78)	Feb-00	Dec-25	Feb-00	Dec-12		2010
NBRD366	NEW BUSINESS RES 366	(14,742.78)	-	14,742.78		-0.01%	(83,678.14)	(68,935.36)	14,742.78			Oct-99	Nov-09		2010
NBRD366OH	New Bus Resid-Ovhd-Maysville	540,525.91	555,362.95	14,837.04	3%	0.30%	540,525.91	555,362.95	14,837.04	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBRD366UG	New Bus Resid-UG-Maysville	231,047.52	399,839.09	168,791.57	42%	0.13%	231,047.52	399,839.09	168,791.57	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBRD416	NEW BUSINESS RES 416	(358.82)	-	358.82		0.00%	(34,759.43)	(34,400.61)	358.82			Oct-99	Nov-10		2010
NBRD416OH	New Bus Resid-Ovhd-Pineville	555,496.19	465,157.75	(90,338.44)	-19%	0.30%	555,496.19	465,157.75	(90,338.44)	Mar-00	Dec-25	Mar-00	Dec-12		2010
NBRD416UG	New Bus Resid-UG-Pineville	68,716.37	33,000.09	(35,716.28)	-108%	0.04%	68,716.37	33,000.09	(35,716.28)	Jan-01	Dec-25	Jan-01	Dec-12		2010
NBRD426OH	New Bus Resid-Ovhd-London	423,298.05	301,022.12	(122,275.93)	-41%	0.23%	423,298.05	301,022.12	(122,275.93)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBRD426UG	New Bus Resid-UG-London	286,676.42	127,012.96	(159,663.46)	-126%	0.16%	286,676.42	127,012.96	(159,663.46)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBRD766OH	New Bus Resid-Ovhd-Norton	759,999.27	646,365.71	(113,633.56)	-18%	0.41%	759,999.27	646,365.71	(113,633.56)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBRD766UG	New Bus Resid-UG-Norton	138,589.22	149,696.86	11,107.64	7%	0.08%	138,589.22	149,696.86	11,107.64	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBSB156OH	New Bus Subd-Ovhd-Earlington	2,657.19	-	(2,657.19)		0.00%	2,657.19	-	(2,657.19)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBSB216OH	New Bus Subd-Ovhd-Danville	11,293.66	23,018.98	11,725.32	51%	0.01%	11,293.66	23,018.98	11,725.32	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBSB216UG	New Bus Subd-UG-Danville	32,864.01	39,002.50	6,138.49	16%	0.02%	32,864.01	39,002.50	6,138.49	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBSB236OH	New Bus Subd-Ovhd-Richmond	7,389.71	9,613.26	2,223.55	23%	0.00%	7,389.71	9,613.26	2,223.55	Mar-01	Nov-10	Mar-01	Nov-10		2010
NBSB236UG	New Bus Subd-UG-Richmond	52,533.67	76,531.52	23,997.85	31%	0.03%	52,533.67	76,531.52	23,997.85	Jan-99	Dec-25	Jan-99	Dec-12		2010

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
NBSB246OH	New Bus Subd-Ovhd-Etown	134,070.34	113,236.98	(20,833.36)	-18%	0.07%	134,070.34	113,236.98	(20,833.36)	Mar-01	Jan-00	Mar-01	Nov-10		2010
NBSB246UG	New Bus Subd-UG-Etown	118,860.03	127,209.76	8,349.73	7%	0.06%	118,860.03	127,209.76	8,349.73	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBSB256OH	New Bus Subd-Ovhd-Shelbyvl	15,686.97	61,376.55	45,689.58	74%	0.01%	15,686.97	61,376.55	45,689.58	Mar-01	Oct-09	Mar-01	Jul-10		2010
NBSB256UG	New Bus Subd-UG-Shelbyville	163,329.96	331,923.42	168,593.46	51%	0.09%	163,329.96	331,923.42	168,593.46	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBSB315OH	New Bus Subd-Ovhd-Lexington	7,810.92	293,338.17	285,527.25	97%	0.00%	7,810.92	293,338.17	285,527.25	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBSB315UG	New Bus Subd-UG-Lexington	251,255.13	769,532.21	518,277.08	67%	0.14%	251,255.13	769,532.21	518,277.08	Mar-01	Dec-25	Mar-01	Dec-12	Variance to budget reflects actual versus projected investments associated with customer requests for new business - subdivisions. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2010
NBSB416OH	New Bus Subd-Ovhd-Pineville	10,450.83	4,001.39	(6,449.44)	-161%	0.01%	10,450.83	4,001.39	(6,449.44)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBSB416UG	New Bus Subd-UG-Pineville	3,511.24	10,000.96	6,489.72	65%	0.00%	3,511.24	10,000.96	6,489.72	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBSB426OH	New Bus Subd-Ovhd-London	16,988.34	33,004.73	16,016.39	49%	0.01%	16,988.34	33,004.73	16,016.39	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBSB426UG	New Bus Subd-UG-London	30,254.99	24,999.63	(5,255.36)	-21%	0.02%	30,254.99	24,999.63	(5,255.36)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBSB766UG	New Bus Subd-UG-Norton	(45,184.84)	-	45,184.84		-0.02%	(45,184.84)	-	45,184.84			Mar-01	Dec-12		2010
NBSV156OH	New Elect Serv-Ovhd-Earlington	361,262.69	371,832.26	10,569.57	3%	0.20%	361,262.69	371,832.26	10,569.57	Mar-01	Dec-25	Mar-01	May-10		2010
NBSV156UG	New Bus Serv-UG-Earlington	274,231.76	307,046.29	32,814.53	11%	0.15%	274,231.76	307,046.29	32,814.53	Jan-99	Dec-25	Jan-99	Dec-12		2010
NBSV216OH	New Elect Serv-Ovhd-Danville	309,089.65	299,006.97	(10,082.68)	-3%	0.17%	309,089.65	299,006.97	(10,082.68)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBSV216UG	New Bus Serv-UG-Danville	291,722.61	195,019.83	(96,702.78)	-50%	0.16%	291,722.61	195,019.83	(96,702.78)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBSV236OH	New Electric Serv-Overhead	377,443.42	246,017.91	(131,425.51)	-53%	0.21%	377,443.42	246,017.91	(131,425.51)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBSV236UG	New Bus Serv-UG-Richmond	350,782.08	385,167.36	34,385.28	9%	0.19%	350,782.08	385,167.36	34,385.28	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBSV246OH	New Elect Services-Overhead	455,642.06	348,067.75	(107,574.31)	-31%	0.25%	455,642.06	348,067.75	(107,574.31)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBSV246UG	New Bus Serv-UG-Etown	430,708.43	345,394.71	(85,313.72)	-25%	0.24%	430,708.43	345,394.71	(85,313.72)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBSV256OH	New Elect Serv-Ovhd-Shelbyvl	123,570.00	101,114.24	(22,455.76)	-22%	0.07%	123,570.00	101,114.24	(22,455.76)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBSV256UG	New Bus Serv-UG-Shelbyville	179,569.20	104,974.68	(74,594.52)	-71%	0.10%	179,569.20	104,974.68	(74,594.52)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBSV315OH	New Elect Serv-Ovhd-Lexington	845,735.60	531,031.67	(314,703.93)	-59%	0.46%	845,735.60	531,031.67	(314,703.93)	Mar-01	Dec-25	Mar-01	Dec-12	Variance to budget reflects actual versus projected investments associated with customer requests for new business - services. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2010
NBSV315UG	New Bus Serv-UG-Lexington	1,388,518.34	1,397,426.77	8,908.43	1%	0.76%	1,388,518.34	1,397,426.77	8,908.43	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBSV366OH	New Elect Serv-Ovhd-Maysville	322,782.58	361,069.21	38,286.63	11%	0.18%	322,782.58	361,069.21	38,286.63	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBSV366UG	New Bus Serv-UG-Maysville	270,357.26	402,915.90	132,558.64	33%	0.15%	270,357.26	402,915.90	132,558.64	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBSV416OH	New Elect Serv-Ovhd-Pineville	234,468.87	153,571.38	(80,897.49)	-53%	0.13%	234,468.87	153,571.38	(80,897.49)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBSV416UG	New Bus Serv-UG-Pineville	84,993.65	109,999.78	25,006.13	23%	0.05%	84,993.65	109,999.78	25,006.13	Mar-01	Dec-25	Mar-01	Aug-09		2010
NBSV426OH	New Elect Serv-Ovhd-London	263,587.49	229,670.03	(33,917.46)	-15%	0.14%	263,587.49	229,670.03	(33,917.46)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBSV426UG	New Bus Serv-UG-London	199,136.42	193,000.49	(6,135.93)	-3%	0.11%	199,136.42	193,000.49	(6,135.93)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBSV766OH	New Elect Serv-Ovhd-Norton	232,765.56	228,485.47	(4,280.09)	-2%	0.13%	232,765.56	228,485.47	(4,280.09)	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBSV766UG	New Bus Serv-UG-Norton	102,849.43	118,613.90	15,764.47	13%	0.06%	102,849.43	118,613.90	15,764.47	Mar-01	Dec-25	Mar-01	Dec-12		2010
NRINS156	NON-REG REL INSP - 011560	(6,362.51)	-	6,362.51		0.00%	(1,089.73)	5,272.78	6,362.51			Sep-02	Jan-10		2010
NRINS766	NON-REG REL INSP - 017660	(774.45)	-	774.45		0.00%	(238.01)	536.44	774.45			Sep-02	Jan-10		2010
PBWK156OH	Pub Wrk Reloc-OH-Earlington	3,002.83	210,014.40	207,011.57	99%	0.00%	3,002.83	210,014.40	207,011.57	Mar-00	Dec-25	Mar-00	Dec-12		2010
PBWK216OH	Pub Wrk Reloc-OH-Danville	25,634.06	120,336.59	94,702.53	79%	0.01%	25,634.06	120,336.59	94,702.53	Mar-01	Dec-25	Mar-01	Dec-12		2010
PBWK216UG	Pub Wrk Reloc-UG-Danville	-	38,999.88	38,999.88	100%	0.00%	-	38,999.88	38,999.88	Mar-01	Dec-25	Mar-01	Dec-12		2010
PBWK236OH	Pub Works Relc-OH-Richmond	91,752.78	99,665.92	7,913.14	8%	0.05%	91,752.78	99,665.92	7,913.14	Mar-01	Dec-25	Mar-01	Dec-12		2010
PBWK236UG	Pub Wrk Reloc-UG-Richmond	14,432.18	-	(14,432.18)		0.01%	14,432.18	-	(14,432.18)	Mar-01	Dec-25	Mar-01	Dec-12		2010
PBWK246OH	Pub Wrk Relc-OH-Etown	(6,423.21)	110,364.60	116,787.81	106%	0.00%	(6,423.21)	110,364.60	116,787.81	Mar-01	Dec-25	Mar-01	Dec-12		2010
PBWK256OH	Pub Wrk Reloc-OH-Shelbyvl	29,670.77	80,167.86	50,497.09	63%	0.02%	29,670.77	80,167.86	50,497.09	Mar-01	Dec-25	Mar-01	Dec-12		2010
PBWK315OH	Pub Wrk Reloc-OH-Lexington	807,715.30	599,882.88	(207,832.42)	-35%	0.44%	807,715.30	599,882.88	(207,832.42)	Mar-01	Dec-25	Mar-01	Dec-12		2010
PBWK315UG	Pub Wrk Reloc-UG-Lexington	255,908.37	39,950.09	(215,958.28)	-541%	0.14%	255,908.37	39,950.09	(215,958.28)	Mar-01	Dec-25	Mar-01	Dec-12		2010
PBWK366OH	Pub Wrk Reloc-OH-Maysville	115,471.81	200,502.00	85,030.19	42%	0.06%	115,471.81	200,502.00	85,030.19	Mar-01	Dec-25	Mar-01	Dec-12		2010
PBWK416OH	Pub Wrk Reloc-OH-Pineville	30,628.64	49,998.06	19,369.42	39%	0.02%	30,628.64	49,998.06	19,369.42	Mar-01	Dec-25	Mar-01	Dec-12		2010
PBWK426OH	Pub Wrk Reloc-OH-London	19,704.89	60,013.41	40,308.52	67%	0.01%	19,704.89	60,013.41	40,308.52	Mar-01	Dec-25	Mar-01	Dec-12		2010
PBWK426UG	Pub Wrk Reloc-UG-London	1,128.59	8,004.69	6,876.10	86%	0.00%	1,128.59	8,004.69	6,876.10	Mar-01	Dec-25	Mar-01	Dec-12		2010
PBWK766OH	Pub Wrk Reloc-OH-Norton	11,269.20	43,163.17	31,893.97	74%	0.01%	11,269.20	43,163.17	31,893.97	Mar-01	Dec-25	Mar-01	Dec-12		2010
PLTRT216	POLE TREAT 216	(1,987.71)	-	1,987.71		0.00%	-	1,987.71	1,987.71			Jan-01	Jan-10		2010
POLD156	OUTDOOR LIGHTING 156	244,593.21	395,923.42	151,330.21	38%	0.13%	1,806,423.39	1,423,241.34	(383,182.05)	Oct-99	Dec-25	Oct-99	Dec-12		2010
POLD216	OUTDOOR LIGHTING 216	263,335.29	218,998.58	(44,336.71)	-20%	0.14%	1,727,908.80	1,193,792.17	(534,116.63)	Oct-99	Dec-25	Oct-99	Dec-12		2010
POLD236	OUTDOOR LIGHTING 236	140,697.31	141,179.04	481.73	0%	0.08%	935,262.06	634,154.01	(301,108.05)	Oct-99	Dec-25	Oct-99	Dec-12		2010
POLD246	OUTDOOR LIGHTING 246	109,671.15	147,205.36	37,534.21	25%	0.06%	592,614.87	487,844.41	(104,770.46)	Oct-99	Dec-25	Oct-99	Dec-12		2010
POLD256	OUTDOOR LIGHTING 256	71,176.15	80,359.12	9,182.97	11%	0.04%	553,296.45	359,121.31	(194,175.14)	Oct-99	Dec-25	Oct-99	Dec-12		2010
POLD315	OUTDOOR LIGHTING 315	606,148.39	733,277.59	127,129.20	17%	0.33%	5,033,603.12	4,099,802.32	(933,800.80)	Oct-99	Dec-25	Oct-99	Dec-12		2010
POLD366	OUTDOOR LIGHTING 366	133,577.72	172,369.79	38,792.07	23%	0.07%	831,299.59	574,873.37	(256,426.22)	Oct-99	Dec-25	Oct-99	Dec-12		2010
POLD416	OUTDOOR LIGHTING 416	192,299.60	165,999.98	(26,299.62)	-16%	0.10%	192,299.60	165,999.98	(26,299.62)	Oct-99	Dec-25	Oct-99	Dec-12		2010
POLD426	OUTDOOR LIGHTING 426	200,554.09	135,002.48	(65,551.61)	-49%	0.11%	1,236,632.33	727,873.39	(508,758.94)	Oct-99	Dec-25	Oct-99	Dec-12		2010
POLD766	OUTDOOR LIGHTING 766	127,737.93	106,894.55	(20,843.38)	-19%	0.07%	127,737.93	106,894.55	(20,843.38)	Oct-99	Dec-25	Oct-99	Dec-12		2010
RCST156	RELOCATIONS CUST REQUEST 156	137,569.34	97,307.89	(40,261.45)	-41%	0.08%	773,138.05	423,134.60	(350,003.45)	Oct-99	Dec-25	Oct-99	Dec-12		2010
RCST216	RELOCATIONS CUST REQUEST 216	100,575.07	74,010.06	(26,565.01)	-36%	0.05%	100,575.07	74,010.06	(26,565.01)	Oct-99	Dec-25	Oct-99	Dec-12		2010
RCST236	RELOCATIONS CUST REQUEST 236	3,310.89	46,610.00	43,299.11	93%	0.00%	549,995.27	505,833.51	(44,161.76)	Sep-99	Dec-25	Sep-99	Dec-12		2010
RCST246	RELOCATIONS CUST REQUEST 246	20,835.33	10,016.08	(10,819.25)	-108%	0.01%	20,835.33	10,016.08	(10,819.25)	Oct-99	Dec-25	Oct-99	Dec-12		2010
RCST256	RELOCATIONS CUST REQUEST 256	370,963.98	41,641.30	(329,322.68)	-791%	0.20%	581,369.13	254,697.02	(326,672.11)	Oct-99	Dec-25	Oct-99	Dec-12	Variance to budget reflects actual versus projected investments associated with customer requests involving KU facilities. Annual budgets are based on historical investment rates for customer requested projects.	2010
RCST315	RELOCATIONS CUST REQUEST 315	282,194.80	361,721.12	79,526.32	22%	0.15%	282,194.80	361,721.12	79,526.32	Oct-99	Dec-25	Oct-99	Dec-12		2010
RCST336	RELOCATIONS CUST REQUEST 336	6,809.00	-	(6,809.00)		0.00%	(3,920.00)	(10,729.00)	(6,809.00)			Oct-99	Jul-10		2010
RCST366	RELOCATIONS CUST REQUEST 366	52,265.82	17,781.97	(34,483.85)	-194%	0.03%	228,461.95	181,439.14	(47,022.81)	Oct-99	Dec-25	Oct-99	Dec-12		2010
RCST416	RELOCATIONS CUST REQUEST 416	(14,582.01)	42,000.96	56,582.97	135%	-0.01%	544,057.38	413,955.27	(130,102.11)	Oct-99	Dec-25	Oct-99	Dec-12		2010

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
RCST426	RELOCATIONS CUST REQUEST 426	61,303.43	47,002.72	(14,300.71)	-30%	0.03%	61,303.43	47,002.72	(14,300.71)	Oct-99	Dec-25	Oct-99	Dec-12		2010
RCST766	RELOCATIONS CUST REQUEST 766	9,412.66	39,633.21	30,220.55	76%	0.01%	323,176.13	269,084.48	(54,091.65)	Aug-99	Dec-25	Aug-99	Nov-13		2010
RDD011019	Repair Defective Eqpt - 011019	243,489.41	99,005.40	(144,484.01)	-146%	0.13%	243,489.41	99,005.40	(144,484.01)	Jan-05	Dec-25	Jan-05	Dec-12		2010
RDD015990	Repair Defective Eqpt - 015990	225,874.59	-	(225,874.59)		0.12%	886,324.23	334,788.03	(551,536.20)			Jan-05	Feb-13		2010
RDDD156OH	Rep Def Equip-OH-Earlington	1,006,037.17	608,000.20	(398,036.97)	-65%	0.55%	1,006,037.17	608,000.20	(398,036.97)	Mar-01	Dec-10	Mar-01	Dec-12	Variance to budget reflects actual versus projected investments associated with repairing and replacing overhead defective equipment. Annual budgets are based on historical investment rates for repairing and replacing overhead defective equipment.	2010
RDDD156UG	Rep Def Equip-UG-Earlington	136,881.48	18,102.69	(118,778.79)	-656%	0.07%	136,881.48	18,102.69	(118,778.79)	Mar-01	Dec-25	Mar-01	Dec-12		2010
RDDD166UG	Rep Def Equip-UG-Greenville	(865.80)	-	865.80		0.00%	(865.80)	-	865.80			Mar-01	Jan-08		2010
RDDD216	DAMAGE DEFECTIVE DIST 216	(9,773.30)	-	9,773.30		-0.01%	(9,773.30)	-	9,773.30			Oct-99	Nov-09		2010
RDDD216OH	Rep Def Equip-OH-Danville	204,989.80	214,015.91	9,026.11	4%	0.11%	204,989.80	214,015.91	9,026.11	Mar-01	Aug-12	Mar-01	Dec-12		2010
RDDD216UG	Rep Def Equip-UG-Danville	14,851.65	13,020.00	(1,831.65)	-14%	0.01%	14,851.65	13,020.00	(1,831.65)	Mar-01	Dec-25	Mar-01	Dec-12		2010
RDDD236OH	Rep Def Equip-OH-Richmond	270,965.67	299,386.13	28,420.46	9%	0.15%	270,965.67	299,386.13	28,420.46	Mar-01	Aug-12	Mar-01	Dec-12		2010
RDDD236UG	Rep Def Equip-UG-Richmond	34,490.48	9,383.26	(25,107.22)	-268%	0.02%	34,490.48	9,383.26	(25,107.22)	Mar-01	Dec-25	Mar-01	Dec-12		2010
RDDD246OH	Rep Def Equip-OH-Etown	132,784.22	142,162.86	9,378.64	7%	0.07%	132,784.22	142,162.86	9,378.64	Mar-01	Aug-12	Mar-01	Dec-12		2010
RDDD246UG	Rep Def Equip-UG-Etown	68,155.06	5,594.72	(62,560.34)	-1118%	0.04%	68,155.06	5,594.72	(62,560.34)	Mar-01	Dec-25	Mar-01	Dec-12		2010
RDDD256OH	Rep Def Equip-OH-Shelbyvl	204,118.13	230,270.33	26,152.20	11%	0.11%	204,118.13	230,270.33	26,152.20	Mar-01	Aug-12	Mar-01	Dec-12		2010
RDDD256UG	Rep Def Equip-UG-Shelbyville	15,448.83	12,928.52	(2,520.31)	-19%	0.01%	15,448.83	12,928.52	(2,520.31)	Mar-01	Dec-25	Mar-01	Dec-12		2010
RDDD315OH	Rep Def Equip-OH-Lexington	538,731.07	549,464.12	10,733.05	2%	0.29%	538,731.07	549,464.12	10,733.05	Mar-01	Aug-12	Mar-01	Dec-12		2010
RDDD315UG	Rep Def Equip-UG-Lexington	278,101.79	200,348.02	(77,753.77)	-39%	0.15%	278,101.79	200,348.02	(77,753.77)	Mar-01	Dec-25	Mar-01	Dec-12		2010
RDDD366	DAMAGE DEFECTIVE DIST 366	(787.79)	-	787.79		0.00%	(787.79)	-	787.79			Oct-99	Jul-10		2010
RDDD366OH	Rep Def Equip-OH-Maysville	186,850.99	241,475.76	54,624.77	23%	0.10%	186,850.99	241,475.76	54,624.77	Mar-01	Dec-12	Mar-01	Dec-12		2010
RDDD366UG	Rep Def Equip-UG-Maysville	46,040.32	9,978.00	(36,062.32)	-361%	0.03%	46,040.32	9,978.00	(36,062.32)	Mar-01	Dec-25	Mar-01	Dec-12		2010
RDDD416OH	Rep Def Equip-OH-Pineville	90,534.51	62,962.85	(27,571.66)	-44%	0.05%	90,534.51	62,962.85	(27,571.66)	Mar-01	Aug-12	Mar-01	Dec-12		2010
RDDD416UG	Rep Def Equip-UG-Pineville	124.03	1,000.38	876.35	88%	0.00%	124.03	1,000.38	876.35	Mar-01	Dec-25	Mar-01	Dec-12		2010
RDDD426OH	Rep Def Equip-OH-London	80,562.08	216,999.49	136,437.41	63%	0.04%	80,562.08	216,999.49	136,437.41	Mar-01	Dec-09	Mar-01	Dec-12		2010
RDDD426UG	Rep Def Equip-UG-London	14,621.71	40,000.57	25,378.86	63%	0.01%	14,621.71	40,000.57	25,378.86	Mar-01	Dec-25	Mar-01	Dec-12		2010
RDDD766OH	Rep Def Equip-OH-Norton	94,311.91	65,641.40	(28,670.51)	-44%	0.05%	94,311.91	65,641.40	(28,670.51)	Mar-01	Jan-00	Mar-01	Dec-12		2010
RDDD766UG	Rep Def Equip-UG-Norton	4,232.04	4,001.18	(230.86)	-6%	0.00%	4,232.04	4,001.18	(230.86)	Mar-01	Dec-25	Mar-01	Dec-12		2010
RDDPOI216	Points of Interest Danville	1,228.41	-	(1,228.41)		0.00%	1,228.41	-	(1,228.41)			Mar-07	Feb-10		2010
RDDPOI256	Points of Interest Shelby	8.92	-	(8.92)		0.00%	8.92	-	(8.92)			Mar-07	Feb-10		2010
RDDPOI315	Points of Interest Lexington	24,375.59	-	(24,375.59)		0.01%	24,375.59	-	(24,375.59)			Mar-07	Feb-10		2010
RDDPOI366	Points of Interest Maysville	2,351.51	-	(2,351.51)		0.00%	2,351.51	-	(2,351.51)			Mar-07	Feb-10		2010
RDDPOI416	Points of Interest Pineville	2,603.87	-	(2,603.87)		0.00%	2,603.87	-	(2,603.87)			Mar-07	Feb-10		2010
RDDPOI766	Points of Interest Norton	233.69	-	(233.69)		0.00%	233.69	-	(233.69)			Mar-07	Feb-10		2010
RDPOLD156	REP/REPL DEF POL'S 156	296,760.50	110,473.97	(186,286.53)	-169%	0.16%	296,760.50	110,473.97	(186,286.53)	Jan-01	Dec-14	Jan-01	Dec-12		2010
RDPOLD216	REP/REPL DEF POL'S 216	42,527.30	65,000.94	22,473.64	35%	0.02%	42,527.30	65,000.94	22,473.64	Jan-01	Aug-12	Jan-01	Nov-10		2010
RDPOLD236	REP/REP DEF POL'S	145,641.99	102,123.48	(43,518.51)	-43%	0.08%	145,641.99	102,123.48	(43,518.51)	Jan-01	Dec-25	Jan-01	Dec-12		2010
RDPOLD246	REP/REPL DEF POL'S	31,005.00	46,114.32	15,109.32	33%	0.02%	31,005.00	46,114.32	15,109.32	Jan-01	Dec-25	Jan-01	Dec-12		2010
RDPOLD256	REP/REPL DEF POL'S 256	106,126.76	131,280.58	25,153.82	19%	0.06%	106,126.76	131,280.58	25,153.82	Jan-01	Dec-25	Jan-01	Dec-12		2010
RDPOLD315	REP/REPL DEF POL'S 315	176,495.36	28,068.76	(148,426.60)	-529%	0.10%	176,495.36	28,068.76	(148,426.60)	Jan-01	Dec-25	Jan-01	Dec-12		2010
RDPOLD366	REP/REPL DEF POL'S 366	75,816.51	66,093.92	(9,722.59)	-15%	0.04%	75,816.51	66,093.92	(9,722.59)	Jan-01	Dec-25	Jan-01	Dec-12		2010
RDPOLD416	REP/REPL DEF POL'S 416	75,124.85	69,999.81	(5,125.04)	-7%	0.04%	75,124.85	69,999.81	(5,125.04)	Jan-01	Aug-12	Jan-01	Nov-10		2010
RDPOLD426	REP/REPL DEF POL'S 426	85,997.79	116,008.63	30,010.84	26%	0.05%	85,997.79	116,008.63	30,010.84	Jan-01	Dec-25	Jan-01	Dec-12		2010
RDPOLD766	REP/REPL DEF POL'S 766	15,931.02	12,000.96	(3,930.06)	-33%	0.01%	15,931.02	12,000.96	(3,930.06)	Jan-01	Dec-25	Jan-01	Dec-12		2010
RDPOLE156	Pole repair/replacement 156	456,191.93	285,006.69	(171,185.24)	-60%	0.25%	456,191.93	285,006.69	(171,185.24)	May-02	Dec-25	May-02	Dec-12		2010
RDPOLE216	Pole repair/replacement 216	156,672.04	102,012.30	(54,659.74)	-54%	0.09%	156,672.04	102,012.30	(54,659.74)	May-02	Dec-25	May-02	Dec-12		2010
RDPOLE236	Pole repair/replacement 236	317,986.52	210,075.48	(107,911.04)	-51%	0.17%	317,986.52	210,075.48	(107,911.04)	May-02	Dec-25	May-02	Dec-12		2010
RDPOLE246	Pole repair/replacement 246	263,995.59	303,107.81	39,112.22	13%	0.14%	263,995.59	303,107.81	39,112.22	May-02	Dec-25	May-02	Dec-12		2010
RDPOLE256	Pole repair/replacement 256	241,756.35	200,200.92	(41,555.43)	-21%	0.13%	241,756.35	200,200.92	(41,555.43)	May-02	Dec-25	May-02	Dec-12		2010
RDPOLE315	Pole repair/replacement 315	320,302.46	185,010.08	(135,292.38)	-73%	0.17%	320,302.46	185,010.08	(135,292.38)	May-02	Dec-25	May-02	Dec-12		2010
RDPOLE366	Pole repair/replacement 366	342,642.05	197,229.85	(145,412.20)	-74%	0.19%	342,642.05	197,229.85	(145,412.20)	May-02	Dec-25	May-02	Dec-12		2010
RDPOLE416	Pole repair/replacement 416	110,362.75	115,138.72	4,775.97	4%	0.06%	110,362.75	115,138.72	4,775.97	May-02	Dec-25	May-02	Dec-12		2010
RDPOLE426	Repair defective poles 426	128,949.67	98,996.91	(29,952.76)	-30%	0.07%	128,949.67	98,996.91	(29,952.76)	Jan-03	Dec-25	Jan-03	Dec-12		2010
RDPOLE766	Pole repair/replacement 766	122,365.30	113,855.66	(8,509.64)	-7%	0.07%	122,365.30	113,855.66	(8,509.64)	May-02	Dec-25	May-02	Dec-12		2010
RDSTLT156	REP REPL DEF ST LIGHTS 156	171,299.44	125,208.22	(46,091.22)	-37%	0.09%	171,299.44	125,208.22	(46,091.22)	Jan-01	Dec-25	Jan-01	Dec-12		2010
RDSTLT216	REP REPL DEF ST LIGHTS 216	50,204.43	110,006.01	59,801.58	54%	0.03%	50,204.43	110,006.01	59,801.58	Jan-01	Dec-25	Jan-01	Dec-12		2010
RDSTLT236	REP REPL DEF ST LIGHTS 236	61,325.66	118,604.63	57,278.97	48%	0.03%	61,325.66	118,604.63	57,278.97	Jan-01	Dec-25	Jan-01	Dec-12		2010
RDSTLT246	REP REPL DEF ST LIGHTS 246	67,671.71	99,264.23	31,592.52	32%	0.04%	67,671.71	99,264.23	31,592.52	Jan-01	Dec-25	Jan-01	Dec-12		2010
RDSTLT256	REP REPL DEF ST LIGHTS 256	111,399.46	100,257.64	(11,141.82)	-11%	0.06%	111,399.46	100,257.64	(11,141.82)	Jan-01	Dec-25	Jan-01	Dec-12		2010
RDSTLT315	REP REPL ST LIGHTS 315	469,396.28	148,892.00	(320,504.28)	-215%	0.26%	469,396.28	148,892.00	(320,504.28)	Jan-01	Dec-25	Jan-01	Dec-12	Variance to budget reflects actual versus projected investments associated with repairing and replacing defective street lights. Annual budgets are based on historical investment rates for replacing defective street lights.	2010
RDSTLT366	REP REPL DEF ST LIGHTS 366	92,715.84	109,463.88	16,748.04	15%	0.05%	92,715.84	109,463.88	16,748.04	Jan-01	Dec-25	Jan-01	Dec-12		2010
RDSTLT416	REP REPL DEF ST LIGHTS 416	13,965.99	10,000.78	(3,965.21)	-40%	0.01%	13,965.99	10,000.78	(3,965.21)	Jan-01	Dec-25	Jan-01	Dec-12		2010
RDSTLT426	REP REPL DEF ST LIGHTS 426	21,588.00	39,040.56	17,452.56	45%	0.01%	21,588.00	39,040.56	17,452.56	Jan-01	Dec-25	Jan-01	Dec-12		2010
RDSTLT766	REP REPL DEF ST LIGHTS 766	1,322.38	6,198.29	4,875.91	79%	0.00%	1,322.38	6,198.29	4,875.91	Jan-01	Dec-25	Jan-01	Dec-12		2010
RELD10610	KU General Reliability	925,532.57	774,000.58	(151,531.99)	-20%	0.51%	925,532.57	774,000.58	(151,531.99)	Jan-08	Dec-25	Jan-08	Dec-12		2010
RELD156	DIST RELIABILITY 156	(96,734.04)	-	96,734.04		-0.05%	(363.15)	96,734.49	97,097.64			Oct-99	Nov-09		2010
RELD156OH	Cir Hard Reliab OH - 011560	255,745.20	161,030.68	(94,714.52)	-59%	0.14%	255,745.20	161,030.68	(94,714.52)	Jan-99	Dec-25	Jan-99	Dec-12		2010
RELD156UG	Cir Hard Reliab UG - 011560	22,669.91	-	(22,669.91)		0.01%	22,669.91	-	(22,669.91)			May-02	Jun-10		2010
RELD216	DIST RELIABILITY 216	(696.08)	-	696.08		0.00%	(696.08)	-	696.08			Oct-99	Nov-09		2010
RELD216OH	Cir Hard Reliab OH - 012160	68,447.60	30,001.02	(38,446.58)	-128%	0.04%	68,447.60	30,001.02	(38,446.58)	May-02	Dec-25	May-02	Dec-12		2010
RELD236OH	Cir Hard Reliab OH - 012360	51,689.38	29,657.73	(22,031.65)	-74%	0.03%	51,689.38	29,657.73	(22,031.65)	May-02	Dec-25	May-02	Dec-12		2010

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RELD246	DIST RELIABILITY 246	(2,357.07)	-	2,357.07		0.00%	(2,357.07)	-	2,357.07			Oct-99	Jul-10		2010
RELD246OH	Cir Hard Reliab OH - 012460	104,556.95	19,332.80	(85,224.15)	-441%	0.06%	104,556.95	19,332.80	(85,224.15)	May-02	Dec-25	May-02	Dec-12		2010
RELD256OH	Cir Hard Reliab OH - 012560	63,492.25	71,517.04	8,024.79	11%	0.03%	63,492.25	71,517.04	8,024.79	May-00	Dec-25	May-00	Dec-12		2010
RELD256UG	Cir Hard Reliab UG - 012560	50,238.47	-	(50,238.47)		0.03%	50,238.47	-	(50,238.47)			May-02	Jan-11		2010
RELD315	DIST RELIABILITY 315	(7.74)	-	7.74		0.00%	(7.74)	-	7.74			Oct-99	Jul-10		2010
RELD315OH	Cir Hard Reliab OH - 013150	395,252.58	293,486.05	(101,766.53)	-35%	0.22%	395,252.58	293,486.05	(101,766.53)	May-02	Dec-25	May-02	Dec-12		2010
RELD315UG	Cir Hard Reliab UG - 013150	6,644.55	-	(6,644.55)		0.00%	6,644.55	-	(6,644.55)			May-02	Dec-12		2010
RELD366OH	Cir Hard Reliab OH - 013660	172,404.91	98,571.96	(73,832.95)	-75%	0.09%	172,404.91	98,571.96	(73,832.95)	Jan-99	Dec-25	Jan-99	Dec-12		2010
RELD416	DIST RELIABILITY 416	(1,283.92)	-	1,283.92		0.00%	(1,283.92)	-	1,283.92			Oct-99	Jul-10		2010
RELD416OH	Cir Hard Reliab OH - 014160	43,952.13	18,000.81	(25,951.32)	-144%	0.02%	43,952.13	18,000.81	(25,951.32)	May-02	Dec-25	May-02	Dec-12		2010
RELD426OH	Cir Hard Reliability OH	17,631.62	5,008.34	(12,623.28)	-252%	0.01%	17,631.62	5,008.34	(12,623.28)	Mar-00	Dec-25	Mar-00	Dec-12		2010
RELD426UG	Cir Hard Reliability UG	(157.28)	-	157.28		0.00%	(157.28)	-	157.28			Mar-03	Dec-12		2010
RELD766OH	Cir Hard Reliab OH - 017660	65,148.73	24,000.45	(41,148.28)	-171%	0.04%	65,148.73	24,000.45	(41,148.28)	May-02	Dec-25	May-02	Dec-12		2010
RELD766UG	Cir Hard Reliab UG - 017660	(2,215.35)	-	2,215.35		0.00%	(2,215.35)	-	2,215.35			May-02	Dec-12		2010
RNTPD156	REP THRD PARTY DAM 156	21,518.36	25,506.48	3,988.12	16%	0.01%	21,518.36	25,506.48	3,988.12	Jan-01	Dec-25	Jan-01	Dec-12		2010
RNTPD166	REP THRD PARTY DAM 166	(3,804.47)	-	3,804.47		0.00%	(3,804.47)	-	3,804.47			Jan-01	Jan-08		2010
RNTPD216	REP THRD PARTY DAM 216	55,334.70	18,006.68	(37,328.02)	-207%	0.03%	242,116.06	131,324.67	(110,791.39)	Jan-01	Dec-25	Jan-01	Dec-12		2010
RNTPD236	REP THRD PRTY DAM 236	58,590.43	40,964.40	(17,626.03)	-43%	0.03%	58,590.43	40,964.40	(17,626.03)	Jan-01	Dec-25	Jan-01	Dec-12		2010
RNTPD246	REP THRD PARTY DAM 246	22,665.53	10,129.94	(12,535.59)	-124%	0.01%	110,951.55	53,756.21	(57,195.34)	Jan-01	Dec-25	Jan-01	Dec-12		2010
RNTPD256	REP THRD PARTY DAM 256	31,469.89	28,836.40	(2,633.49)	-9%	0.02%	31,469.89	28,836.40	(2,633.49)	Jan-01	Dec-25	Jan-01	Dec-12		2010
RNTPD315	REP THRD PARTY DAM 315	102,978.48	215,275.14	112,296.66	52%	0.06%	876,342.91	942,405.04	66,062.13	Mar-01	Dec-25	Mar-01	Dec-12		2010
RNTPD366	REP THRD PARTY DAM 366	45,036.73	67,226.85	22,190.12	33%	0.02%	240,927.51	226,072.43	(14,855.08)	Jan-99	Dec-25	Jan-99	Dec-12		2010
RNTPD416	REP THRD PARTY DAM 416	(22,695.87)	4,998.80	27,694.67	554%	-0.01%	(22,695.87)	4,998.80	27,694.67	Mar-01	Nov-10	Mar-01	Nov-10		2010
RNTPD426	REP THRD PARTY DAM 426	33,155.30	20,005.37	(13,149.93)	-66%	0.02%	33,155.30	20,005.37	(13,149.93)	Mar-01	Dec-25	Mar-01	Dec-12		2010
RNTPD766	REP THRD PARTY DAM 766	1,325.02	5,000.11	3,675.09	74%	0.00%	(17,155.35)	(36,762.19)	(19,606.84)	Mar-01	Jan-00	Mar-01	Dec-10		2010
RTRB236	RES INVEST TROUBLE 236	(324.20)	-	324.20		0.00%	-	324.20	324.20			Jan-01	Dec-09		2010
RTRB256	RES INVEST TROUBLE 256	(458.03)	-	458.03		0.00%	(98.39)	359.64	458.03			Jan-01	Dec-09		2010
STLT156	STREET LIGHTING 156	70,494.87	94,032.04	23,537.17	25%	0.04%	70,494.87	94,032.04	23,537.17	Oct-99	Dec-25	Oct-99	Dec-12		2010
STLT216	STREET LIGHTING 216	193,160.95	329,999.99	136,839.04	41%	0.11%	2,258,577.73	1,816,508.00	(442,069.73)	Oct-99	Dec-25	Oct-99	Dec-12		2010
STLT236	STREET LIGHTING 236	76,561.70	268,610.40	192,048.70	71%	0.04%	76,561.70	268,610.40	192,048.70	Oct-99	Dec-25	Oct-99	Dec-12		2010
STLT246	STREET LIGHTING 246	107,860.21	74,219.31	(33,640.90)	-45%	0.06%	1,555,839.82	1,127,552.38	(428,287.44)	Oct-99	Dec-25	Oct-99	Dec-12		2010
STLT256	STREET LIGHTING 256	155,816.15	137,809.24	(18,006.91)	-13%	0.09%	155,816.15	137,809.24	(18,006.91)	Oct-99	Dec-25	Oct-99	Dec-12		2010
STLT315	STREET LIGHTING 315	1,453,507.49	1,066,411.18	(387,096.31)	-36%	0.79%	8,645,179.88	7,020,967.67	(1,624,212.21)	Sep-99	Dec-25	Sep-99	Dec-12	Variance to budget reflects actual versus projected investments associated with new business - street lighting. Annual budgets are based on historical investment rates for new business - street lights.	2010
STLT366	STREET LIGHTING 366	112,958.30	128,519.08	15,560.78	12%	0.06%	1,357,517.39	1,079,933.64	(277,583.75)	Oct-99	Dec-25	Oct-99	Dec-12		2010
STLT416	STREET LIGHTING 416	77,166.30	51,978.95	(25,187.35)	-48%	0.04%	77,166.30	51,978.95	(25,187.35)	Oct-99	Dec-25	Oct-99	Dec-12		2010
STLT426	STREET LIGHTING 426	161,868.38	48,007.44	(113,860.94)	-237%	0.09%	1,155,496.57	870,607.85	(284,888.72)	Oct-99	Dec-25	Oct-99	Dec-12		2010
STLT766	STREET LIGHTING 766	30,945.55	81,894.10	50,948.55	62%	0.02%	30,945.55	81,894.10	50,948.55	Oct-99	Dec-25	Oct-99	Dec-12		2010
STRM11560	KU Minor Storm Earlington	48,562.06	-	(48,562.06)		0.03%	48,562.06	-	(48,562.06)			Jan-10	Dec-12		2010
STRM12160	KU Minor Storms Danville	164,153.68	-	(164,153.68)		0.09%	164,153.68	-	(164,153.68)			Jan-10	Dec-12		2010
STRM12360	KU Minor Storms Richmond	50,866.67	-	(50,866.67)		0.03%	50,866.67	-	(50,866.67)			Jan-10	Dec-12		2010
STRM12460	KU Minor Storms Elizabethtown	57,725.19	-	(57,725.19)		0.03%	57,725.19	-	(57,725.19)			Jan-99	Dec-12		2010
STRM12560	KU Minor Storms Shelbyville	74,994.05	-	(74,994.05)		0.04%	74,994.05	-	(74,994.05)			Jan-10	Dec-12		2010
STRM13150	KU Minor Storms Lexington	66,804.63	-	(66,804.63)		0.04%	66,804.63	-	(66,804.63)			Jan-10	Dec-12		2010
STRM13660	KU Minor Storm Maysville	69,693.32	-	(69,693.32)		0.04%	69,693.32	-	(69,693.32)			Jan-10	Dec-12		2010
STRM14160	KU Minor Storms Pineville	74,088.25	-	(74,088.25)		0.04%	74,088.25	-	(74,088.25)			Jan-10	Dec-12		2010
STRM14260	KU Minor Storms London	33,591.35	-	(33,591.35)		0.02%	33,591.35	-	(33,591.35)			Apr-99	Dec-12		2010
STRM17660	KU Minor Storms Norton	17,522.59	-	(17,522.59)		0.01%	17,522.59	-	(17,522.59)			Jan-10	Dec-12		2010
STRMEAROC	Minor Storm Event Earlington	575.25	-	(575.25)		0.00%	575.25	-	(575.25)			Dec-08	Mar-10		2010
STRMKU	KU Major Storm Event	1,069,527.87	700,000.00	(369,527.87)	-53%	0.58%	17,729,491.01	17,353,152.14	(376,338.87)	Jan-05	Dec-25	Jan-05	Apr-11	Budget is developed at a high level for weather events and reallocated to individual projects as major and minor weather events as they occur. In total, the full year variance on storms this year is $1,027K over budget.	2010
STRMMAYOC	Minor Storm Event Maysville	1,652.77	-	(1,652.77)		0.00%	1,652.77	-	(1,652.77)			Dec-08	Mar-10		2010
SWITC156	SWITCHES - 011560	(8,504.54)	-	8,504.54		0.00%	(8,504.54)	-	8,504.54			Sep-02	Oct-10		2010
SWITC216	SWITCHES-012160	2,675.76	-	(2,675.76)		0.00%	21,635.13	15,476.71	(6,158.42)			Sep-03	Dec-12		2010
SWITC416	SWITCHES - 014160	3,611.59	-	(3,611.59)		0.00%	3,611.59	-	(3,611.59)			Sep-02	Dec-12		2010
SWITC766	SWITCHES - 017660	1,066.83	-	(1,066.83)		0.00%	4,126.63	2,605.59	(1,521.04)			Sep-02	Dec-12		2010
SYSENH156	Sys Enhanc-Exist Cust-Earlngtn	106,644.31	101,002.18	(5,642.13)	-6%	0.06%	106,644.31	101,002.18	(5,642.13)	Jan-01	Dec-25	Jan-01	Dec-12		2010
SYSENH216	Sys Enhan-Exist Cust-Danville	140,125.87	103,012.19	(37,113.68)	-36%	0.08%	140,125.87	103,012.19	(37,113.68)	Jan-01	Dec-25	Jan-01	Dec-12		2010
SYSENH236	Sys Enh-New Cust-Richmond	40,742.45	36,670.39	(4,072.06)	-11%	0.02%	40,742.45	36,670.39	(4,072.06)	Jan-99	Dec-25	Jan-99	Dec-12		2010
SYSENH246	Sys Enh-Exist Cust-Etown	32,896.59	52,398.99	19,502.40	37%	0.02%	32,896.59	52,398.99	19,502.40	Jan-01	Jan-00	Jan-01	Dec-10		2010
SYSENH256	Sys Enhanc-Exist Cust-Shelbyvl	44,444.04	47,407.68	2,963.64	6%	0.02%	44,444.04	47,407.68	2,963.64	Jan-01	Dec-25	Jan-01	Dec-12		2010
SYSENH315	Sys Enhan-Exist Cust-Lex	278,605.08	288,007.53	9,402.45	3%	0.15%	278,605.08	288,007.53	9,402.45	Jan-99	Dec-13	Jan-99	Dec-12		2010
SYSENH366	Sys Enhan-Exist Cust-Maysville	78,374.31	71,899.94	(6,474.37)	-9%	0.04%	78,374.31	71,899.94	(6,474.37)	Dec-00	Dec-25	Dec-00	Dec-12		2010
SYSENH416	Sys Enhan-Exist Cust-Pineville	25,545.62	19,998.05	(5,547.57)	-28%	0.01%	25,545.62	19,998.05	(5,547.57)	Jan-99	Dec-25	Jan-99	Dec-12		2010
SYSENH426	Sys Enhan-Exist Cust-London	204,169.97	41,008.58	(163,161.39)	-398%	0.11%	204,169.97	41,008.58	(163,161.39)	Jan-99	Dec-25	Jan-99	Dec-12		2010
SYSENH766	Sys Enhan-Exist Cust-Norton	30,584.79	20,634.77	(9,950.02)	-48%	0.02%	30,584.79	20,634.77	(9,950.02)	Jan-01	Dec-25	Jan-01	Dec-12		2010
TBRD156OH	Trouble Orders OH - 011560	(7,627.38)	-	7,627.38		0.00%	(7,627.38)	-	7,627.38	May-02	Dec-25	May-02	Dec-12		2010
TBRD156UG	Trouble Orders UG - 011560	(1,280.85)	-	1,280.85		0.00%	(1,280.85)	-	1,280.85			May-02	Dec-12		2010
TBRD216OH	Trouble Orders OH - 012160	48,431.42	85,002.35	36,570.93	43%	0.03%	48,431.42	85,002.35	36,570.93	May-02	Dec-25	May-02	Dec-12		2010
TBRD216UG	Trouble Orders UG - 012160	(711.94)	-	711.94		0.00%	(711.94)	-	711.94			May-02	Dec-12		2010
TBRD236OH	Trouble Orders OH - 012360	10,487.09	33,623.67	23,136.58	69%	0.01%	10,487.09	33,623.67	23,136.58	May-02	Dec-25	May-02	Dec-12		2010
TBRD236UG	Trouble Orders UG - 012360	1,356.00	-	(1,356.00)		0.00%	1,356.00	-	(1,356.00)			May-02	Dec-12		2010
TBRD246OH	Trouble Orders OH - 012460	155,396.03	182,245.86	26,849.83	15%	0.08%	155,396.03	182,245.86	26,849.83	May-02	Dec-25	May-02	Dec-12		2010

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
TBRD246UG	Trouble Orders UG - 012460	172.88	-	(172.88)		0.00%	172.88	-	(172.88)			May-02	Dec-12		2010
TBRD256OH	Trouble Orders OH - 012560	42,174.97	99,789.43	57,614.46	58%	0.02%	42,174.97	99,789.43	57,614.46	May-02	Dec-25	May-02	Dec-12		2010
TBRD256UG	Trouble Orders UG - 012560	35,417.38	-	(35,417.38)		0.02%	35,417.38	-	(35,417.38)			May-02	Dec-10		2010
TBRD315OH	Trouble Orders OH - 013150	14,319.39	125,109.07	110,789.68	89%	0.01%	14,319.39	125,109.07	110,789.68	May-02	Dec-25	May-02	Dec-12		2010
TBRD315UG	Trouble Orders UG - 013150	(8,270.74)	-	8,270.74		0.00%	(8,270.74)	-	8,270.74			May-02	Dec-12		2010
TBRD366OH	Trouble Orders OH - 013660	69,654.41	125,984.75	56,330.34	45%	0.04%	69,654.41	125,984.75	56,330.34	May-02	Dec-25	May-02	Dec-12		2010
TBRD366UG	Trouble Orders UG - 013660	10,619.84	-	(10,619.84)		0.01%	10,619.84	-	(10,619.84)			May-02	Dec-12		2010
TBRD416OH	Trouble Orders OH - 014160	30,536.58	60,999.31	30,462.73	50%	0.02%	30,536.58	60,999.31	30,462.73	May-02	Dec-25	May-02	Dec-12		2010
TBRD416UG	Trouble Orders UG - 014160	279.68	-	(279.68)		0.00%	279.68	-	(279.68)			May-02	Dec-12		2010
TBRD426OH	Trouble Orders Overhead	244,697.56	306,034.45	61,336.89	20%	0.13%	244,697.56	306,034.45	61,336.89	Mar-03	Dec-25	Mar-03	Dec-12		2010
TBRD426UG	Trouble Orders Underground	43,133.07	-	(43,133.07)		0.02%	43,133.07	-	(43,133.07)			Mar-03	Dec-12		2010
TBRD766OH	Trouble Orders OH - 017660	106,535.55	27,999.48	(78,536.07)	-280%	0.06%	106,535.55	27,999.48	(78,536.07)	May-02	Dec-25	May-02	Dec-12		2010
TBRD766UG	Trouble Orders UG - 017660	3,718.11	-	(3,718.11)		0.00%	3,718.11	-	(3,718.11)			May-02	Dec-12		2010
TLEQ156	TOOLS AND EQ 156	293,737.48	303,007.24	9,269.76	3%	0.16%	293,737.48	303,007.24	9,269.76	May-00	Dec-25	May-00	May-12		2010
TLEQ216	TOOLS AND EQ 216	8,778.44	-	(8,778.44)		0.00%	104,136.72	75,234.21	(28,902.51)	Jan-01	Dec-25	Jan-01	Dec-11		2010
TLEQ236	TOOLS AND EQ 236	132,077.56	146,106.44	14,028.88	10%	0.07%	132,077.56	146,106.44	14,028.88	Jan-01	Dec-25	Jan-01	Dec-11		2010
TLEQ246	TOOLS AND EQ 246	365.80	17,169.00	16,803.20	98%	0.00%	144,614.60	141,701.03	(2,913.57)	Jan-01	Dec-25	Jan-01	Dec-11		2010
TLEQ256	TOOLS AND EQ 256	2,529.37	13,386.00	10,856.63	81%	0.00%	2,529.37	13,386.00	10,856.63	Jan-01	Dec-25	Jan-01	Dec-11		2010
TLEQ315	TOOLS AND EQ 315	20,269.12	103,062.89	82,793.77	80%	0.01%	373,548.23	370,352.16	(3,196.07)	Jan-01	Dec-25	Jan-01	Dec-11		2010
TLEQ366	TOOLS AND EQ 366	147,737.08	128,804.75	(18,932.33)	-15%	0.08%	280,735.94	235,660.02	(45,075.92)	Jan-01	Dec-25	Jan-01	Dec-11		2010
TLEQ416	TOOLS AND EQ 416	217,703.89	187,998.80	(29,705.09)	-16%	0.12%	217,703.89	187,998.80	(29,705.09)	Jul-01	Dec-25	Jul-01	Dec-11		2010
TLEQ426	TOOLS AND EQ 426	176,665.40	159,010.55	(17,654.85)	-11%	0.10%	176,665.40	159,010.55	(17,654.85)	Jan-01	Dec-25	Jan-01	Dec-11		2010
TLEQ766	TOOLS AND EQ 766	90,259.82	100,001.04	9,741.22	10%	0.05%	90,259.82	100,001.04	9,741.22	Jan-01	Dec-25	Jan-01	Dec-11		2010
TRBORD156	TROUBLE ORDERS 156	205,440.16	230,014.16	24,574.00	11%	0.11%	205,440.16	230,014.16	24,574.00	Jan-01	Dec-14	Jan-01	Dec-12		2010
TRBORD166	TROUBLE ORDERS	(577.10)	-	577.10		0.00%	(577.10)	-	577.10			Jan-01	Feb-10		2010
TRBORD216	TROUBLE ORDERS 216	27,531.18	-	(27,531.18)		0.02%	27,531.18	-	(27,531.18)			Jan-01	Dec-12		2010
TRBORD236	TROUBLE ORDERS 236	115.19	-	(115.19)		0.00%	115.19	-	(115.19)			Jan-01	Dec-09		2010
TRBORD308	Trouble Orders 308	11,983.57	-	(11,983.57)		0.01%	11,983.57	-	(11,983.57)			Mar-04	Mar-10		2010
TRBORD315	TROUBLE ORDERS 315	104,698.46	-	(104,698.46)		0.06%	104,698.46	-	(104,698.46)			Jan-01	Dec-11		2010
TRBORD366	TROUBLE ORDERS 366	135.36	-	(135.36)		0.00%	135.36	-	(135.36)			Jan-01	Dec-12		2010
XFRM156	Transformer labor 156	22,500.65	21,015.97	(1,484.68)	-7%	0.01%	22,500.65	21,015.97	(1,484.68)	Oct-99	Dec-25	Oct-99	Dec-12		2010
XFRM216	Transformer labor 216	15,914.77	17,007.41	1,092.64	6%	0.01%	181,143.24	114,720.76	(66,422.48)	Oct-99	Dec-25	Oct-99	Dec-12		2010
XFRM236	Transformer labor 236	101,118.31	100,887.97	(230.34)	0%	0.06%	101,118.31	100,887.97	(230.34)	Oct-99	Dec-25	Oct-99	Dec-12		2010
XFRM246	Transformer labor 246	75,280.82	25,176.24	(50,104.58)	-199%	0.04%	438,080.73	299,335.15	(138,745.58)	Oct-99	Dec-25	Oct-99	Dec-12		2010
XFRM256	Transformer labor 256	63,231.49	64,312.88	1,081.39	2%	0.03%	63,231.49	64,312.88	1,081.39	Oct-99	Dec-25	Oct-99	Dec-12		2010
XFRM315	Transformer labor 315	231,380.23	137,405.86	(93,974.37)	-68%	0.13%	1,826,744.24	1,314,747.09	(511,997.15)	Oct-99	Dec-25	Oct-99	Dec-12		2010
XFRM366	Transformer labor 366	57,422.94	69,407.48	11,984.54	17%	0.03%	57,422.94	69,407.48	11,984.54	Oct-99	Dec-25	Oct-99	Dec-12		2010
XFRM416	Transformer labor 416	15,138.96	14,999.64	(139.32)	-1%	0.01%	100,895.64	96,781.61	(4,114.03)	Oct-99	Dec-25	Oct-99	Dec-12		2010
XFRM426	Transformer labor 426	13,363.02	25,008.21	11,645.19	47%	0.01%	13,363.02	25,008.21	11,645.19	Oct-99	Dec-25	Oct-99	Dec-12		2010
XFRM766	Transformer labor 766	16,222.08	7,971.72	(8,250.36)	-103%	0.01%	146,410.95	113,311.19	(33,099.76)	Oct-99	Dec-25	Oct-99	Dec-12		2010
		209,036,428.28	**183,198,610.65**	**(25,837,817.63)**											**2010 Tota**
113305	KU DIST LINE TRANSFORMERS	7,110,648.74	7,467,590.19	356,941.45	5%	3.30%	7,110,648.74	7,467,590.19	356,941.45	Oct-01	Dec-25	Oct-01	Nov-08	Variance due to less New Business transformers needed in KU compared to original budget.	2011
117150	Trimble County 2 KU	2,299,445.04	641,237.87	(1,658,207.17)	-259%	1.07%	503,830,987.01	493,223,867.56	(10,607,119.45)	Jan-03	Jan-11	Jan-03	Jan-11	MTP did not include Performance Bonus, Switching Station, Excitation Transformer and TC Fire Protection projected costs.	2011
117362	Accrued Labor - KU	230,275.14	-	(230,275.14)		0.11%	21,256.77	(0.00)	(21,256.77)	Mar-04	Dec-15	Mar-04	Jan-00		2011
118213	Va City-AEP Clinch River	842.38	-	(842.38)		0.00%	5,142,414.52	5,141,572.14	(842.38)			Jul-04	Dec-09		2011
118216	Trimble 2 Trans. Projects - KU	(139,975.39)	179,930.88	319,906.27	178%	-0.07%	65,551,439.37	65,571,729.95	20,290.58	Jul-04	Aug-11	Jul-04	Jul-10	Material returns exceeded the costs of the completion of construction assumed in the budget.	2011
119518	Shelbyville Northwest Bypass	1,544.89	-	(1,544.89)		0.00%	1,504.41	239.91	(1,264.50)			Sep-04	Dec-11		2011
119903	Clear A&G 12/04	2,270,803.22	-	(2,270,803.22)		1.05%	(373,539.94)	(1,315,049.45)	(941,509.51)			Jan-05	Jan-00	This project is used for the annual true-up activity and does not have a cooresponding budget amount.	2011
120418	DX2 JOHNSON VLV REFURB 11	511,853.39	1,313,668.92	801,815.53	61%	0.24%	745,337.35	1,339,668.47	594,331.12	Jan-10	Aug-12	Jan-10	Aug-12	Project delayed due to manufacturing issues on DX2 Overhaul (machine not available for installation of valve).	2011
120756	Misc. A/R Uncollect - KU Cap	22,075.75	-	(22,075.75)		0.01%	54,687.54	-	(54,687.54)			Jun-05	Jan-00		2011
121076	Loudon Ave.-Lansdowne DC 69 kV	6,579.69	-	(6,579.69)		0.00%	6,121,209.43	6,114,629.74	(6,579.69)			Aug-05	May-09		2011
121443	PAYNES DEPOT RD HWY PROJECT	(65,366.19)	-	65,366.19		-0.03%	152,769.14	218,135.33	65,366.19			Apr-06	Jun-10		2011
121593	GH3 SCR CATALYST ADDITION	-	193,999.67	193,999.67	100%	0.00%	2,543,747.42	3,026,171.92	482,424.50	Jan-08	Dec-13	Jan-08	Nov-13		2011
122049	*UK Underground	(867.72)	-	867.72		0.00%	(867.69)	0.03	867.72			Jul-06	Oct-09		2011
122086	DX1 OVERHAUL 11-12	1,665,783.00	1,572,296.95	(93,486.05)	-6%	0.77%	4,866,937.38	4,894,439.56	27,502.18	Jul-06	Dec-12	Jul-06	Mar-13		2011
122177	Millersburg Control Hse Repl	194,202.16	-	(194,202.16)		0.09%	687,951.83	494,020.86	(193,930.97)			Jan-07	Jul-11		2011
122524	Breaker Replacements-KU	(1,791.68)	-	1,791.68		0.00%	-	1,791.68	1,791.68			Oct-06	Mar-11		2011
122991	World Equestrian Games	(1,850.86)	-	1,850.86		0.00%	-	1,850.86	1,850.86			Jan-08	Jun-11		2011
123136	KU POLE INSPECTION	6,262,462.05	4,862,499.95	(1,399,962.10)	-29%	2.91%	6,262,462.05	4,862,499.95	(1,399,962.10)	Jan-05	Dec-10	Jan-05	Jul-12	This was the second year of the Pole Inspection and Treatment Program. Actual spend exceeded original budget for KU due to uncertainty of costs by company when the estimate was developed. The variance was covered by a reallocation of funds in October 2011. This was partially offset by a positive variance in LGE $77K. This project experienced a higher than average reject rate for the areas selected for inspection and treatment which generated more poles to be replaced.	2011
123216	BR Diesel Generator 10	5,813.72	-	(5,813.72)		0.00%	173,457.08	167,643.36	(5,813.72)	Nov-09	Apr-11	Nov-09	Jun-11		2011
123218	BR 1/2 SW Pump Feed Repl 11	266,415.82	280,999.69	14,583.87	5%	0.12%	275,647.36	280,999.69	5,352.33	Sep-08	Feb-12	Sep-08	Mar-12		2011
123219	KU BRCT7 A/B Conversion 08	(5,544.79)	-	5,544.79		0.00%	3,646,196.01	3,183,802.00	(462,394.01)			Mar-08	Jun-09		2011
123271	UK HOSP DIST RELOC OH WOOD/EUC	(63,474.75)	-	63,474.75		-0.03%	14,180.42	63,495.37	49,314.95			Aug-07	Dec-11		2011
123281	GH DRIFT DIVERSION	230,012.49	274,999.79	44,987.30	16%	0.11%	230,012.49	274,999.79	44,987.30	Jun-11	Feb-12	Jun-11	Nov-11		2011

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
123302	UK Med Cntr Hse Relo	(375,679.10)	-	375,679.10		-0.17%	(861.82)	374,817.28	375,679.10			Aug-07	Jan-00	Reclassification of reimbursement received in prior years from Removal to Investment.	2011
123409	PeopleSoft 8.9 Enhance	-	300,000.00	300,000.00	100%	0.00%	-	1,087,500.00	1,087,500.00	Sep-07	Dec-13			Project delayed to wait for PeopleSoft 9.1 Enhancement (135301)	2011
123599	KU-Gen Stator Bar Study	320,390.75	1,155,000.00	834,609.25	72%	0.15%	4,004,646.87	10,990,456.12	6,985,809.25	Jul-10	Aug-11	Jul-10	Aug-11	Reallocation of funds due to Generator Stator Bar Study recommendation to purchase two full sets of stator bars.	2011
123689	SOM NORTH BYPASS I66	18,306.30	-	(18,306.30)		0.01%	68,994.44	50,688.14	(18,306.30)			Dec-07	Jun-10		2011
123741	Cynthiana Bypass HWY Relo	403.90	-	(403.90)		0.00%	403.90	-	(403.90)			Apr-11	Oct-11		2011
123871	BRCT8 HGC Recond 11-12	714,046.00	787,999.51	73,953.51	9%	0.33%	795,725.36	1,423,999.63	628,274.27	Apr-08	Aug-13	Apr-08	May-13		2011
123893	GS MW Digestor Repl	-	26,100.00	26,100.00	100%	0.00%	-	26,100.00	26,100.00	Jan-11	Nov-14				2011
123954	GS DQIStrat 2010	144,054.16	157,464.00	13,409.84	9%	0.07%	303,710.52	314,074.51	10,363.99	Jun-10	Sep-11	Jun-10	Dec-11		2011
123996	GR A Conveyor Belt Repl	(2,620.53)	-	2,620.53		0.00%	54,100.92	56,721.45	2,620.53	Jan-10	Jan-10	Jan-10	Nov-10		2011
123997	GR P1 Sump Replacement	0.35	-	(0.35)		0.00%	102,109.44	102,109.09	(0.35)			Jan-10	Nov-10		2011
124000	GR U3 Main Trans Lead Repl	(1,166.25)	-	1,166.25		0.00%	118,699.18	119,865.43	1,166.25	Jan-10	Dec-10	Jan-10	Dec-10		2011
124001	GR 2010 Asbestos Abatement	(52,587.21)	-	52,587.21		-0.02%	67,668.91	120,256.12	52,587.21	Jan-10	Dec-10	Jan-10	Dec-10		2011
124005	GR 2011 Asbestos Abatement	62,365.13	70,000.82	7,635.69	11%	0.03%	62,365.13	70,000.82	7,635.69	Jan-11	Sep-11	Jan-11	Dec-11		2011
124007	GR 5-1 FD Fan Motor Rewind	40,318.27	41,999.27	1,681.00	4%	0.02%	40,318.27	41,999.27	1,681.00	Jan-11	Oct-11	Jan-11	Dec-11		2011
124012	GR B6 Sump Pump Repl	0.35	-	(0.35)		0.00%	47,142.73	47,142.38	(0.35)			Jul-10	Nov-10		2011
124014	GR Serv Wtr Piping Repl	89,778.72	90,000.47	221.75	0%	0.04%	89,778.72	90,000.47	221.75	Jan-11	Nov-11	Jan-11	Dec-11		2011
124173	GH3 ECONOMIZER REPL	1,335,713.68	1,456,000.10	120,286.42	8%	0.62%	3,266,400.31	3,386,686.73	120,286.42	May-08	May-11	May-08	May-11		2011
124176	GH3 ESP OUTLET PLATE SUSPEN	584,101.33	570,000.25	(14,101.08)	-2%	0.27%	584,101.33	570,000.25	(14,101.08)	Feb-11	Jun-11	Feb-11	May-11		2011
124180	BR1 Turb Cntrl Repl 10	18,599.75	-	(18,599.75)		0.01%	1,680,026.69	1,661,426.91	(18,599.78)	Nov-09	Dec-10	Nov-09	Nov-10		2011
124181	BR Stm&Gas Turb Vib Sftwr 11	120,345.45	127,000.34	6,654.89	5%	0.06%	120,345.45	127,000.34	6,654.89	Jul-08	Nov-11	Jul-08	Jan-12		2011
124202	HF CT Recontrol 10-11	-	531,249.99	531,249.99	100%	0.00%	-	531,249.99	531,249.99	Apr-10	Nov-11			See project 124202HF	2011
124212	BR3 Primary SH Repl 12	1,081,155.47	1,050,000.04	(31,155.43)	-3%	0.50%	2,073,125.26	3,693,905.70	1,620,780.44	Dec-08	Nov-12	Dec-08	Nov-12		2011
124213	DX2 Overhaul 11	3,711,706.20	4,555,529.97	843,823.77	19%	1.72%	4,460,619.77	5,052,257.17	591,637.40	Dec-10	Aug-12	Dec-10	Aug-12	Project delays due to manufacturing issues caused it to carry into 2012.	2011
124216	GH4 CCW HEAT EXCHANGER	117,534.59	204,999.99	87,465.40	43%	0.05%	117,534.59	204,999.99	87,465.40	May-08	Nov-11	May-08	Nov-11		2011
124220	GH3 SH SPRAY VALVE RETROFIT	42,016.37	110,000.00	67,983.63	62%	0.02%	392,820.32	543,330.85	150,510.53	Aug-10	Nov-13	Aug-10	Nov-13		2011
124222	GH BARGE MOORING CELL C-9	21,826.68	-	(21,826.68)		0.01%	324,799.88	302,973.20	(21,826.68)	Jul-10	Oct-10	Jul-10	Jan-11		2011
124239	GH1 SCR CATALYST ADDITION 10	226,722.63	2,573,999.97	2,347,277.34	91%	0.11%	1,681,128.84	4,028,406.18	2,347,277.34	Jan-10	Dec-11	Jan-10	Mar-11	Reduced due to payment made in 2010 ahead of schedule and revised estimate	2011
124240	GH3 AIR HEATER CE BASKET REPL	-	100,000.30	100,000.30	100%	0.00%	-	1,650,000.80	1,650,000.80	Jan-11	Dec-15				2011
124242	GH1 AIR HEATER BASKET REPL	354,427.67	409,588.74	55,161.07	13%	0.16%	1,184,413.28	1,239,574.35	55,161.07	Sep-10	Apr-11	Sep-10	Mar-11		2011
124248	GH UPRIVER FLOATING BARGE	(1.49)	-	1.49		0.00%	800,139.40	800,140.89	1.49	Jan-10	Jul-10	Jan-10	Nov-10		2011
124249	BR2 Controls Repl 10&11	2,836,073.09	2,429,106.17	(406,966.92)	-17%	1.32%	3,317,617.79	2,904,974.01	(412,643.78)	Jan-10	Dec-11	Jan-10	Nov-11	Overruns were related to unknown engineering oversights discovered during execution of project.	2011
124252	BR2 ESP Interlock 11	42,421.08	63,987.63	21,566.55	34%	0.02%	42,421.08	63,987.63	21,566.55	Nov-09	Jan-12	Nov-09	Nov-11		2011
124254	BR2 Wtr Induct Cntrl - II 11	25,164.08	-	(25,164.08)		0.01%	232,051.12	206,886.94	(25,164.18)	Jan-10	Nov-11	Jan-10	Jan-12		2011
124255	DX Cool System Pipe Repl 12	118,811.81	-	(118,811.81)		0.06%	118,811.81	223,562.33	104,750.52			Nov-09	Jan-12		2011
124257	BR 1&2 Conv Room Roof Repl 10	61,233.83	-	(61,233.83)		0.03%	103,596.41	65,805.25	(37,791.16)	Jan-10	Jun-11	Jan-10	Jun-11		2011
124260	BR1 B Heater Repl 12	(14,585.31)	-	14,585.31		-0.01%	174,673.07	189,258.38	14,585.31	Jul-09	Dec-10	Jul-09	Nov-10		2011
124261	BR1 1-2 SB Air Comp Repl 11	99,679.09	497,964.69	398,285.60	80%	0.05%	415,932.83	497,964.69	82,031.86	Jul-09	May-12	Jul-09	Feb-13	Project delayed due to material delivery	2011
124262	BR1 Precip Rapper Repl 11	105,003.17	191,053.43	86,050.26	45%	0.05%	97,397.42	191,053.43	93,656.01	Jul-09	May-11	Jul-09	Apr-11		2011
124276	BR3 Control Air Comp Repl 10	12,429.67	-	(12,429.67)		0.01%	154,843.78	142,414.11	(12,429.67)	Nov-09	Mar-11	Nov-09	Jul-11		2011
124280	BR2 E Heater Repl 11	563,064.37	705,149.80	142,085.43	20%	0.26%	729,103.19	871,188.62	142,085.43	Jul-10	Jan-12	Jul-10	Nov-11		2011
124282	BR1 IR & IK Sootblower Repl 12	572,117.62	925,338.67	353,221.05	38%	0.27%	575,357.99	925,338.67	349,980.68	Jul-10	Mar-12	Jul-10	Dec-11	Budgetary estimates were developed in advance and bids were lower in both labor & material	2011
124283	BR3 MV Prot Relay Repl 11	162,246.12	202,337.58	40,091.46	20%	0.08%	162,246.12	202,337.58	40,091.46	Nov-10	May-11	Nov-10	May-11		2011
124284	BR1 Primary Air Fan Motor 11	39,280.06	23,000.11	(16,279.95)	-71%	0.02%	39,280.06	23,000.11	(16,279.95)	Jul-10	Dec-11	Jul-10	Jan-12		2011
124286	BR1 Mill Motor 11	21,445.18	25,000.07	3,554.89	14%	0.01%	21,445.18	25,000.07	3,554.89	Jul-10	Aug-11	Jul-10	Aug-11		2011
124288	BR3 Generator Rewind 13	5,710,020.38	5,842,999.53	132,979.15	2%	2.65%	15,404,576.54	15,562,999.25	158,422.71	Jul-10	Dec-12	Jul-10	Nov-12		2011
124305	BR Conv Belt Repl 11	-	68,131.80	68,131.80	100%	0.00%	-	68,131.80	68,131.80	Nov-10	Dec-11				2011
124307	BR Misc Motor Rbld/Repl 11	-	81,015.45	81,015.45	100%	0.00%	-	81,015.45	81,015.45	Nov-10	Dec-11				2011
124309	BR Asbestos Abatemnt 11	57,359.36	79,024.72	21,665.36	27%	0.03%	57,359.36	79,024.72	21,665.36	Nov-10	Nov-11	Nov-10	Nov-11		2011
124316	GH CONVEYOR BELT REPL 11	-	359,993.70	359,993.70	100%	0.00%	-	359,993.70	359,993.70	Jan-11	Dec-11			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects	2011
124326	GH3 F FEEDWATER HEATER REPL	756,854.77	1,239,999.79	483,145.02	39%	0.35%	963,088.37	1,446,233.39	483,145.02	Nov-10	May-11	Nov-10	May-11	Revised estimate and project started earlier than expected in budget (payments made in 2010)	2011
124328	GH ERT EQUIPMENT	26,927.41	25,000.07	(1,927.34)	-8%	0.01%	26,927.41	25,000.07	(1,927.34)	May-08	Aug-11	May-08	Aug-11		2011
124330	GH1 E HEATER NOZZLE TRAY REPL	-	19,999.65	19,999.65	100%	0.00%	-	255,000.14	255,000.14	Jan-11	May-21				2011
124332	GH2 2ND STAGE DIAPH REPL	18,276.98	-	(18,276.98)		0.01%	459,231.86	625,000.83	165,768.97	May-08	Jun-12	May-08	May-12		2011
124338	GH2 REHEAT PENDANT ASSY	2,619,864.45	2,218,999.53	(400,864.92)	-18%	1.22%	3,573,028.89	4,799,998.87	1,226,969.98	Nov-10	Jun-12	Nov-10	May-12	Material purchase paid ahead of schedule (budgeted in 2012)	2011
124340	GH MISCELLANEOUS MOTORS 11	-	288,990.34	288,990.34	100%	0.00%	-	288,990.34	288,990.34	May-08	Dec-11				2011
124349	PVL-161-69kV, 150 MVA tran rpl	32,835.43	-	(32,835.43)		0.02%	1,640,388.48	1,607,553.05	(32,835.43)			May-08	Apr-11		2011
124419	GR 2010 U4 Breaker Refurb	3,180.34	-	(3,180.34)		0.00%	91,557.59	88,377.25	(3,180.34)	Mar-10	Dec-10	Mar-10	Dec-10		2011
124558	TC CT KU 5/6 REPL VLRA BATRIES	24,962.92	-	(24,962.92)		0.01%	24,962.92	-	(24,962.92)	Jan-10	Dec-10	Jan-10	Jan-11		2011
124560	TC CT KU INSTALL GRD FALT PROT	3,092.30	-	(3,092.30)		0.00%	49,925.08	46,832.78	(3,092.30)	Jan-10	Dec-10	Jan-10	Jan-11		2011
124563	TC CT KU INSTALL GRD FAULT PRO	43,653.09	63,674.33	20,021.24	31%	0.02%	43,653.09	63,674.33	20,021.24	Jan-11	Jan-12	Jan-11	Jun-11		2011
124580	Comp-related equip- KU 2011	8,311.26	48,215.20	39,903.94	83%	0.00%	75,078.03	120,592.07	45,514.04	Feb-08	Nov-11	Feb-08	Feb-11		2011
124607	GH2 ECONOMIZER REPL	3,555,101.68	2,980,001.05	(575,100.63)	-19%	1.65%	5,314,510.83	5,830,001.29	515,490.46	Nov-10	Jun-12	Nov-10	May-12	Material purchase paid ahead of schedule (budgeted in 2012)	2011
124687	09 CENT DSP ROGERS GAP SUB	(262.48)	-	262.48		0.00%	630,526.21	630,788.69	262.48			Jan-09	Jun-10		2011
124691	09 CENT CYNTHIANA SUB	0.01	-	(0.01)		0.00%	284,967.28	284,967.27	(0.01)			Jan-09	Oct-10		2011
124698	09 CENT MISC SUBSTATION	45,016.64	-	(45,016.64)		0.02%	22,878.87	(22,137.77)	(45,016.64)			Jan-09	Dec-10		2011
124704	09 EARL MISC SUBSTATION	(538.80)	-	538.80		0.00%	107,759.00	108,297.80	538.80			Jan-09	Sep-10		2011
124782	09 CENT BLUEGRASS STATION	56,000.41	-	(56,000.41)		0.03%	652,996.81	830,159.07	177,162.26	Jan-09	Aug-10	Jan-09	Aug-10		2011
124783	09 CENT RICHMOND SUB	0.01	-	(0.01)		0.00%	859,222.62	859,222.61	(0.01)	Jan-09	Nov-10	Jan-09	Jan-11		2011

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124784	09 CENT TRANSFORMER REWINDS	3,412.91	-	(3,412.91)		0.00%	2,045,555.99	2,042,143.08	(3,412.91)			Jul-08	Jun-10		2011
124934	RCKY BR-POCKET 69K CAWD STR86	1,326.48	-	(1,326.48)		0.00%	(25,763.12)	(27,266.30)	(1,503.18)			Aug-08	Apr-11		2011
124939	Process Improvement Tools KU	-	125,000.00	125,000.00	100%	0.00%	-	250,000.00	250,000.00	Jan-09	Jan-12				2011
124970	US HWY 27 RELOCATION	0.10	-	(0.10)		0.00%	199,577.42	199,577.32	(0.10)			Dec-08	Mar-11		2011
125028	Brown North - Tyrone 138kV	2,139,700.51	2,786,281.19	646,580.68	23%	0.99%	2,192,456.56	2,842,886.90	650,430.34	Aug-10	Nov-11	Aug-10	Aug-11	Favorable site conditions and weather moved this project along smoother and quicker than expected.	2011
125030	REB FACILITIES CAPITAL	(645.00)	-	645.00		0.00%	478,238.81	478,883.81	645.00			Dec-08	May-10		2011
125035	DIST FAC CAPITAL	(149.05)	-	149.05		0.00%	442,280.17	442,429.22	149.05			Dec-08	May-10		2011
125062	Higby Mill 138/69 112 MVA	(2,882.06)	-	2,882.06		0.00%	1,793,815.57	1,796,697.63	2,882.06	Jan-09	Jan-10	Jan-09	Jul-10		2011
125069	Grounding Repairs-KU-2011	-	99,798.60	99,798.60	100%	0.00%	-	99,798.60	99,798.60	Jan-10	Aug-11				2011
125070	Etown Switches Replacement	0.03	-	(0.03)		0.00%	58,628.18	58,628.15	(0.03)	Jan-10	Dec-10	Jan-10	Mar-11		2011
125072	Versailles Capacitor	-	289,651.80	289,651.80	100%	0.00%	-	289,651.80	289,651.80	Jan-10	Jun-10				2011
125075	Cynthiana Capacitor	-	289,651.80	289,651.80	100%	0.00%	-	289,651.80	289,651.80	Jan-11	May-11				2011
125079	DFR Study	(3,845.86)	-	3,845.86		0.00%	663,411.84	667,257.70	3,845.86	Jan-09	Nov-10	Jan-09	Mar-11		2011
125192	ODP Fiber Buildout Y1/2-KU	(102.09)	-	102.09		0.00%	420,406.84	420,508.93	102.09	Oct-09	Nov-10	Oct-09	Jan-11		2011
125367	HW/SW Dev Tools 026580-KU10	29.96	-	(29.96)		0.00%	23,545.75	23,515.79	(29.96)	Jan-10	Dec-10	Jan-10	May-11		2011
125369	HW/SW Dev Tools 026540-KU10	22.45	-	(22.45)		0.00%	4,162.98	4,140.53	(22.45)	Jan-10	Dec-10	Jan-10	May-11		2011
125375	HW/SW Dev Tools 026510-KU11	5,409.59	22,716.00	17,306.41	76%	0.00%	5,409.59	22,716.00	17,306.41	Jan-11	Dec-11	Jan-11	Dec-11		2011
125378	HW/SW Dev Tools 026580-KU11	7,336.71	18,750.00	11,413.29	61%	0.00%	7,365.17	18,750.00	11,384.83	Jan-11	Dec-11	Jan-11	May-12		2011
125382	HW/SW Dev Tools 026540-KU11	9,179.53	10,096.00	916.47	9%	0.00%	9,179.53	10,096.00	916.47	Jan-11	Dec-11	Jan-11	Mar-12		2011
125385	HW/SW Dev Tools 026530-KU11	4,787.31	12,500.00	7,712.69	62%	0.00%	4,787.31	12,500.00	7,712.69	Jan-11	Dec-11	Jan-11	Mar-12		2011
125391	CRM Upgrade-KU11	-	353,356.73	353,356.73	100%	0.00%	-	353,356.73	353,356.73	Jan-11	Dec-11			Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2011
125394	HW/SW Dev Tools 026560-KU11	2,796.51	25,240.00	22,443.49	89%	0.00%	2,796.51	25,240.00	22,443.49	Jan-11	Dec-11	Jan-11	Dec-11		2011
125401	Data Protection-KU11	10,920.59	67,816.15	56,895.56	84%	0.01%	49,023.26	105,918.82	56,895.56	Jun-10	Dec-11	Jun-10	Mar-12		2011
125404	.NET WPF CLIENT FRAMEWORK-KU	956.05	-	(956.05)		0.00%	13,810.98	12,854.93	(956.05)	Jan-10	Dec-10	Jan-10	Sep-11		2011
125409	IT Security Infrastruc-KU10	(405.08)	-	405.08		0.00%	30,317.11	30,722.19	405.08	Jan-10	Nov-10	Jan-10	Jan-11		2011
125416	Msging Sec Infrastr -KU11	-	25,000.00	25,000.00	100%	0.00%	-	25,000.00	25,000.00	Jan-11	Nov-11				2011
125417	Gen Compl Infras-KU10	425.27	-	(425.27)		0.00%	81,505.55	81,080.28	(425.27)	Jan-10	Dec-10	Jan-10	Jan-11		2011
125418	Vulnerability Scanning-KU11	-	23,189.43	23,189.43	100%	0.00%	-	23,189.43	23,189.43	Jan-11	Oct-11				2011
125421	Identity Mgmt - KU11	8,359.50	27,658.00	19,298.50	70%	0.00%	9,391.77	27,658.00	18,266.23	Dec-11	Jan-12	Dec-11	May-12		2011
125428	Intrusion Prevention-KU11	-	163,289.51	163,289.51	100%	0.00%	-	163,289.51	163,289.51	Jun-10	Oct-11				2011
125430	ITSec Lab Enh-KU11	4,767.63	12,579.00	7,811.37	62%	0.00%	4,767.63	12,579.00	7,811.37	Jan-11	Dec-11	Jan-11	May-12		2011
125433	Router Upgrade Project-KU10	433.78	-	(433.78)		0.00%	147,152.56	146,718.78	(433.78)	Jan-10	Dec-10	Jan-10	Jan-11		2011
125434	Access Switch Rotation-KU11	198,759.46	201,578.60	2,819.14	1%	0.09%	201,286.46	201,578.60	292.14	Jan-11	Dec-11	Jan-11	Jan-12		2011
125436	Core Network Infra-KU11	75,452.39	75,789.32	336.93	0%	0.04%	75,452.39	75,789.32	336.93	Jan-11	Dec-11	Jan-11	Dec-11		2011
125438	Wireless Buildout-KU10	(4,332.65)	-	4,332.65		0.00%	-	4,332.65	4,332.65	Jan-10	Dec-10	Jan-10	Jan-11		2011
125439	Data Networks Test Tools-KU11	23,561.25	25,157.99	1,596.74	6%	0.01%	23,561.25	25,157.99	1,596.74	Jan-11	Dec-11	Jan-11	Dec-11		2011
125442	Net Access Dev & Gateways-KU11	21,724.49	25,157.99	3,433.50	14%	0.01%	21,724.49	25,157.99	3,433.50	Feb-11	Oct-11	Feb-11	Dec-11		2011
125443	Backup Capacity Exp-KU10	12,533.18	-	(12,533.18)		0.01%	102,135.56	89,602.38	(12,533.18)	Jan-10	Oct-10	Jan-10	Oct-11		2011
125444	Network Adm Control-KU11	-	101,579.10	101,579.10	100%	0.00%	-	101,579.10	101,579.10	Jan-11	Dec-11				2011
125446	Network Management-KU11	22,793.31	25,157.91	2,364.60	9%	0.01%	22,793.31	25,157.91	2,364.60	Mar-11	Aug-11	Mar-11	Dec-11		2011
125447	Sec Infra Enhancements-KU11	50,239.62	50,315.89	76.27	0%	0.02%	50,239.62	50,315.89	76.27	Mar-11	Oct-11	Mar-11	Dec-11		2011
125448	Wireless Buildout-KU11	120,921.24	25,157.91	(95,763.33)	-381%	0.06%	129,338.79	25,157.91	(104,180.88)	Jan-11	Dec-11	Jan-11	Dec-11		2011
125453	MidLevel Strge Refresh-KU11	(17,814.23)	202,499.90	220,314.13	109%	-0.01%	210,185.30	430,499.43	220,314.13	Nov-10	Dec-10	Nov-10	May-11		2011
125454	Cable-Server Connect-KU10	255.57	-	(255.57)		0.00%	23,362.60	23,107.03	(255.57)	Jan-10	Dec-10	Jan-10	May-11		2011
125455	Cabling Svr Connectivity-KU11	20,712.39	22,500.00	1,787.61	8%	0.01%	20,712.39	22,500.00	1,787.61	Jan-11	Dec-11	Jan-11	Dec-11		2011
125456	Backup Capacity Exp-KU11	-	112,499.83	112,499.83	100%	0.00%	-	112,499.83	112,499.83	Jan-11	Nov-11				2011
125457	SAN Cap Exp (inc virtual)-KU11	39,976.24	49,999.96	10,023.72	20%	0.02%	50,762.30	60,786.02	10,023.72	Dec-10	Nov-11	Dec-10	May-11		2011
125460	Bulk Pwr & Env Systems-KU11	77,988.85	50,798.92	(27,189.93)	-54%	0.04%	77,968.68	50,798.91	(27,169.77)	Jan-11	Dec-11	Jan-11	Dec-11		2011
125461	Server Hardware Refresh-KU10	12,354.19	-	(12,354.19)		0.01%	191,042.65	178,688.46	(12,354.19)	Jan-10	Dec-10	Jan-10	May-11		2011
125462	Connect to KU Remote Off-KU11	257,502.44	252,106.74	(5,395.70)	-2%	0.12%	260,604.54	252,106.73	(8,497.81)	Jan-11	Dec-11	Jan-11	Dec-11		2011
125465	Mobile Radio-KU11	91,275.01	50,559.64	(40,715.37)	-81%	0.04%	91,275.01	50,559.67	(40,715.34)	Jan-11	Dec-11	Jan-11	Dec-11		2011
125466	Net Access Dev & Site Inf-KU11	61,055.97	62,351.16	1,295.19	2%	0.03%	61,055.97	62,351.14	1,295.17	Jan-11	Dec-11	Jan-11	Dec-11		2011
125467	Net Tools & Test Equip-KU11	44,869.35	49,786.77	4,917.42	10%	0.02%	44,869.35	49,786.76	4,917.41	Jan-11	Dec-11	Jan-11	Dec-11		2011
125469	Outside Cable Plant-KU11	122,215.76	101,916.44	(20,299.32)	-20%	0.06%	123,310.57	101,916.38	(21,394.19)	Jan-11	Dec-11	Jan-11	Dec-11		2011
125470	Pur/Rebuild Radio Sites-KU11	74,040.49	152,236.73	78,196.24	51%	0.03%	74,204.19	152,236.74	78,032.55	Jan-11	Dec-11	Jan-11	May-12		2011
125474	Site Sec Improvements-KU11	29,005.39	25,399.44	(3,605.95)	-14%	0.01%	29,005.39	25,399.46	(3,605.93)	Jan-11	Dec-11	Jan-11	Dec-11		2011
125479	Telephone Sys Cap Exp-KU11	56,488.92	74,758.63	18,269.71	24%	0.03%	60,565.26	74,758.63	14,193.37	Jan-11	Dec-11	Jan-11	Dec-11		2011
125484	VOIP Campus Upgrades-KU11	-	249,090.24	249,090.24	100%	0.00%	-	249,090.24	249,090.24	Jan-11	Dec-12				2011
125486	Monitor Replacement - KU11	15,617.59	20,000.00	4,382.41	22%	0.01%	15,617.59	20,000.00	4,382.41	Jan-11	Dec-11	Jan-11	May-12		2011
125487	Channel Bank Standard-KU10	228.16	-	(228.16)		0.00%	464,367.15	464,138.99	(228.16)	Jan-10	Dec-10	Jan-10	Jan-11		2011
125488	East KY SONET Mwave Build-KU10	(115.20)	239,159.41	239,274.61	100%	0.00%	161,917.25	1,206,246.70	1,044,329.45	Jan-10	Dec-10	Jan-10	May-11		2011
125489	TierC rot desktop/laptop-KU11	423,519.45	524,960.00	101,440.55	19%	0.20%	423,735.45	524,960.00	101,224.55	Jan-11	Dec-11	Jan-11	May-12		2011
125492	Mobile Radio-KU10	(9,099.87)	-	9,099.87		0.00%	25,170.99	34,270.86	9,099.87	Jan-10	Dec-10	Jan-10	Jan-11		2011
125495	Ntwk Tools/Test Equip-KU10	322.56	-	(322.56)		0.00%	50,158.60	49,836.04	(322.56)	Jan-10	Dec-10	Jan-10	Jan-11		2011
125496	Replace Caneyville Tower-KU11	-	505,055.26	505,055.26	100%	0.00%	-	505,055.30	505,055.30	Jan-10	Dec-11			This project was budgeted separately but the actuals were combined with the related Project # 125499 as it became managed as 1 project rather than two separate projects.	2011
125497	Phone Sys Capacity Exp-KU10	819.94	-	(819.94)		0.00%	42,459.51	41,639.57	(819.94)	Jan-10	Dec-10	Jan-10	Jan-11		2011
125499	KU MW BACKBONE RENOVATION	2,008,144.10	953,156.07	(1,054,988.03)	-111%	0.93%	6,871,868.95	1,443,550.15	(5,428,318.80)	Jan-10	Sep-14	Jan-10	Aug-14		2011
125500	Tech Test Lab & Rel -KU11	-	45,000.00	45,000.00	100%	0.00%	-	45,000.00	45,000.00	Jan-11	Dec-11				2011
125501	Connect-KU Remote Offices-KU10	6,337.93	-	(6,337.93)		0.00%	547,782.01	541,444.08	(6,337.93)	Feb-10	Dec-10	Feb-10	Mar-11		2011
125502	New Tech Implementation-KU11	15,809.06	50,000.00	34,190.94	68%	0.01%	15,809.06	50,000.00	34,190.94	Jan-11	Dec-11	Jan-11	Mar-12		2011
125504	Con-Leased T1 Circ-Wls-KU11	-	40,702.93	40,702.93	100%	0.00%	-	40,702.94	40,702.94	Jan-10	Nov-11				2011

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
125507	Simpsonville Elec Upg-KU11	42,622.86	47,500.00	4,877.14	10%	0.02%	42,622.86	47,500.00	4,877.14	Aug-10	Dec-11	Aug-10	Mar-12		2011
125508	Lou Racks and Furniture-KU11	12,266.62	12,500.00	233.38	2%	0.01%	12,266.62	12,500.00	233.38	Jan-11	Dec-11	Jan-11	Mar-12		2011
125509	Eval Tools & Util-KU10	10,353.00	-	(10,353.00)		0.00%	57,211.55	46,858.55	(10,353.00)	Jan-10	Dec-10	Jan-10	May-11		2011
125510	Lou Electrical Upg-KU11	12,719.69	25,000.00	12,280.31	49%	0.01%	12,719.69	25,000.00	12,280.31	Jan-11	Dec-11	Jan-11	May-12		2011
125512	Data Base Tools and Equi-KU11	37,358.15	37,500.00	141.85	0%	0.02%	37,358.15	37,500.00	141.85	Jan-11	Dec-11	Jan-11	Dec-11		2011
125513	Tier C rot-desk/lap-KU10	(2,395.44)	-	2,395.44		0.00%	786,610.18	789,005.62	2,395.44	Jan-10	Dec-10	Jan-10	May-11		2011
125514	Data Center Software-KU11	23,209.13	22,500.00	(709.13)	-3%	0.01%	23,209.13	22,500.00	(709.13)	Aug-10	Dec-11	Aug-10	May-12		2011
125527	Project Mirror - KU11	310,702.59	299,997.09	(10,705.50)	-4%	0.14%	310,702.59	299,997.09	(10,705.50)	Jan-11	Dec-11	Jan-11	May-12		2011
125528	Patches & CCS Rel Upg-KU11	-	1,121,059.68	1,121,059.68	100%	0.00%	-	2,786,889.84	2,786,889.84	Aug-12	Dec-12			Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2011
125534	Impl Red Elec Sys-BOC DC-KU10	16,602.35	-	(16,602.35)		0.01%	847,462.43	830,860.08	(16,602.35)	Jan-09	Dec-10	Jan-09	May-11		2011
125568	Server Hardware Refresh-KU11	219,732.81	224,999.30	5,266.49	2%	0.10%	259,583.83	263,564.96	3,981.13	Jun-10	Dec-11	Jun-10	Jan-12		2011
125583	EMS Redund- Telecom Exp- KU	904.96	-	(904.96)		0.00%	369,081.74	368,176.78	(904.96)			Apr-10	Sep-11		2011
125592	11 High Speed Telemetry- KU	-	139,996.11	139,996.11	100%	0.00%	-	139,996.11	139,996.11	Aug-08	Jan-12				2011
125597	10 EMS Servers & Oracle UG- KU	87,095.04	-	(87,095.04)		0.04%	263,411.20	176,316.16	(87,095.04)	Jun-10	Apr-11	Jun-10	Jul-11		2011
125637	PowerPlan Budgeting (KU %)	22,438.13	-	(22,438.13)		0.01%	417,240.58	394,802.45	(22,438.13)	Jan-09	Jun-10	Jan-09	Jun-10		2011
125644	Oracle IPM (KU %)	79,948.56	9,852.74	(70,095.82)	-711%	0.04%	191,810.32	192,233.53	423.21	Jul-10	Dec-11	Jul-10	Jan-12		2011
125662	Stores Capital - 2011 (KU %)	-	19,500.00	19,500.00	100%	0.00%	-	19,500.00	19,500.00	Feb-11	Nov-11				2011
125666	PowerPlant Upgrade (KU %)	69,733.50	-	(69,733.50)		0.03%	232,371.37	162,944.12	(69,427.25)	Jul-10	Nov-10	Jul-10	May-11		2011
125673	PR13 GT Control Upgrade KU	208,600.16	386,369.81	177,769.65	46%	0.10%	370,780.38	548,550.03	177,769.65	Jan-10	Sep-11	Jan-10	Jul-11		2011
125675	PR13 Turb Blde Vane Repl KU	30,424.24	751,915.24	721,491.00	96%	0.01%	3,656,712.02	4,378,203.02	721,491.00	Oct-10	Jun-11	Oct-10	Mar-11	This Major inspection project was accelerated from the 2011-2013 MTP due to findings from the 2008 inspection which resulting in the 2008 PR13 Guide Vane Repl KU project. This Major inspection project performed the remaining vane and blade replacements recommended in 2008 by the OEM. The Major inspection and overhaul were performed in conjunction with the component replacements.	2011
125677	*MEREDITH 138 KV TAP	(0.03)	0.04	0.07	175%	0.00%	(0.11)	(0.02)	0.09	May-10	Jan-12	May-10	Dec-12		2011
125744	Lake Reba 163- BGAD 138kV Line	112,867.63	-	(112,867.63)		0.05%	97,606.25	(1,723.81)	(99,330.06)	Sep-08	Sep-11	Sep-08	Oct-12		2011
125748	EKP-Taylor Co REA- Install RTU	4,168.16	-	(4,168.16)		0.00%	10,826.09	6,657.93	(4,168.16)			Sep-08	May-11		2011
125749	EWINGTON SUB UPGRADE	(3,065.01)	-	3,065.01		0.00%	660,283.72	663,348.73	3,065.01			Oct-08	Jun-10		2011
125750	INNOVATION DR #2 - COLDSTREAM	0.62	-	(0.62)		0.00%	4,998.79	4,998.17	(0.62)			Jan-09	Jul-10		2011
125765	COLDSTREAM REDUNDANT FAC	9,040.26	-	(9,040.26)		0.00%	(4,087.08)	(13,127.34)	(9,040.26)	Dec-08	Mar-10	Dec-08	Dec-10		2011
125794	SOUTH LIMESTONE STREETSCAPE UG	(24,190.06)	-	24,190.06		-0.01%	(92.52)	24,097.54	24,190.06			Nov-08	May-10		2011
125856	Norton 34.5kV	(251.46)	-	251.46		0.00%	174,777.84	175,029.30	251.46			Dec-08	Sep-11		2011
125956	KCA09-POCKETRELAYS	(1,423.74)	-	1,423.74		0.00%	317,915.71	319,339.45	1,423.74			Apr-09	Mar-11		2011
125968	KTU09-BrownNorthReactors	12,607.11	-	(12,607.11)		0.01%	481,601.86	468,994.75	(12,607.11)	Mar-09	Jun-09	Mar-09	Jan-11		2011
125971	KCA09-B North-Alcalde	(51,075.58)	-	51,075.58		-0.02%	277,992.70	329,068.28	51,075.58			Jun-09	Aug-10		2011
125988	KR09-S Paducah Control House	(35,495.60)	-	35,495.60		-0.02%	783,929.09	819,424.69	35,495.60	Mar-09	Oct-09	Mar-09	Jan-11		2011
125996	Grahamville-DOE 161kV Line	1,896,807.43	2,709,937.04	813,129.61	30%	0.88%	2,751,871.00	3,637,263.09	885,392.09	Mar-09	Nov-12	Mar-09	Dec-11	Without the CCN, there were many unknowns. The budget was prepared before the CCN was completed. After the CCN was completed, the design was finalized and the scope reflected in the budget was reduced.	2011
126020	GR 4-2 ID Fan Motor Rewind	(14,599.84)	-	14,599.84		-0.01%	62,852.90	77,452.74	14,599.84	Jan-10	Nov-10	Jan-10	Nov-10		2011
126022	GR #2 PAC Replacement	(3,303.12)	-	3,303.12		0.00%	29,401.08	32,704.20	3,303.12	Jan-10	Aug-10	Jan-10	Jul-10		2011
126027	GR B Conveyor Gear Box	(3,605.65)	-	3,605.65		0.00%	41,577.88	45,183.53	3,605.65			May-10	Nov-10		2011
126049	Pad Coleman Rd 161KV Tap	3,383.38	-	(3,383.38)		0.00%	-	(3,383.38)	(3,383.38)	Apr-09	Jan-10	Apr-09	Jan-10		2011
126056	BR2 Aux Transformer 10	352,305.19	-	(352,305.19)		0.16%	663,412.98	311,107.75	(352,305.23)	May-10	Jul-11	May-10	May-11	Emergent work due to complications during removal of primary cable	2011
126057	BR2-B Heater Repl 10&11	937.75	-	(937.75)		0.00%	211,006.92	210,069.17	(937.75)	Nov-09	Jan-11	Nov-09	Dec-10		2011
126059	BR CY Dust Collector Upgr 10	9,534.87	-	(9,534.87)		0.00%	27,849.43	17,807.73	(10,041.70)	Nov-09	Dec-11	Nov-09	Dec-11		2011
126060	BR3 Station Air Comp Repl 12	72,071.93	-	(72,071.93)		0.03%	72,390.02	131,041.19	58,651.17			Jun-11	Dec-11		2011
126067	BR3 Transition Duct Hoppers 16	-	50,000.15	50,000.15	100%	0.00%	-	535,999.83	535,999.83	Sep-11	Dec-16				2011
126068	BR Welders 11	34,039.93	36,000.39	1,960.46	5%	0.02%	34,039.93	36,000.39	1,960.46	Feb-11	Dec-11	Feb-11	Oct-11		2011
126069	BR3-4 Pulv Gearbox Rebld 12	207,299.84	199,999.57	(7,300.27)	-4%	0.10%	609,545.92	599,999.73	(9,546.19)	Jan-11	Dec-12	Jan-11	Nov-12		2011
126070	BR2-1 Hi Eff Static Classfr 12	31,262.39	32,010.69	748.30	2%	0.01%	31,262.45	32,010.69	748.24	Feb-11	Dec-11	Feb-11	Nov-11		2011
126071	BR2-2 Hi Eff Static Classfr 12	29,775.38	32,010.69	2,235.31	7%	0.01%	29,775.38	32,010.69	2,235.31	Jan-11	Dec-11	Jan-11	Nov-11		2011
126082	BRCT GT24 Purge Vlv 10-11 KU	21,346.30	-	(21,346.30)		0.01%	129,086.60	107,740.30	(21,346.30)	Jan-10	Jun-11	Jan-10	Dec-10		2011
126084	BRCT Advent Test Bed 11	-	199,999.57	199,999.57	100%	0.00%	302,186.01	199,999.57	(102,186.44)	Jul-12	Dec-12	Jul-12	Dec-12		2011
126100	GS KU BTU Calorimeter	30,300.17	-	(30,300.17)		0.01%	30,300.17	52,200.00	21,899.83			May-11	Sep-11		2011
126103	GS KU CEMS Shelter Repl	-	276,000.00	276,000.00	100%	0.00%	-	5,473,852.19	5,473,852.19	Jul-10	Nov-15	Jul-10	Jun-12		2011
126104	GS KU Vehicle 5002 Repl	17.00	15,000.00	14,983.00	100%	0.00%	20,795.00	35,778.00	14,983.00	Oct-10	Dec-10	Oct-10	Dec-10		2011
126105	GS KU Vehicle 2653 Repl	-	18,000.00	18,000.00	100%	0.00%	23,766.81	41,766.81	18,000.00	Oct-10	Dec-10	Oct-10	Jan-11		2011
126114	KCA09-HZReplacement	-	25,146.18	25,146.18	100%	0.00%	246,801.56	271,947.74	25,146.18	Apr-09	Dec-09	Apr-09	Oct-10		2011
126157	GS PC Base Data Acq System	523.04	-	(523.04)		0.00%	9,957.80	9,434.76	(523.04)	Jan-10	Nov-10	Jan-10	Dec-10		2011
126158	GS Disturbance Monitor Equip	512,692.94	105,000.00	(407,692.94)	-388%	0.24%	773,387.31	1,125,000.00	351,612.69	Jan-10	Jan-13	Jan-10	Nov-12	Project was delayed to 2011 due to increase in scope to purchase and install disturbance monitoring equipment for the fleet.	2011
126180	*KMPASubstation	1,319,717.03	600,969.87	(718,747.16)	-120%	0.61%	4,218,273.02	2,935,124.65	(1,283,148.37)	Jan-09	Jan-12	Jan-09	Feb-12	Scope changes increased the cost of remote end and protection work beyond the amounts assumed in the budget.	2011
126202	GR Sump Pumps	0.35	-	(0.35)		0.00%	107,003.10	107,002.75	(0.35)			Jul-10	Nov-10		2011
126234	BR3 Voltage Regulator Repl 11	237,981.31	265,450.14	27,468.83	10%	0.11%	237,981.35	265,450.14	27,468.79	Nov-10	Dec-11	Nov-10	May-11		2011
126265	TC CT Stat Air Line	6,015.93	-	(6,015.93)		0.00%	6,015.93	-	(6,015.93)	May-09	Dec-10	May-09	Jan-11		2011
126269	BR3 Cooling Twr Swchgr Repl 10	61,805.22	-	(61,805.22)		0.03%	629,458.57	567,653.31	(61,805.26)	Nov-09	Oct-11	Nov-09	Jul-11		2011
126282	GH1 Pulv Vert Shaft Rebuild	(24.58)	-	24.58		0.00%	361,677.90	361,702.48	24.58	Mar-10	Sep-10	Mar-10	Dec-10		2011
126284	GH Station Access Security Sys	35,703.71	-	(35,703.71)		0.02%	112,787.31	77,083.60	(35,703.71)	Feb-10	Jul-11	Feb-10	Jul-11		2011
126289	GH3 8th Stage Bucket Repl	182,492.23	295,000.46	112,508.23	38%	0.08%	182,492.23	295,000.46	112,508.23	Oct-09	Apr-11	Oct-09	May-11		2011
126293	GH3 SO3 Truck Unloading Sta	-	179,998.90	179,998.90	100%	0.00%	-	179,998.90	179,998.90	Oct-09	Aug-11				2011
126294	GH3 Turb Pack & Spill Strips	409,179.75	69,999.80	(339,179.95)	-485%	0.19%	463,451.75	124,271.80	(339,179.95)	Oct-10	Jun-11	Oct-10	May-11	Emergent work due to condition of packing and spill strips upon inspection	2011

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
126295	GH2 Pulv Vert Shaft Rebuild	383,907.98	375,000.09	(8,907.89)	-2%	0.18%	379,199.80	375,000.09	(4,199.71)	Feb-11	Dec-11	Feb-11	Nov-11		2011
126296	GH2 SH Platen Replacement	1,746,853.89	1,237,000.35	(509,853.54)	-41%	0.81%	2,434,802.47	3,268,000.11	833,197.64	Nov-10	Jun-12	Nov-10	May-12	Material purchase paid ahead of schedule (budgeted in 2012)	2011
126299	GH Maintenance Trucks	-	42,000.29	42,000.29	100%	0.00%	-	42,000.29	42,000.29	Nov-10	Dec-11				2011
126300	GH Aerial Lifts	117,111.76	-	(117,111.76)		0.05%	117,111.76	133,000.23	15,888.47	Oct-09	Dec-11	Oct-09	Dec-11		2011
126320	Boonesboro Park	13,513.06	-	(13,513.06)		0.01%	592,831.11	579,318.05	(13,513.06)			Sep-09	Oct-10		2011
126404	DOIT KU MOBILE GIS ENHANCE	6,439.00	-	(6,439.00)		0.00%	9,497.71	3,058.71	(6,439.00)	Jan-10	Dec-10	Jan-10	Dec-10		2011
126406	DOIT KU MOBILE GIS ROUTING	(9,089.00)	-	9,089.00		0.00%	97,930.69	107,019.69	9,089.00	Jan-10	Dec-10	Jan-10	Dec-10		2011
126411	DOIT KU MOBILE INFRASTRUCTURE	(1,259.03)	-	1,259.03		0.00%	770,532.20	771,791.23	1,259.03	Jul-10	Dec-10	Jul-10	Dec-10		2011
126426	COORD HUGHES LN 0037	3,491.54	-	(3,491.54)		0.00%	117,437.61	113,946.07	(3,491.54)	Jun-10	Dec-10	Jun-10	Jun-11		2011
126428	DSP Ashland Ave 2 Distribution	1,219.75	-	(1,219.75)		0.00%	145,992.46	144,772.71	(1,219.75)	Jan-10	Dec-10	Jan-10	Nov-10		2011
126430	DSP Oxford Distribution	5,184.43	-	(5,184.43)		0.00%	167,453.31	162,268.88	(5,184.43)	Apr-10	Jul-11	Apr-10	Jun-12		2011
126431	DSP Higby Mill Ckt 1071	6,849.39	-	(6,849.39)		0.00%	109,216.86	102,367.47	(6,849.39)	Aug-10	Dec-10	Aug-10	Dec-10		2011
126432	Versailles-Alexander Ckt 500	(15,577.22)	-	15,577.22		-0.01%	208,110.32	223,687.54	15,577.22	Mar-10	Dec-11	Mar-10	Nov-10		2011
126433	DSP Ckt 481 Upgrade	(25,584.95)	-	25,584.95		-0.01%	278,713.61	304,298.56	25,584.95	Jan-10	Dec-10	Jan-10	Dec-10		2011
126435	DSP Joyland 2 Distribution	272,159.40	149,760.00	(122,399.40)	-82%	0.13%	272,159.40	149,760.00	(122,399.40)	Dec-10	Dec-11	Dec-10	Oct-11		2011
126488	Repl Res Conductor	-	2,770.67	2,770.67	100%	0.00%	73,613.35	155,269.06	81,655.71	Mar-10	Mar-10	Mar-10	Dec-10		2011
126494	DANVILLE WATER INTAKE	34,188.50	-	(34,188.50)		0.02%	141,284.48	107,095.98	(34,188.50)	Jan-10	Dec-10	Jan-10	Jun-12		2011
126495	SCM 2010 Rp Batteries Sub Area	329.56	-	(329.56)		0.00%	23,602.37	23,272.81	(329.56)	Jan-10	Dec-10	Jan-10	Jul-12		2011
126502	Purc Tools and Equip 2010	(7,908.12)	-	7,908.12		0.00%	7,184.84	15,092.96	7,908.12	Jan-10	Dec-10	Jan-10	Dec-10		2011
126506	DSP Appalachia Substation	41.34	-	(41.34)		0.00%	488,572.65	488,531.31	(41.34)	Oct-09	Oct-10	Oct-09	Oct-10		2011
126507	DSP Clinch Valley Breaker	0.21	-	(0.21)		0.00%	56,192.09	56,191.88	(0.21)	Jan-10	Dec-10	Jan-10	Dec-10		2011
126508	London Substation	1,696.91	-	(1,696.91)		0.00%	113,882.25	112,457.17	(1,425.08)	Jan-10	Dec-10	Jan-10	Feb-11		2011
126509	DSP Harlan Wye Sub Upgrade	273,400.74	228,430.25	(44,970.49)	-20%	0.13%	729,374.10	696,976.31	(32,397.79)	Jan-10	Dec-11	Jan-10	Jan-12		2011
126510	Purchase 12/22 MVA transformer	13,500.00	-	(13,500.00)		0.01%	282,364.28	268,864.28	(13,500.00)	Jan-10	Dec-10	Jan-10	Feb-11		2011
126512	Earlington Tools & Equipment	(4,837.47)	-	4,837.47		0.00%	13,685.37	18,522.84	4,837.47	Feb-10	Dec-10	Feb-10	Nov-10		2011
126516	Earlington Substation Repairs	4,790.75	-	(4,790.75)		0.00%	82,249.32	77,458.57	(4,790.75)	Feb-10	Dec-10	Feb-10	Dec-10		2011
126517	Nortonville Substation Upgrade	73,008.09	196,993.84	123,985.75	63%	0.03%	411,081.14	627,146.89	216,065.75	Jan-10	Dec-12	Jan-10	Aug-11		2011
126519	Westvaco Sub RTU Replacement	538.77	-	(538.77)		0.00%	48,678.59	48,139.82	(538.77)	Aug-09	Sep-09	Aug-09	Jan-10		2011
126520	Replace 34kv Circuit Breakers	0.70	-	(0.70)		0.00%	43,928.27	43,927.57	(0.70)	Feb-10	Dec-10	Feb-10	Jan-11		2011
126522	Dawson Springs Add Protection	(0.02)	-	0.02		0.00%	37,185.69	37,185.71	0.02	Feb-10	Aug-10	Feb-10	Dec-10		2011
126525	Rplce Underrated Sub Reclosers	(431.30)	-	431.30		0.00%	65,579.94	66,011.24	431.30	Jan-10	Sep-10	Jan-10	Dec-10		2011
126528	DSP Carntown Sub Upgrade	279,647.36	184,135.28	(95,512.08)	-52%	0.13%	898,685.49	803,173.41	(95,512.08)	Jan-10	Dec-11	Jan-10	May-11		2011
126530	Rineyville Sub Project	508,621.61	787,524.34	278,902.73	35%	0.24%	1,299,867.63	1,421,395.51	121,527.88	Jan-10	Jun-12	Jan-10	May-12		2011
126531	DSP Paris Detroit Harvestr Sub	9,898.27	-	(9,898.27)		0.00%	215,921.95	206,023.68	(9,898.27)	Feb-10	Dec-10	Feb-10	Mar-12		2011
126534	DSP Richmond 2 Sub Upgrade	452,380.74	618,374.89	165,994.15	27%	0.21%	1,280,185.70	1,403,948.60	123,762.90	Jan-10	Jun-12	Jan-10	Jul-12		2011
126535	DSP Adams Substation	137,949.08	172,284.26	34,335.18	20%	0.06%	688,606.89	725,553.82	36,946.93	Jan-10	Dec-11	Jan-10	Jan-12		2011
126536	DSP Oxford Substation	198,473.54	372,749.06	174,275.52	47%	0.09%	728,461.96	905,349.23	176,887.27	Jan-10	Dec-11	Jan-10	Jan-12		2011
126538	DSP Ashland Ave 2 Breaker	271.58	-	(271.58)		0.00%	153,414.60	153,143.02	(271.58)	Jan-10	Dec-10	Jan-10	Nov-10		2011
126539	DSP Joyland 2 Breaker	98,630.24	90,633.70	(7,996.54)	-9%	0.05%	169,538.66	162,203.35	(7,335.31)	Jan-10	Dec-10	Jan-10	Jan-12		2011
126542	DSP Trafton Ave 12kV Main Brkr	17,054.04	-	(17,054.04)		0.01%	287,645.77	270,591.73	(17,054.04)	Feb-10	Dec-10	Feb-10	Dec-11		2011
126544	DSP Fairfield Substation	(799.33)	-	799.33		0.00%	683,798.01	684,597.34	799.33	Nov-09	Dec-10	Nov-09	Dec-10		2011
126546	SCM Central 2010 Sub Misc.	(5,471.40)	-	5,471.40		0.00%	145,130.20	150,601.60	5,471.40	Jan-10	Dec-10	Jan-10	May-11		2011
126550	SCM 2010 Cent Replace Breakers	1,908.58	-	(1,908.58)		0.00%	149,050.48	147,141.90	(1,908.58)	Jan-10	Dec-10	Jan-10	Mar-12		2011
126551	SCM 2010 Central Rplc Battries	1,477.71	-	(1,477.71)		0.00%	31,435.83	29,958.12	(1,477.71)	Jan-10	Dec-10	Jan-10	Jan-11		2011
126557	CLINCH VALLEY DO	12,436.70	-	(12,436.70)		0.01%	148,364.67	135,927.97	(12,436.70)	Jan-10	Dec-10	Jan-10	Dec-10		2011
126560	MAYOC RECLOSERS	4,830.48	-	(4,830.48)		0.00%	46,729.82	41,899.34	(4,830.48)	Jan-10	Dec-12	Jan-10	Dec-11		2011
126561	MAYOC KENTON CIRCUIT ADDITION	(25,796.39)	-	25,796.39		-0.01%	216,083.63	241,880.02	25,796.39	Mar-10	Aug-10	Mar-10	Oct-10		2011
126563	MAYOC MT OLIVET RECONDUCTOR	6,724.16	-	(6,724.16)		0.00%	258,847.62	252,123.46	(6,724.16)	Feb-10	Jun-10	Feb-10	Nov-10		2011
126569	002-Wofford RTURepl	18,101.84	-	(18,101.84)		0.01%	67,970.01	49,868.17	(18,101.84)			Jul-09	Apr-10		2011
126570	051-Pittsburg RTURepla	155.77	-	(155.77)		0.00%	34,155.00	33,999.23	(155.77)			Jul-09	Apr-11		2011
126593	TC CT HGPI KU#1	83,813.40	-	(83,813.40)		0.04%	5,200,247.69	5,116,434.29	(83,813.40)	Jul-09	Dec-10	Jul-09	Dec-10		2011
126594	TC CT HGPI KU#2 & CI PARTS	7,264,419.06	4,281,237.51	(2,983,181.55)	-70%	3.37%	7,264,419.06	4,281,237.51	(2,983,181.55)	Jan-11	Jan-12	Jan-11	Aug-11	Projects 126588,126594,126589& 126595 need to be viewed together. The 2011 budget was established for 2 HGPI's and Combustion Inspection parts. The ($1.0M) variance (all 4 projects netted) was related to additional work needed during inspections on Unit 5 and 8. There was unexpected damage to the S-15 Vanes in the compressor section driving up the cost of work.	2011
126595	TC CT HGPI KU#3	2,346,041.43	4,281,237.51	1,935,196.08	45%	1.09%	2,415,638.98	4,281,237.51	1,865,598.53	Jul-09	Jan-12	Jul-09	Dec-11	Projects 126588,126594,126589& 126595 need to be viewed together. The 2011 budget was established for 2 HGPI's and Combustion Inspection parts. The ($1.0M) variance (all 4 projects netted) was related to additional work needed during inspections on Unit 5 and 8. There was unexpected damage to the S-15 Vanes in the compressor section driving up the cost of work.	2011
126599	RECON CKT 334	9,404.58	-	(9,404.58)		0.00%	171,867.69	162,463.11	(9,404.58)	Aug-10	Nov-10	Aug-10	Nov-11		2011
126607	RECLOSERS	(0.55)	-	0.55		0.00%	63,459.28	63,180.35	(278.93)	Jan-10	Nov-10	Jan-10	Dec-10		2011
126638	GS-KU-Cyber Security	366,708.04	666,600.00	299,891.96	45%	0.17%	2,109,033.34	2,473,892.44	364,859.10	Dec-09	Dec-13	Dec-09	Dec-13		2011
126639	GS-KU-Satellite Phone	2,073.67	-	(2,073.67)		0.00%	41,485.17	39,411.50	(2,073.67)	Jan-10	Jun-11	Jan-10	Jun-11		2011
126729	IT KU TEXTING (CUST COMM)	15,219.33	-	(15,219.33)		0.01%	159,857.73	144,638.40	(15,219.33)	Jan-10	Aug-11	Jan-10	Feb-12		2011
126738	DSP UK West Substation Add	1,292,043.05	763,740.06	(528,302.99)	-69%	0.60%	1,671,798.58	1,204,232.77	(467,565.81)	Jan-11	Dec-12	Jan-11	Dec-12	Project scope expanded in 2011 to include completion of the project.	2011
126743	DSP Greasy Creek Sub Upgrade	308,334.41	35,960.00	(272,374.41)	-757%	0.14%	519,026.32	192,205.12	(326,821.20)	Jun-11	Dec-12	Jun-11	Oct-12		2011
126755	KU MISC BUSINESS OFFICE 2010	5,719.71	-	(5,719.71)		0.00%	121,165.02	115,806.31	(5,358.71)	Jan-10	Dec-10	Jan-10	Nov-12		2011
126768	W.Lexington-Bkr Upgrade	84,858.36	-	(84,858.36)		0.04%	222,403.99	137,545.63	(84,858.36)	Jan-10	Jun-10	Jan-10	Mar-11		2011
126773	West Cliff Rebuild	2,739,168.28	1,319,963.52	(1,419,204.76)	-108%	1.27%	3,033,911.36	1,405,283.28	(1,628,628.08)	Sep-10	Jul-12	Sep-10	Jul-12	Various delays pushed work from 2010 to 2011.	2011
126774	Danville Breakers	104,405.26	-	(104,405.26)		0.05%	249,353.55	144,948.29	(104,405.26)	Jan-10	Oct-10	Jan-10	Mar-11		2011
126776	Relay Replacements-2010	1,986.16	266,593.68	264,607.52	99%	0.00%	645,566.11	910,173.63	264,607.52	Jan-10	Dec-10	Jan-10	Jun-11		2011

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126779	Surge Arrestors - KU-2011	(7,830.07)	195,421.20	203,251.27	104%	0.00%	87,311.59	290,562.86	203,251.27	Jan-10	Dec-10	Jan-10	Mar-11		2011
126780	Batteries - KU-2010	12,798.20	299,395.80	286,597.60	96%	0.01%	108,562.53	395,160.13	286,597.60	Jan-10	May-11	Jan-10	Mar-11		2011
126781	Station Srvce Transfrmr-2010	16,871.00	189,853.20	172,982.20	91%	0.01%	189,724.61	359,315.71	169,591.10	Oct-10	Feb-11	Oct-10	Feb-11		2011
126782	Instrument Xfrmr Rplment-2010	0.83	173,755.08	173,754.25	100%	0.00%	125,236.81	298,991.06	173,754.25	Jan-10	Dec-10	Jan-10	Mar-11		2011
126783	Meredith	(0.02)	-	0.02		0.00%	36.12	0.04	(36.08)	Sep-10	Jun-12	Sep-10	Jun-12		2011
126784	Central Hardin	19.00	-	(19.00)		0.00%	0.00	(0.08)	(0.08)	Aug-10	Jun-11	Aug-10	Jun-11		2011
126785	Work Mgmt / FRP software	971,145.88	459,302.43	(511,843.45)	-111%	0.45%	2,686,745.65	2,205,378.98	(481,366.67)	Mar-10	Oct-11	Mar-10	Oct-11	Work to convert data, create forms and train users was more than assumed in the budget.	2011
126787	Test Bench	12,953.99	51,684.36	38,730.37	75%	0.01%	36,707.58	75,437.95	38,730.37	Jan-10	Dec-10	Jan-10	Jun-11		2011
126790	Higby Mill Brk Replacement	10.95	-	(10.95)		0.00%	821,837.75	821,826.80	(10.95)	Jan-10	Jun-10	Jan-10	Jul-10		2011
126794	Inst 69kv/54.0MVA Capactr FMC	15,450.73	-	(15,450.73)		0.01%	436,626.70	425,319.13	(11,307.57)	Jan-10	Dec-10	Jan-10	Jun-11		2011
126795	69k/21.6MVAR Nich City Sub	153,049.40	199,597.20	46,547.80	23%	0.07%	385,297.29	383,202.72	(2,094.57)	Jan-10	Jun-12	Jan-10	Apr-12		2011
126796	36MVA Capctr-Rogersville 69kV	49,723.81	25,842.24	(23,881.57)	-92%	0.02%	335,636.91	272,005.34	(63,631.57)	May-10	Nov-10	May-10	Jul-11		2011
126800	Fiber Upgrades 2011	-	498,993.12	498,993.12	100%	0.00%	-	498,993.12	498,993.12	Jan-10	Dec-11			Budget represented a placeholder for potential fiber projects needed during 2011. The budget is developed at a higher level to encompass multiple projects and reallocated to various projects.	2011
126801	High Side Brkr Additions-2011	-	499,238.04	499,238.04	100%	0.00%	-	499,238.04	499,238.04	Jan-11	Dec-12			Project cancelled due to lack of need.	2011
126803	Draw DT/Enhance AutoCAD-KU	33,338.19	99,798.60	66,460.41	67%	0.02%	169,171.38	99,798.60	(69,372.78)	Apr-11	Nov-12	Apr-11	Apr-13		2011
126823	DX Dam Leakage Remediation	8,381,514.35	5,950,001.21	(2,431,513.14)	-41%	3.89%	11,485,663.43	10,055,930.19	(1,429,733.24)	Nov-09	Dec-13	Nov-09	Dec-11	Original scope increased after diving inspection, utilized contingency dollars for additional work.	2011
126832	Stone Road Shop Expansion	12,284.93	-	(12,284.93)		0.01%	409,449.42	397,164.49	(12,284.93)	Jul-10	Dec-10	Jul-10	May-11		2011
126838	HW/SW Dev Tools 026520-KU11	2,242.11	20,192.00	17,949.89	89%	0.00%	2,242.11	20,192.00	17,949.89	Jan-11	Dec-11	Jan-11	May-12		2011
126840	CCS Archiving-KU11	-	252,397.50	252,397.50	100%	0.00%	-	252,397.50	252,397.50	Jan-11	Dec-10				2011
126842	Actuate Reimplement - KU11	-	50,000.00	50,000.00	100%	0.00%	-	50,000.00	50,000.00	Jan-11	Dec-11				2011
126844	Microsoft License-KU11	57,306.56	12,500.00	(44,806.56)	-358%	0.03%	57,306.56	12,500.00	(44,806.56)	Jan-11	Dec-10	Jan-11	Sep-11		2011
126846	Srvr Cap Expan & Rel-KU11	49,746.00	42,499.82	(7,246.18)	-17%	0.02%	49,746.00	42,499.82	(7,246.18)	Aug-10	Dec-11	Aug-10	May-12		2011
126850	Upgrd Vmware Infrast-KU11	40,865.81	40,158.04	(707.77)	-2%	0.02%	40,865.81	40,158.04	(707.77)	Jan-11	Dec-11	Jan-11	May-12		2011
126853	Wiring Upgrd VoIP & Data-KU11	19,034.18	76,198.38	57,164.20	75%	0.01%	19,034.18	76,198.39	57,164.21	Jan-11	Dec-11	Jan-11	Dec-11		2011
126914	Srvr Cap Expan & Rel-KU12	-	(0.09)	(0.09)	100%	0.00%	41,371.65	42,499.91	1,128.26	Aug-10	Dec-12	Aug-10	Oct-12		2011
127063	Bdstown Ind Thermal Upgrd	(2,428.00)	-	2,428.00		0.00%	125,868.52	128,296.52	2,428.00	Jan-10	Jun-10	Jan-10	Mar-11		2011
127067	34.5kv Budget 2011	-	200,783.00	200,783.00	100%	0.00%	-	200,783.00	200,783.00	Jan-10	Dec-12				2011
127071	Paris-Millersburg Hwy Relo	-	(697.52)	(697.52)	100%	0.00%	672,378.40	(697.52)	(673,075.92)	Jan-11	Aug-14	Jan-11	Aug-14		2011
127080	Green Rv Plant-Erlngton 69k	491,335.36	-	(491,335.36)		0.23%	1,065,875.12	574,539.76	(491,335.36)	Aug-10	Dec-10	Aug-10	Oct-11	Originally budgeted in 2010, the scope of the project expanded and the 2011 portion was funded by project 131280.	2011
127140	High Spd Historic Arch- KU	-	105,002.04	105,002.04	100%	0.00%	145,752.62	105,002.04	(40,750.58)	Dec-10	Dec-13	Dec-10	Jun-14		2011
127142	Openview.NET- KU	180,966.00	244,000.30	63,034.30	26%	0.08%	195,919.50	244,000.30	48,080.80	Apr-11	Aug-11	Apr-11	Mar-12		2011
127145	Tools for Optors- outage schd	-	35,000.60	35,000.60	100%	0.00%	-	35,000.60	35,000.60	Mar-11	Nov-11				2011
127147	Eliminate Dix Dax (Telecom)	-	299,996.84	299,996.84	100%	0.00%	-	299,996.84	299,996.84	Jun-11	Nov-11				2011
127148	CIP- KU 2011	42,123.22	69,996.56	27,873.34	40%	0.02%	42,123.22	69,996.56	27,873.34	Mar-11	Dec-11	Mar-11	Sep-12		2011
127161	161-161KV BUS TIE SWITCH	155,491.02	-	(155,491.02)		0.07%	245,229.35	89,738.33	(155,491.02)			Jan-09	Sep-10		2011
127162	161-Control House	57,853.61	149,910.60	92,056.99	61%	0.03%	600,169.81	736,085.12	135,915.31	Jan-10	Sep-10	Jan-10	Jun-11		2011
127166	Automate Failover of OSI- KU	-	8,999.56	8,999.56	100%	0.00%	-	8,999.56	8,999.56	Mar-10	May-11				2011
127208	Automate Sourcing (KU %)	-	59,000.00	59,000.00	100%	0.00%	-	59,000.00	59,000.00	May-11	Aug-11				2011
127215	DSP 34 kV Metering	1,227.41	70,968.37	69,740.96	98%	0.00%	134,872.80	204,613.76	69,740.96	Jan-10	Dec-10	Jan-10	Jan-10		2011
127216	DSP Exeter Substation	6,861.89	-	(6,861.89)		0.00%	206,410.62	199,548.73	(6,861.89)	Jan-10	Dec-10	Jan-10	Dec-10		2011
127234	PV-345-Panels	(11,071.75)	-	11,071.75		-0.01%	321,527.66	332,599.41	11,071.75			Sep-09	Apr-11		2011
127242	Newtown Pike Extension UG	(635,351.23)	-	635,351.23		-0.30%	5,541.34	751,753.04	746,211.70			Sep-09	May-13	Completion of project started in prior year. Funds reallocation from Public Works blanket project. Internal policy required individual projects for anything normally in a blanket project that cost $300K or more. This was a 100% reimbursable project. Charges occurred in 2009 and 2010 for a total of $750K. Billings were done in 2011 and 2012 for a total of ($750K).	2011
127260	TC2 Temporary Workaround	(668,357.63)	(344,577.12)	323,780.51	-94%	-0.31%	5,713,274.21	5,418,537.72	(294,736.49)	Oct-09	Dec-13	Oct-09	Nov-11	Unused and reusable materials were returned after the permanent line was constructed and the temporary line removed	2011
127266	TC2 CAPITAL SPARES - KU	(206,772.51)	(945,000.00)	(738,227.49)	78%	-0.10%	9,774,513.52	8,687,543.47	(1,086,970.05)	Oct-09	Jan-13	Oct-09	Jan-14	Budget was mistakenly resided in a non-capital account.	2011
127286	GHENT BKR 946 IN	157,549.92	-	(157,549.92)		0.07%	243,002.77	85,452.85	(157,549.92)			Jan-09	May-11		2011
127297	BR 2-A Heater Replacement 10	5,869.44	-	(5,869.44)		0.00%	220,508.28	214,638.84	(5,869.44)			Nov-09	Dec-10		2011
127346	NORTONVILLE DISTRIBUTION	-	50,373.06	50,373.06	100%	0.00%	71,913.88	122,286.94	50,373.06	Jan-10	May-11	Jan-10	Mar-11		2011
127355	PinevilleEqpRM	(37,011.73)	-	37,011.73		-0.02%	-	37,011.73	37,011.73			Jan-09	Jun-10		2011
127372	ADAMS-SCOTT CO 69KV PARAMETERS	17,905.95	-	(17,905.95)		0.01%	271,059.25	253,153.30	(17,905.95)			Mar-10	Sep-11		2011
127395	KBR10-GrnRver009	895.96	-	(895.96)		0.00%	295,431.34	294,535.38	(895.96)			Mar-10	Mar-11		2011
127405	Versailles Bypass Capacitor	24,712.42	-	(24,712.42)		0.01%	339,335.65	314,623.23	(24,712.42)			Jan-10	Jun-11		2011
127420	TC UPGRADE A LIMESTONE MILL	12,590.11	-	(12,590.11)		0.01%	111,433.85	98,843.74	(12,590.11)			Feb-10	Nov-11		2011
127421	TC UPGRADE B LIMESTONE MILL	(7,784.34)	-	7,784.34		0.00%	66,159.82	73,944.16	7,784.34			Feb-10	Jan-11		2011
127429	CustSelfServ-First Release KU	(440.40)	-	440.40		0.00%	285,232.22	285,672.62	440.40			May-10	Jan-11		2011
127431	SAP-ParallelTest&QAEnvironKU	34,874.26	-	(34,874.26)		0.02%	120,986.18	86,111.92	(34,874.26)			Feb-10	Jan-11		2011
127443	EnergyEff CommAuditProj KU	0.10	-	(0.10)		0.00%	177,174.68	177,174.58	(0.10)			Feb-10	Jan-11		2011
127444	ScottCo69kVBrkrs	(1,517.17)	-	1,517.17		0.00%	509,200.11	512,916.30	3,716.19			Mar-10	Mar-11		2011
127452	TC2 KU Limestone Conveyors	30,480.26	-	(30,480.26)		0.01%	50,201.89	19,721.63	(30,480.26)			Feb-10	Jan-11		2011
127456	Grahamville Bus Tie Breaker	(38,730.24)	120,072.84	158,803.08	132%	-0.02%	249,559.48	408,362.56	158,803.08	Feb-10	Apr-11	Feb-10	Apr-11		2011
127462	OXFORDSUB#2TAP	13,911.14	-	(13,911.14)		0.01%	72,445.63	58,534.49	(13,911.14)			Aug-10	Sep-11		2011
127485	AO SMITH BREAKER	869.74	-	(869.74)		0.00%	64,768.54	63,898.80	(869.74)			Feb-10	Aug-10		2011
127491	KSH TO EAST UBUILD	(742.66)	-	742.66		0.00%	-	742.66	742.66			May-10	May-10		2011
127492	KSH TO DANVILLE EAST UB	742.66	-	(742.66)		0.00%	60,288.67	59,546.01	(742.66)			May-10	Nov-10		2011
127493	HARLAN WYE CIRCUIT	1,056.04	-	(1,056.04)		0.00%	42,805.68	41,749.64	(1,056.04)			May-10	Jun-11		2011
127495	PowerSimm - KU	(20,388.75)	-	20,388.75		-0.01%	137,747.36	158,136.11	20,388.75			Mar-10	Oct-11		2011

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
127500	NAS - Dow Corning West OPGW	94,927.89	-	(94,927.89)		0.04%	460,601.02	365,673.13	(94,927.89)			Jun-10	Oct-11		2011
127512	RICH 2 SUB 4KV TO 12KV	239,068.44	-	(239,068.44)		0.11%	239,068.44	-	(239,068.44)			Jan-11	May-12		2011
127541	Ener Eff -Operations Auto KU	616,598.87	576,471.73	(40,127.14)	-7%	0.29%	1,070,685.40	633,710.55	(436,974.85)	Jan-10	Dec-12	Jan-10	Oct-12		2011
127546	238-RemoteEndsWrk	45,299.05	-	(45,299.05)		0.02%	277,532.10	143,917.64	(133,614.46)			Jun-10	Dec-12		2011
127547	Landsdowne CKT 0033 EXTENSION	20,466.11	-	(20,466.11)		0.01%	252,538.61	232,072.50	(20,466.11)			Aug-10	Nov-10		2011
127549	FALLS Software Purchase	26,374.92	-	(26,374.92)		0.01%	76,643.92	50,269.00	(26,374.92)			May-10	Mar-11		2011
127550	BR 2-A Htr Drain Pump Repl 10	(2,163.18)	-	2,163.18		0.00%	56,052.50	58,215.68	2,163.18			May-10	May-11		2011
127556	ARNDORCSTR-RODA	423,883.68	-	(423,883.68)		0.20%	843,095.66	419,211.98	(423,883.68)			May-10	Mar-11	Emergency work on failed tower began late in 2010 after the 2011 budget was final and continued into 2011.	2011
127560	CANE RUN 7 - KU	999,430.53	1,409,996.39	410,565.86	29%	0.46%	316,642,281.67	248,273,702.21	(68,368,579.46)	Jan-10	May-15	Jan-10	Jan-00	Delay in EPC contract award.	2011
127570	GH1 Aux Trans Feeder Cable	1,098.88	-	(1,098.88)		0.00%	268,831.65	267,732.77	(1,098.88)			May-10	Dec-10		2011
127606	Warsaw East Capacitor Bank	(113,489.67)	-	113,489.67		-0.05%	(0.00)	171,885.80	171,885.80			Jul-10	Sep-11		2011
127640	GR Air Dryers	95.65	-	(95.65)		0.00%	27,618.13	27,522.48	(95.65)			Jun-10	Dec-10		2011
127644	LivingstonCo-KYDam Fiber Upgr	86,858.82	-	(86,858.82)		0.04%	405,709.13	316,740.49	(88,968.64)			Feb-10	Dec-12		2011
127647	FUEL WORX LICENSE FEE KU	13,291.87	-	(13,291.87)		0.01%	34,730.37	21,438.50	(13,291.87)			May-10	Apr-11		2011
127654	2010 KU Transformer Replace #1	0.88	-	(0.88)		0.00%	25,204.71	25,203.83	(0.88)			May-10	May-10		2011
130001	REPLACE BOC CRAC UNIT-KU	(132,027.75)	-	132,027.75		-0.06%	-	132,027.75	132,027.75			Dec-10	May-11		2011
130004	IMPLEMENT SOA-KU	470,837.33	750,000.00	279,162.67	37%	0.22%	483,670.26	750,000.00	266,329.74	May-11	Jan-12	May-11	Mar-12		2011
130011	Ghent Switch Replacement	110,586.77	376,922.40	266,335.63	71%	0.05%	547,105.41	724,658.88	177,553.47	Jun-10	Jun-12	Jun-10	Nov-12		2011
130079	Construction for DO - KU 11	3,920.34	-	(3,920.34)		0.00%	102,130.07	98,209.73	(3,920.34)			Jun-10	May-11		2011
130136	SERVER CAP EXP&REL - KU13	-	(0.09)	(0.09)	100%	0.00%	44,605.59	42,499.82	(2,105.77)	Aug-10	Dec-13	Aug-10	Jul-14		2011
130138	Ckt 0752 Poor Valley Sub	5,224.44	-	(5,224.44)		0.00%	219,111.24	213,886.80	(5,224.44)			Jun-10	Dec-10		2011
130145	CKT 0390 Meldrum Sub	(2,742.84)	-	2,742.84		0.00%	61,342.26	64,085.10	2,742.84			Sep-10	Dec-10		2011
130146	Ckt 4702 Big Stone Gap Sub	2,638.29	-	(2,638.29)		0.00%	14,077.83	11,439.54	(2,638.29)			Jun-10	Dec-10		2011
130150	Ckt 0757 Hamblin Sub	(262.47)	-	262.47		0.00%	76,440.37	76,702.84	262.47			Sep-10	Jan-11		2011
130151	Ckt 0309 Greasy Creek 12KV Sub	723.22	-	(723.22)		0.00%	215,269.46	188,589.04	(26,680.42)			Jul-10	Dec-10		2011
130152	Ckt 135 Lakeshore Sub	26,136.32	-	(26,136.32)		0.01%	36,874.24	10,737.92	(26,136.32)			Jun-10	Jun-11		2011
130153	Ckt 3410,3409 Earlington	341.04	-	(341.04)		0.00%	746,514.83	746,173.79	(341.04)			Aug-10	Jun-11		2011
130165	CEMI - KU	1,492.44	-	(1,492.44)		0.00%	204,395.41	202,902.97	(1,492.44)			Jun-10	Dec-10		2011
130168	RISS Storage Upgrade-KU	639.59	-	(639.59)		0.00%	20,983.55	20,343.96	(639.59)			Jul-10	May-11		2011
130174	CIP COMPLIANCE INFRASTR-KU11	159,696.47	602,155.44	442,458.97	73%	0.07%	162,007.37	602,155.44	440,148.07	Jan-11	Dec-11	Jan-11	May-12	Budget was estimated based on expected timing of the regulation issuance. This regulation has yet to be finalized.	2011
130187	CIP COMPLIANCE TOOLS-KU11	86,366.57	124,999.59	38,633.02	31%	0.04%	89,975.06	124,999.59	35,024.53	Jan-11	Dec-11	Jan-11	May-12		2011
130191	CONSTRUCTION-SVCDESK - KU	(24.70)	-	24.70		0.00%	7,323.14	7,347.84	24.70			Jun-10	May-11		2011
130211	SP ADMIN TOOL - KU11	-	2,399.97	2,399.97	100%	0.00%	3,098.02	2,399.97	(698.05)	Jan-11	Dec-11	Jan-11	Jan-00		2011
130221	SYS MONITOR-HP OPENVIEW-KU11	-	32,499.46	32,499.46	100%	0.00%	-	32,499.46	32,499.46	Jan-11	Dec-11				2011
130231	SP XP STORAGE COST-KU11	-	1,900.00	1,900.00	100%	0.00%	-	1,900.00	1,900.00	Jan-11	Dec-11				2011
130237	ENTERPRISE STORAGE EXPAN-KU11	121,938.07	124,999.96	3,061.89	2%	0.06%	121,938.07	124,999.96	3,061.89	Jan-11	Dec-11	Jan-11	Mar-12		2011
130243	UPGRADE TO SP2011-KU11	37,881.37	22,100.88	(15,780.49)	-71%	0.02%	53,471.37	22,100.88	(31,370.49)	Jan-11	Dec-11	Jan-11	Jan-12		2011
130272	RISS REPLACEMENT-KU11	172,270.06	-	(172,270.06)		0.08%	252,982.70	249,998.93	(2,983.77)			Apr-11	Jan-00		2011
130316	NETWORK STRATEGIC DESIGN-KU	-	248,149.70	248,149.70	100%	0.00%	-	496,300.23	496,300.23	Jan-11	Dec-12				2011
130363	PROJMIRROR DB TECH-KU11	48,059.67	50,500.00	2,440.33	5%	0.02%	48,059.67	50,500.00	2,440.33	Jan-11	Dec-11	Jan-11	Jan-12		2011
130402	EVALUATE TOOLS&UTILITIES-KU11	10,087.91	37,500.00	27,412.09	73%	0.00%	10,087.91	37,500.00	27,412.09	Jan-11	Dec-11	Jan-11	May-12		2011
130439	WPF CLIENT FRAMEWORK DEV-KU11	-	30,000.00	30,000.00	100%	0.00%	-	30,000.00	30,000.00	Jan-11	Dec-11				2011
130465	Collaborative Tools-KU11	1,742.01	7,500.00	5,757.99	77%	0.00%	1,742.01	7,500.00	5,757.99	Jan-11	Dec-11	Jan-11	Jan-12		2011
130474	Rineyville Tap 69kV	36,353.75	-	(36,353.75)		0.02%	153,125.00	-	(153,125.00)			Feb-11	Sep-12		2011
130476	Rineyville Dist Ckt	-	37,596.30	37,596.30	100%	0.00%	12,992.83	37,596.30	24,603.47	Oct-11	Jun-12	Oct-11	Jun-12		2011
130489	BILLING ENHANCEMENTS - KU10	129,928.90	119,736.48	(10,192.42)	-9%	0.06%	149,277.59	139,085.17	(10,192.42)	Sep-10	Dec-11	Sep-10	Jun-11		2011
130491	VENTYX MOBILE UPGRD-KU10	(19.46)	-	19.46		0.00%	104,940.53	104,959.99	19.46			Aug-10	Jan-11		2011
130508	ecoAsset Software - KU	699.60	-	(699.60)		0.00%	88,871.50	88,171.90	(699.60)			Jun-10	Dec-10		2011
130509	GH TGA Analyzer	458.33	-	(458.33)		0.00%	65,962.42	65,504.09	(458.33)			Jun-10	Dec-10		2011
130530	2010 KU XFMR Replacement #2	0.52	-	(0.52)		0.00%	68,008.12	68,007.60	(0.52)			Jun-10	Jun-10		2011
130545	69 x 34KV Auto - Spare #2	17,679.88	-	(17,679.88)		0.01%	291,019.11	273,339.23	(17,679.88)			Jun-10	Feb-11		2011
130555	Bromley TR1 Disc-Fuse Assm	0.66	-	(0.66)		0.00%	68,916.39	68,915.73	(0.66)			Jun-10	Dec-10		2011
130565	BR Crusher House Lifting Str	56,421.20	75,000.23	18,579.03	25%	0.03%	56,421.20	75,000.23	18,579.03	Nov-10	Dec-11	Nov-10	Dec-11		2011
130566	BR Pipe Cutting/Beveling Eq 11	-	5,000.42	5,000.42	100%	0.00%	-	5,000.42	5,000.42	Nov-10	Dec-11				2011
130567	BR2 Burner Line Gates 11	-	241,063.81	241,063.81	100%	0.00%	-	241,063.81	241,063.81	Nov-10	Dec-11				2011
130569	BR2 Burner Isolation Gates 11	28,642.06	81,999.59	53,357.53	65%	0.01%	28,642.06	81,999.59	53,357.53	Nov-10	Dec-11	Nov-10	Nov-11		2011
130571	BR3 DCS Processor Upgr 11	202,245.37	300,000.89	97,755.52	33%	0.09%	260,234.68	357,990.20	97,755.52	Oct-10	Dec-11	Oct-10	Aug-11		2011
130575	GH 2 E Heater Replacement	290,667.59	274,999.79	(15,667.80)	-6%	0.14%	814,238.65	545,000.18	(269,238.47)	Jul-10	May-12	Jul-10	May-12		2011
130576	GH 2 Blowdown Tank Replacement	9,768.96	9,999.83	230.87	2%	0.00%	76,168.60	169,999.08	93,830.48	Jul-11	Apr-12	Jul-11	May-12		2011
130577	GH Alignment Equipment	35,818.12	15,999.72	(19,818.40)	-124%	0.02%	35,818.12	15,999.72	(19,818.40)	Jul-10	Dec-11	Jul-10	Dec-11		2011
130578	GH 3 CT Dist Header Repl	818,720.56	820,001.00	1,280.44	0%	0.38%	818,720.56	820,001.00	1,280.44	Jul-10	May-11	Jul-10	May-11		2011
130579	GH BU Counter Weight Rail Repl	-	400,000.16	400,000.16	100%	0.00%	-	400,000.16	400,000.16	Jul-10	Nov-11			Project delayed due to pending recertification.	2011
130580	GH 1 & 2 LPSW Isolation Valves	286,686.96	290,000.04	3,313.08	1%	0.13%	286,686.96	290,000.04	3,313.08	Jan-11	May-11	Jan-11	Jun-11		2011
130581	GH Compact Man Lift	47,617.08	54,999.55	7,382.47	13%	0.02%	47,617.08	54,999.55	7,382.47	Jul-10	Feb-11	Jul-10	Feb-11		2011
130583	GH 1 & 2 Sample Chiller Repl	38,544.19	25,000.07	(13,544.12)	-54%	0.02%	38,544.19	25,000.07	(13,544.12)	Jul-10	Jul-11	Jul-10	Aug-11		2011
130584	GH 1 DPR Replacement	-	50,000.15	50,000.15	100%	0.00%	-	50,000.15	50,000.15	Jul-10	Nov-11				2011
130585	GH 2 DPR Replacement	-	50,000.15	50,000.15	100%	0.00%	-	50,000.15	50,000.15	Jul-10	Nov-11				2011
130590	GH 3 DPR Replacement	183,332.30	50,000.15	(133,332.15)	-267%	0.09%	183,332.30	50,000.15	(133,332.15)	Jul-10	Nov-11	Jul-10	Dec-11		2011
130593	GH 3 ID Fan Press Trans Purge	15,867.46	60,001.00	44,133.54	74%	0.01%	15,867.46	60,001.00	44,133.54	Mar-11	Jun-11	Mar-11	May-11		2011
130600	GH Gypsum Stack Drain Layer W	-	567,001.85	567,001.85	100%	0.00%	-	567,001.85	567,001.85	Jul-10	Nov-11			Cancelled due to increased beneficial reuse and lower production of gypsum	2011
130603	GH 4 Boiler Wallblowers	392,552.94	625,000.84	232,447.90	37%	0.18%	404,267.65	625,000.84	220,733.19	Oct-10	Dec-11	Oct-10	Dec-11		2011
130605	GH 1 Sootblower Addition	193,430.14	475,000.39	281,570.25	59%	0.09%	187,044.44	475,000.39	287,955.95	Jul-10	Dec-11	Jul-10	Dec-11		2011
130607	Cntrol Cntr Imprvments KU 2011	-	17,012.71	17,012.71	100%	0.00%	-	17,012.71	17,012.71	Jul-11	Nov-11				2011

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
130612	Digital EMS Comm Channels KU	-	140,000.42	140,000.42	100%	0.00%	-	140,000.42	140,000.42	Jun-13	Nov-13				2011
130614	Routine EMS- KU 2011	-	140,009.54	140,009.54	100%	0.00%	-	140,009.54	140,009.54	Jul-11	Nov-12				2011
130617	GH 2 2A Main Break Cubicle Mod	29,086.59	39,999.31	10,912.72	27%	0.01%	29,086.59	39,999.31	10,912.72	Jul-10	Nov-11	Jul-10	Jun-11		2011
130618	GH3 Boiler Combustion Mon Sys	227,822.87	390,000.34	162,177.47	42%	0.11%	227,822.87	390,000.34	162,177.47	Jul-10	Nov-11	Jul-10	Sep-11		2011
130619	Toyota South-Toyota North OPGW	204,193.29	209,927.04	5,733.75	3%	0.09%	382,760.31	267,098.53	(115,661.78)	Sep-10	Feb-12	Sep-10	Nov-12		2011
130620	Scott County - Adams OPGW	183,632.67	359,644.10	176,011.43	49%	0.09%	414,472.55	593,237.79	178,765.24	Sep-10	Aug-11	Sep-10	Nov-12		2011
130621	Adams - Toyota South OPGW	12,270.84	113,126.58	100,855.74	89%	0.01%	192,925.74	293,781.48	100,855.74	Sep-10	Dec-10	Sep-10	Mar-12		2011
130623	LonSom Capacitor Applic.	-	97,780.30	97,780.30	100%	0.00%	-	192,244.78	192,244.78	Jan-11	Dec-11				2011
130624	London Ckt 278 Corbin East Sub	-	63,019.46	63,019.46	100%	0.00%	-	157,830.38	157,830.38	Jan-11	Dec-11				2011
130627	Som Revelo Sub Ph Addition	49,615.53	65,964.00	16,348.47	25%	0.02%	50,774.49	134,586.96	83,812.47	May-11	Jul-11	May-11	Dec-11		2011
130631	DAVIESS CO Station Backup	25,654.87	-	(25,654.87)		0.01%	53,046.29	27,391.42	(25,654.87)			Jul-10	Mar-11		2011
130633	Montgomery Road-Coeburn	23,900.12	43,623.66	19,723.54	45%	0.01%	23,900.12	43,623.66	19,723.54	May-11	Dec-11	May-11	Dec-11		2011
130635	DSP Norton East Distribution	6,839.19	200,000.48	193,161.29	97%	0.00%	6,839.19	200,000.48	193,161.29	Jan-11	Dec-11	Jan-11	Jun-12		2011
130639	131-StationServiceTransUpgr	23,070.28	-	(23,070.28)		0.01%	63,312.57	40,242.29	(23,070.28)			Aug-10	Mar-11		2011
130642	Install Cap, Reg, Rec	-	120,042.17	120,042.17	100%	0.00%	-	120,042.17	120,042.17	Jan-11	Dec-11				2011
130647	DSP Oxford Distribution 2011	-	3,949.49	3,949.49	100%	0.00%	-	3,949.49	3,949.49	May-11	May-11				2011
130648	DSP BELT LINE DISTRIBUTION	56,868.55	309,397.20	252,528.65	82%	0.03%	82,123.12	309,399.20	227,276.08	Jan-11	Dec-12	Jan-11	Jul-12		2011
130650	SCM 2011 Cent Wildlife Protect	-	49,705.28	49,705.28	100%	0.00%	-	49,705.28	49,705.28	Jan-11	Dec-11				2011
130651	SCM 2011 Pineville Wildlife	-	17,287.28	17,287.28	100%	0.00%	-	17,287.28	17,287.28	Jan-11	Dec-11				2011
130652	SCM 2011 Earl Wildlife Prot	23,403.70	25,279.40	1,875.70	7%	0.01%	23,403.70	25,279.40	1,875.70	Jan-11	Dec-11	Jan-11	Jun-11		2011
130656	Island Sub Trans Repl Proj	396,260.09	279,134.86	(117,125.23)	-42%	0.18%	401,575.62	279,134.86	(122,440.76)	Jan-11	Dec-11	Jan-11	Jan-12		2011
130657	White Plains Sub Trans Repl	468,914.03	299,895.16	(169,018.87)	-56%	0.22%	472,050.52	299,895.16	(172,155.36)	Jan-11	Dec-11	Jan-11	Jan-12		2011
130659	DSP East Lex SCADA	69,803.65	49,705.27	(20,098.38)	-40%	0.03%	107,341.80	99,626.90	(7,714.90)	Jan-11	Dec-12	Jan-11	Dec-12		2011
130662	Millwood 12KV Substation Tran	476,174.28	476,601.17	426.89	0%	0.22%	477,883.88	476,601.17	(1,282.71)	Jan-11	Dec-11	Jan-11	Jan-12		2011
130663	Trans-Swtchgr Rpl Scholls	-	755,766.96	755,766.96	100%	0.00%	-	755,766.96	755,766.96	Jan-13	Dec-13			Project cancelled due to work originally involved replacing of the transformer at Scholls in order to use the old one as a spare (only two on the system like this). It was determined that it was more cost effective to buy a spare transformer and not do the conversion until needed for load.	2011
130664	DSP AO Smith Substation Upg	574,000.13	95,801.10	(478,199.03)	-499%	0.27%	796,965.98	386,475.35	(410,490.63)	Jan-11	Dec-12	Jan-11	Jun-12	Project scope expanded in 2011 to include completion of the project.	2011
130665	DSP IBM South Breaker Prj	-	73,233.70	73,233.70	100%	0.00%	-	73,233.70	73,233.70	Jan-11	Dec-14				2011
130666	DSP Picadome 12kV Break	183,572.43	73,463.70	(110,108.73)	-150%	0.09%	182,654.41	73,463.70	(109,190.71)	Jan-11	Dec-11	Jan-11	Jan-12		2011
130667	DSP Reynolds 2 Breaker Prj	134,354.48	73,113.70	(61,240.78)	-84%	0.06%	135,708.89	73,113.70	(62,595.19)	Jan-11	Dec-11	Jan-11	Jan-12		2011
130669	DSP Cent Bapt Sub Property	-	900,160.00	900,160.00	100%	0.00%	-	900,160.00	900,160.00	Jan-12	Dec-14			Project deferred until site of Central Baptist Hospital is decided.	2011
130670	DSP Pngton Gap Sub Propty	163,769.79	200,680.00	36,910.21	18%	0.08%	324,087.84	200,680.00	(123,407.84)	Jan-11	Dec-12	Jan-11	Dec-12		2011
130673	Corning Substation Upgrade	2,027,465.34	799,538.49	(1,227,926.85)	-154%	0.94%	2,129,328.49	901,401.64	(1,227,926.85)	Nov-10	Dec-11	Nov-10	Jan-12	Project scope expanded in 2011 to include completion of the project. Original budget included equipment and engineering cost only.	2011
130675	DSP Kenton Breaker Prj	155,977.87	132,864.77	(23,113.10)	-17%	0.07%	153,843.07	132,864.77	(20,978.30)	Jan-11	Dec-11	Jan-11	Mar-12		2011
130676	Earl 12kv Add Circuit Prot	49,069.04	20,987.56	(28,081.48)	-134%	0.02%	49,069.04	20,987.56	(28,081.48)	Jun-11	Dec-11	Jun-11	Dec-11		2011
130677	Richmond Industrial Breaker	24,198.20	40,326.84	16,128.64	40%	0.01%	24,198.20	40,326.84	16,128.64	Jan-11	Dec-13	Jan-11	Dec-11		2011
130679	DSP Picadome 12kV Distribution	79,260.12	30,208.24	(49,051.88)	-162%	0.04%	83,232.22	30,208.24	(53,023.98)	Apr-11	Aug-11	Apr-11	Jul-12		2011
130680	DSP ALEXANDER CKT 500 2011	-	262,470.00	262,470.00	100%	0.00%	-	524,939.90	524,939.90	Jan-11	Jul-12				2011
130681	DSP ASHLAND AVE 1 CKT 49	219,218.51	131,448.04	(87,770.47)	-67%	0.10%	225,773.63	131,451.04	(94,322.59)	Jan-11	Jul-11	Jan-11	Dec-12		2011
130682	DSP REYNOLDS 2 DISTRIBUTION	48,528.78	70,164.16	21,635.38	31%	0.02%	97,205.11	70,165.16	(27,039.95)	Jan-11	Mar-12	Jan-11	Jul-12		2011
130683	LEXOC RECON LEX WATER CKT 39	-	274,760.00	274,760.00	100%	0.00%	-	274,760.00	274,760.00	Jan-11	Jul-11				2011
130687	DSP HIGHBRIDGE CKT 453	29,317.23	71,033.88	41,716.65	59%	0.01%	40,607.17	71,035.88	30,428.71	Sep-11	Dec-11	Sep-11	Aug-12		2011
130694	DSP ADAMS CKT 453	18,274.89	20,909.12	2,634.23	13%	0.01%	18,274.89	20,909.12	2,634.23	May-11	May-11	May-11	Dec-11		2011
130695	DSP KU REYNOLDS 1 CKT 69	-	369,820.64	369,820.64	100%	0.00%	306,235.42	369,815.64	63,580.22	Feb-11	Nov-12	Feb-11	Dec-12	Project was delayed due to waiting on a railroad crossing permit and a customer who refused access to his property. Funding reallocated to other New Business projects.	2011
130696	LEXOC PURCHASE KUBOTA TRACTOR	45,998.83	52,135.04	6,136.21	12%	0.02%	45,998.83	159,541.76	113,542.93	Jan-11	Jan-11	Jan-11	Jan-11		2011
130697	DSP Waco Sub Upgrade Prj	339,532.27	34,104.00	(305,428.27)	-896%	0.16%	491,484.90	234,204.00	(257,280.90)	May-11	Dec-12	May-11	Jun-12	Project scope expanded in 2011 to include completion of the project.	2011
130704	LEXOC PURCH HDW 12KV HIPOT	17,773.01	22,040.00	4,266.99	19%	0.01%	17,773.01	22,040.00	4,266.99	Jan-11	Dec-11	Jan-11	Feb-11		2011
130708	SCM 2011 Earl Sub Battery Rpl	18,785.71	23,419.26	4,633.55	20%	0.01%	18,541.39	23,419.26	4,877.87	Jul-11	Dec-11	Jul-11	Dec-11		2011
130709	SCM 2011 Cent Sub Misc	198,557.65	188,524.10	(10,033.55)	-5%	0.09%	204,383.29	188,524.10	(15,859.19)	Jan-11	Dec-11	Jan-11	Jun-12		2011
130710	SCM 2011 Pine Rplc Batteries	20,546.73	24,508.68	3,961.95	16%	0.01%	20,546.73	24,508.68	3,961.95	Jan-11	Dec-11	Jan-11	Jun-12		2011
130711	SCM 2011 Earl Sub Repairs	200,403.23	161,376.94	(39,026.29)	-24%	0.09%	210,705.13	161,376.94	(49,328.19)	Jan-11	Dec-11	Jan-11	Dec-11		2011
130713	SCM 2011 Pine Misc Sub Proj	95,646.62	87,106.89	(8,539.73)	-10%	0.04%	95,278.15	87,106.89	(8,171.26)	Jan-11	Dec-11	Jan-11	Jun-12		2011
130714	Pineville New Hotel	-	63,000.12	63,000.12	100%	0.00%	-	63,000.12	63,000.12	Jan-11	Dec-11				2011
130715	Mountain Drive Ind Park	-	221,000.00	221,000.00	100%	0.00%	-	221,000.00	221,000.00	Jan-11	Dec-11				2011
130721	SCM Install XFMR Fans	28,722.20	28,989.26	267.06	1%	0.01%	28,722.20	57,614.57	28,892.37	Jan-11	Dec-13	Jan-11	Aug-11		2011
130723	SCM Online Filter LTCs Prj	42,661.64	50,558.82	7,897.18	16%	0.02%	42,539.48	50,558.82	8,019.34	Jan-11	Dec-11	Jan-11	Nov-11		2011
130724	SCM 2011 Rplc Sub Reclosers	38,158.96	72,248.44	34,089.48	47%	0.02%	38,158.96	72,248.44	34,089.48	Jan-11	Dec-11	Jan-11	Jun-12		2011
130725	SCM 2011 Rplc 34kv Earl Brkr	37,953.41	96,477.96	58,524.55	61%	0.02%	37,953.41	96,477.96	58,524.55	Jul-11	Dec-11	Jul-11	Dec-11		2011
130726	SCM 2011 Rplc 345 Frnkfrt brkr	74,248.10	55,374.22	(18,873.88)	-34%	0.03%	74,248.10	55,374.22	(18,873.88)	Jan-11	Dec-11	Jan-11	Dec-11		2011
130727	SCM 2011 Pine Rplc 34kv Brkrs	155,515.03	89,766.05	(65,748.98)	-73%	0.07%	155,515.03	89,766.05	(65,748.98)	Jan-11	Dec-11	Jan-11	Jun-12		2011
130729	SCM 2011 Earl Brkr Rplcmns	194,118.82	169,317.07	(24,801.75)	-15%	0.09%	195,391.07	169,317.07	(26,074.00)	Jan-11	Dec-11	Jan-11	Dec-11		2011
130730	SCM 2011 Cent Rplc Breakers	199,055.17	21,208.44	(177,846.73)	-839%	0.09%	200,906.21	21,208.44	(179,697.77)	Jan-11	Dec-11	Jan-11	Jul-12		2011
130731	SCM 2011 Cent Rplc Bushing	28,361.35	38,280.00	9,918.65	26%	0.01%	28,361.35	38,280.00	9,918.65	Jan-11	Dec-11	Jan-11	Jun-12		2011
130732	SCM Pine Rplc Failed Brkrs	43,881.25	10,906.95	(32,974.30)	-302%	0.02%	43,881.25	10,906.95	(32,974.30)	Jan-11	Dec-11	Jan-11	Dec-11		2011
130733	SCM Earl Tools & Equip	41,840.55	19,720.00	(22,120.55)	-112%	0.02%	41,840.55	19,720.00	(22,120.55)	Jan-11	Dec-11	Jan-11	Dec-11		2011
130734	SCM 2011 Pine Tools & Equip	14,316.88	15,080.00	763.12	5%	0.01%	2,975.67	15,080.00	12,104.33	Jan-11	Dec-11	Jan-11	Dec-12		2011
130735	SCM 2011 Andover Rpl 34kv brkr	65,052.99	39,326.95	(25,726.04)	-65%	0.03%	65,052.99	39,326.95	(25,726.04)	Jan-11	Dec-11	Jan-11	Dec-11		2011
130737	SCM Earl Deficncy Corrct	161,011.30	123,597.80	(37,413.50)	-30%	0.07%	161,011.30	123,597.80	(37,413.50)	Jan-11	Dec-11	Jan-11	Dec-11		2011
130738	SCM 2011 Pine NESC Violations	31,415.84	31,468.68	52.84	0%	0.01%	31,415.84	31,468.68	52.84	Jan-11	Dec-11	Jan-11	Jun-12		2011
130739	SCM Cent Rplc Batteries	10,241.12	33,400.00	23,158.88	69%	0.00%	10,241.12	33,400.00	23,158.88	Jan-11	Dec-11	Jan-11	Jun-12		2011

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130741	SCM Cent Tools & Equip	59,797.42	38,280.00	(21,517.42)	-56%	0.03%	59,797.42	38,280.00	(21,517.42)	Jan-11	Dec-11	Jan-11	Jun-12		2011
130742	SCM 2011 Pine Rplc Sub Fences	20,313.87	18,446.95	(1,866.92)	-10%	0.01%	20,315.79	18,446.95	(1,868.84)	Jan-11	Dec-11	Jan-11	Jun-12		2011
130743	SCM 2011 Pine 69kv Fuse Barrl	31,690.68	39,326.94	7,636.26	19%	0.01%	31,690.68	39,326.94	7,636.26	Jan-11	Dec-11	Jan-11	Dec-11		2011
130744	SCM 2011 Deer Branch Recloser	45,803.81	39,588.68	(6,215.13)	-16%	0.02%	45,803.81	39,588.68	(6,215.13)	Jan-11	Dec-11	Jan-11	Dec-11		2011
130799	Owingsville Ind Park Upgrade	68,549.07	30,114.07	(38,435.00)	-128%	0.03%	68,245.79	91,274.12	23,028.33	May-11	Dec-11	May-11	Feb-12		2011
130801	GR CEMS Flow Probe Replacement	(32,071.65)	-	32,071.65		-0.01%	80,070.45	112,142.10	32,071.65			Jul-10	Dec-10		2011
130805	DSP Hume Rd Substation	349,082.45	-	(349,082.45)		0.16%	2,798,302.74	1,500,534.64	(1,297,768.10)	Oct-11	Jan-14	Oct-11	Jan-14	Project started earlier than anticipated in order the purchase the transformer prior to the construction portion of the project. Budget approved through the reforecast process.	2011
130851	BROWN 1 FABRIC FILTER	(0.41)	5,220,539.98	5,220,540.39	100%	0.00%	(0.41)	114,074,524.48	114,074,524.89	Jan-10	Dec-15	Jan-10	Jan-14	Brown 1 Fabric Filter cancelled	2011
130861	BR2 FABRIC FILTER	(0.71)	10,118,160.01	10,118,160.72	100%	0.00%	(0.71)	152,440,007.48	152,440,008.19	Jan-10	Dec-15	Jan-10	Jan-14	Brown 2 Fabric Filter cancelled	2011
130883	US41 Feeder Ckt Reconductor	-	43,607.42	43,607.42	100%	0.00%	-	43,607.42	43,607.42	Jan-11	Dec-11				2011
130884	Nortonville 4KV to 12KV	99,624.64	48,139.73	(51,484.91)	-107%	0.05%	99,624.64	48,139.73	(51,484.91)	Jan-11	Dec-11	Jan-11	Dec-11		2011
130885	Island Distribution System	134,365.17	200,226.39	65,861.22	33%	0.06%	134,365.17	200,226.39	65,861.22	May-11	Dec-11	May-11	Jan-12		2011
130886	White Plains 4KV to 12KV	75,799.80	101,426.22	25,626.42	25%	0.04%	75,799.80	101,426.22	25,626.42	May-11	Dec-11	May-11	Dec-11		2011
130890	RATE COMPARE - KU10	57,257.36	-	(57,257.36)		0.03%	107,812.35	50,554.99	(57,257.36)			Jul-10	Mar-12		2011
130894	Drafting Equip - KU	8,551.43	-	(8,551.43)		0.00%	8,551.43	-	(8,551.43)			Jul-10	Dec-10		2011
130895	Ghent 345kV Brkr Repl	1,663,545.56	920,639.90	(742,905.66)	-81%	0.77%	4,082,067.58	2,668,020.97	(1,414,046.61)	Sep-10	Mar-14	Sep-10	Mar-14	More work completed in 2011 than anticipated.	2011
130954	Envir Compliance Pineville CCP	-	1,069,536.46	1,069,536.46	100%	0.00%	-	1,125,828.11	1,125,828.11	Jan-11	Oct-19			Project put on hold pending future EPA ruling	2011
130991	2010 KU Transformer Purch #1	4,640.00	-	(4,640.00)		0.00%	203,415.33	198,775.33	(4,640.00)			Jun-10	Aug-11		2011
130993	2010 KU Transformer Purch #2	1,856.33	-	(1,856.33)		0.00%	268,295.51	266,439.18	(1,856.33)			Jun-10	Aug-11		2011
130995	GH 4 Air Heater Basket Repl	542,720.00	-	(542,720.00)		0.25%	1,929,526.93	1,649,999.78	(279,527.15)	Jun-11	Oct-12	Jun-11	Nov-12	Material purchase paid ahead of schedule (budgeted in 2012)	2011
131074	METER KU EQUIP	70,394.96	59,085.00	(11,309.96)	-19%	0.03%	70,791.90	178,770.00	107,978.10	Jan-11	Dec-11	Jan-11	Feb-12		2011
131077	METER KU PROJECT	-	43,935.00	43,935.00	100%	0.00%	-	134,330.00	134,330.00	Jan-11	Dec-11				2011
131081	KU ERTS	29,350.07	62,519.00	33,168.93	53%	0.01%	29,350.07	187,557.00	158,206.93	Jan-11	Dec-11	Jan-11	Dec-11		2011
131088	KU Mobile Infrastructure	-	750,000.00	750,000.00	100%	0.00%	-	1,099,999.99	1,099,999.99	Jan-11	Dec-13			Actual amount was consolidated with Mobile Auto Dispatch under Project #131092; variance less than $300k	2011
131089	Conflation Software	-	199,238.04	199,238.04	100%	0.00%	-	699,238.04	699,238.04	Jan-11	Dec-13				2011
131090	Internet Functionality KU	22,000.00	38,000.00	16,000.00	42%	0.01%	22,000.00	114,000.00	92,000.00	Jan-11	Sep-11	Jan-11	Feb-12		2011
131091	Mobile Strm A'ment KU	-	249,615.55	249,615.55	100%	0.00%	-	274,615.55	274,615.55	Jan-11	Dec-13				2011
131092	Mobile Auto Dispatch KU	1,318,340.42	499,999.98	(818,340.44)	-164%	0.61%	3,626,320.07	1,049,999.97	(2,576,320.10)	Oct-11	Jun-14	Oct-11	Aug-14	Partially budgeted under #131088; variance less than $300k	2011
131093	Mobile GIS Enhance KU	27,290.79	49,564.39	22,273.60	45%	0.01%	36,300.38	149,564.37	113,263.99	Jan-11	Dec-13	Jan-11	Sep-12		2011
131094	GPS Tracking KU	-	1,261.54	1,261.54	100%	0.00%	-	251,261.53	251,261.53	Jan-11	Dec-13				2011
131095	ELEC Facility Inspec KU	-	125,000.00	125,000.00	100%	0.00%	-	375,000.00	375,000.00	Jan-11	Dec-13				2011
131096	Work Mgmt System KU	-	495,043.85	495,043.85	100%	0.00%	1,808,644.97	2,122,698.74	314,053.77	Sep-12	Dec-14	Sep-12	Jan-00	Originally budgeted but delayed due to discussions with parent on singular work mgmt. platform.	2011
131097	Rptg_Bus Intelligence KU	30,984.50	75,000.00	44,015.50	59%	0.01%	31,960.05	225,000.00	193,039.95	Jan-11	Dec-11	Jan-11	Feb-12		2011
131098	Smallworld Upgrade KU	189,992.32	271,547.61	81,555.29	30%	0.09%	191,783.97	439,547.61	247,763.64	Jan-11	Dec-11	Jan-11	Jan-12		2011
131099	Schematics KU	-	75,000.00	75,000.00	100%	0.00%	-	75,000.00	75,000.00	Jan-11	Dec-11				2011
131100	SynerGee System KU	-	2,524.39	2,524.39	100%	0.00%	-	27,524.39	27,524.39	Jan-11	Dec-13				2011
131101	Hardware Infrastructure KU	154,124.31	149,000.01	(5,124.30)	-3%	0.07%	155,579.24	429,764.70	274,185.46	Jan-11	Dec-11	Jan-11	Feb-12		2011
131103	Carry Over Projects KU	26,810.94	25,000.00	(1,810.94)	-7%	0.01%	13,484.76	75,000.00	61,515.24	Jan-11	Dec-11	Jan-11	Dec-11		2011
131104	2011 KU Transformer Rwd/Rpr	-	1,237,995.83	1,237,995.83	100%	0.00%	-	1,237,995.83	1,237,995.83	Jan-11	Dec-11			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects as transformer failures occur.	2011
131141	2013 KU CUSTOMER COMM	-	124,987.50	124,987.50	100%	0.00%	-	324,967.50	324,967.50	Jan-11	Dec-13				2011
131143	Rptg_BI_Data Analysis KU	-	74,992.50	74,992.50	100%	0.00%	-	124,987.50	124,987.50	Jan-11	Dec-12				2011
131144	CLARK CO HIGH RELOCATION	208,707.92	-	(208,707.92)		0.10%	0.00	(259,978.69)	(259,978.69)			Aug-10	Dec-11		2011
131146	Ventyx Perf Suite - KU	-	124,987.56	124,987.56	100%	0.00%	-	124,987.56	124,987.56	Jan-11	Dec-11				2011
131147	Radio Infrastructure - KU	-	49,995.00	49,995.00	100%	0.00%	-	49,995.00	49,995.00	Jan-11	Dec-11				2011
131149	Call Center Tech - KU	-	49,995.00	49,995.00	100%	0.00%	-	157,984.20	157,984.20	Jan-11	Dec-13				2011
131153	FieldNet Upgrades - KU	16,992.00	24,999.52	8,007.52	32%	0.01%	28,792.00	100,005.15	71,213.15	Jan-11	Dec-11	Jan-11	Feb-12		2011
131160	RETAIL Hardware IFS - KU	74,200.30	99,990.00	25,789.70	26%	0.03%	74,200.30	459,954.00	385,753.70	Jan-11	Dec-11	Jan-11	Feb-12		2011
131223	KU Substation Equipment Prch	(3,537,778.06)	228,090.00	3,765,868.06	1651%	-1.64%	-	3,765,868.06	3,765,868.06	Jul-10	Dec-11	Jul-10	Dec-11	Variance due to purchases from 2010 and dollars were transferred to individual projects in 2011.	2011
131224	BR Hyd Bolting Eq 11	42,001.26	40,000.32	(2,000.94)	-5%	0.02%	42,001.26	40,000.32	(2,000.94)	Jul-10	Aug-11	Jul-10	Aug-11		2011
131234	BR Clam Shell Bev 11	28,752.29	15,999.72	(12,752.57)	-80%	0.01%	28,752.29	15,999.72	(12,752.57)	Jul-10	Aug-11	Jul-10	Aug-11		2011
131235	BR2-3 Hi Eff Static Clasfr	30,571.29	32,010.69	1,439.40	4%	0.01%	30,571.32	32,010.69	1,439.37	Nov-10	Dec-11	Nov-10	Nov-11		2011
131236	BR2-4 Hi Eff Static Clasfr	28,517.77	32,010.69	3,492.92	11%	0.01%	28,517.77	32,010.69	3,492.92	Nov-10	Dec-11	Nov-10	Nov-11		2011
131243	Brown 1,3,FGD, LS - NERC CS IA	546,721.28	520,000.11	(26,721.17)	-5%	0.25%	634,321.13	1,386,600.04	752,278.91	Nov-10	Dec-11	Nov-10	Sep-11		2011
131252	FAIRVIEW SUB DIST LINES	168,053.35	274,341.20	106,287.85	39%	0.08%	224,086.71	274,342.20	50,255.49	Jan-11	Dec-11	Jan-11	Apr-12		2011
131253	PURCHASE AIR COMPRESSOR RIC	17,219.48	13,920.00	(3,299.48)	-24%	0.01%	17,219.48	13,920.00	(3,299.48)	Jan-11	Oct-11	Jan-11	Dec-11		2011
131254	011060BUSINESS OFFICE MISC	134,823.16	100,040.50	(34,782.66)	-35%	0.06%	129,150.15	300,121.50	170,971.35	Jan-11	Dec-13	Jan-11	Apr-12		2011
131258	Newtown upgrade	-	310,235.44	310,235.44	100%	0.00%	-	310,235.44	310,235.44	Jan-11	Nov-11			This project cancelled by Distribution.	2011
131259	Joyland Upgrade	240,031.45	485,163.44	245,131.99	51%	0.11%	240,031.45	485,163.44	245,131.99	Jan-11	Nov-11	Jan-11	Nov-11		2011
131260	BRCT BOP Station Batteries 11	124,813.89	140,000.62	15,186.73	11%	0.06%	123,897.41	140,000.62	16,103.21	Jul-10	Nov-11	Jul-10	Jan-12		2011
131262	BRCT 11N2 Sta Batteries 11-12	187,542.91	87,999.49	(99,543.42)	-113%	0.09%	176,955.94	179,998.90	3,042.96	Jul-10	Jan-12	Jul-10	Jan-12		2011
131266	BRCT 5, 6 & 7 HMI Upgr 12 KU	199,609.25	-	(199,609.25)		0.09%	202,472.77	185,249.96	(17,222.81)			Jul-10	Jan-12		2011
131273	FAWKES-OKONITE 69KV RECON	394,903.94	529,900.28	134,996.34	25%	0.18%	394,903.94	529,900.28	134,996.34	Jan-11	Aug-11	Jan-11	Nov-11		2011
131274	OHIO CO - MEREDITH 138 KV	3,159,748.57	-	(3,159,748.57)		1.47%	3,200,763.56	2,348,259.36	(852,504.20)			Jan-11	Jun-13	Originally budgeted to begin in 2012, this project was accelerated to accommodate transmission substation work.	2011
131280	Static Replacement 2011	-	960,318.60	960,318.60	100%	0.00%	-	960,318.60	960,318.60	Jan-11	Nov-11			Funded the 127080 Green River Plant to Earlington 69kV project.	2011
131303	CIP-002 V4 Changes - KU-2011	-	2,375,899.00	2,375,899.00	100%	0.00%	-	2,375,899.00	2,375,899.00	Jan-11	Dec-12			Budget represented a placeholder for potential cyber security projects needed during 2011 that did not materialize due to uncertainty of the requirements and other priorities.	2011
131306	NESC Upgrades-2011	94,725.22	99,798.60	5,073.38	5%	0.04%	94,725.22	99,798.60	5,073.38	Apr-11	Dec-11	Apr-11	Dec-11		2011

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
131308	FMC Sub Fencing	33,629.32	251,281.68	217,652.36	87%	0.02%	33,629.32	251,281.68	217,652.36	Feb-11	Dec-11	Feb-11	Oct-11		2011
131315	Repl Brkr 192-688 at Pineville	94,537.61	199,481.20	104,943.59	53%	0.04%	86,407.87	199,481.20	113,073.33	Feb-11	Oct-11	Feb-11	Oct-11		2011
131316	Repl Brkr 027-618 at KU Park	-	289,651.80	289,651.80	100%	0.00%	-	289,651.80	289,651.80	Jan-13	May-13				2011
131318	ONEQ NEW BUSINESS	3,150.00	99,990.00	96,840.00	97%	0.00%	3,150.00	299,970.00	296,820.00	Jan-11	Dec-11	Jan-11	Jun-12		2011
131319	Repl Brkr 178-718 at Hardin Co	106,321.78	351,080.28	244,758.50	70%	0.05%	183,593.15	351,080.28	167,487.13	Feb-11	Oct-12	Feb-11	Sep-12		2011
131321	Stanford N 19.8 MVAr 69kV Cap	184,079.55	275,731.80	91,652.25	33%	0.09%	347,300.47	275,731.80	(71,568.67)	Jan-11	Feb-13	Jan-11	Mar-13		2011
131322	Mt. Vernon Cap Bank	146,232.85	259,633.68	113,400.83	44%	0.07%	409,508.46	259,633.68	(149,874.78)	Jan-11	Feb-13	Jan-11	Apr-13		2011
131325	Scott Co 27.0 MVAr 69kV Cap	249,934.32	259,633.68	9,699.36	4%	0.12%	255,213.56	259,633.68	4,420.12	Jan-11	Dec-11	Jan-11	Mar-12		2011
131327	W. Frankfort 36.0MVAr 69kV Cap	295,091.60	289,651.80	(5,439.80)	-2%	0.14%	295,091.60	289,651.80	(5,439.80)	Jan-11	Sep-11	Jan-11	Sep-11		2011
131329	Danville N 42.0MVAr 69kv Cap	273,673.65	275,731.80	2,058.15	1%	0.13%	280,495.45	275,731.80	(4,763.65)	Jan-11	Jun-12	Jan-11	Jun-12		2011
131333	Clinton Xfrmr Upgrade	-	748,882.68	748,882.68	100%	0.00%	-	2,248,169.64	2,248,169.64	Jan-11	Mar-17			Based on system condition changes, this project was cancelled by Transmission Planning.	2011
131334	Repl Xfrmr CT at Hardin Co	-	51,684.36	51,684.36	100%	0.00%	-	51,684.36	51,684.36	Feb-11	Dec-11				2011
131336	500kV Brkr Replacements-2011	956,332.55	675,362.16	(280,970.39)	-42%	0.44%	959,517.90	675,362.16	(284,155.74)	Mar-11	Nov-11	Mar-11	Nov-11		2011
131337	161/138kV Spare Xfrmr 2011	-	749,553.08	749,553.08	100%	0.00%	-	749,553.08	749,553.08	Apr-11	Dec-11			The project was cancelled due to a lack of need in 2011.	2011
131338	Ghent 345kV Control House	-	349,327.44	349,327.44	100%	0.00%	-	594,642.34	594,642.34	Jan-12	Mar-18			Project was delayed to 2013 and completed under project 139210.	2011
131345	Pineville Control House	-	874,407.68	874,407.68	100%	0.00%	-	1,485,774.89	1,485,774.89	Jan-11	Dec-12			Project cancelled due to lack of need.	2011
131347	Arnold Control House	-	874,523.52	874,523.52	100%	0.00%	-	1,487,052.20	1,487,052.20	Jan-11	Dec-15			Project cancelled due to lack of need.	2011
131350	Tyrone Control House	-	600,969.88	600,969.88	100%	0.00%	-	600,969.88	600,969.88	Jan-11	Jun-16			Project was ultimately delayed to 2015.	2011
131351	Xfrmr Firewalls Upgrades-2011	-	399,194.40	399,194.40	100%	0.00%	-	399,194.40	399,194.40	Aug-10	Dec-13			Project cancelled due to lack of need.	2011
131371	Radcliff Sub Tap 69kv	-	310,119.44	310,119.44	100%	0.00%	-	310,119.44	310,119.44	Jan-11	Nov-11			Actuals were recorded to 130474.	2011
131385	225-604 Breaker Replacement	674.21	-	(674.21)		0.00%	72,809.35	72,135.14	(674.21)			Jul-10	Mar-11		2011
131390	Millersburg BKR Replacements	328,671.18	-	(328,671.18)		0.15%	548,389.37	219,989.38	(328,399.99)			Jul-10	Jul-11	The budget assumed that the project would be completed during 2010 and was therefore not budgeted in 2011.	2011
131415	DO-DANVILLE STRM-POLE YARD	54,446.60	52,974.50	(1,472.10)	-3%	0.03%	54,446.60	52,974.50	(1,472.10)	Jan-11	Dec-11	Jan-11	Jun-12		2011
131420	DO-EARLINGTON STRM HVAC	105,500.00	25,048.00	(80,452.00)	-321%	0.05%	105,500.00	25,048.00	(80,452.00)	Jan-11	Dec-11	Jan-11	Jun-12		2011
131430	DO-LONDON-ADD DOORS	56,283.53	33,999.63	(22,283.90)	-66%	0.03%	56,283.53	33,999.63	(22,283.90)	Jan-11	Dec-11	Jan-11	Jun-12		2011
131433	Retail System Enhncmnts - KU	68,855.78	149,985.00	81,129.22	54%	0.03%	74,969.08	449,955.00	374,985.92	Jan-11	Dec-11	Jan-11	Feb-12		2011
131445	DO-LOUDEN-PARKING LOT& FENCE	20,017.09	24,999.52	4,982.43	20%	0.01%	20,017.09	24,999.52	4,982.43	Jan-11	Dec-11	Jan-11	May-11		2011
131446	DO-MAYSVILLE OP-STORAGE BLD	45,561.19	40,000.04	(5,561.15)	-14%	0.02%	45,561.19	40,000.04	(5,561.15)	Jan-11	Dec-11	Jan-11	Jun-12		2011
131448	DO-MAYSVILLE STRM-GATE/SEC EQP	-	24,999.48	24,999.48	100%	0.00%	-	24,999.48	24,999.48	Jan-11	Dec-11				2011
131453	DO-MAYSVILLE STRM-FAC IMPRVMT	45,768.28	24,999.52	(20,768.76)	-83%	0.02%	45,768.28	24,999.52	(20,768.76)	Jan-11	Dec-11	Jan-11	Jun-12		2011
131455	DO-MIDWAY-PARKING LOT	42,921.61	49,999.04	7,077.43	14%	0.02%	42,921.61	49,999.04	7,077.43	Jan-11	Dec-11	Jan-11	Jun-12		2011
131457	DO-MT STERLING-GATE/SEC EQP	-	24,999.52	24,999.52	100%	0.00%	-	24,999.52	24,999.52	Jan-11	Dec-11				2011
131459	DO-NORTON STRM-GATE/SEC EQP	-	33,999.63	33,999.63	100%	0.00%	-	33,999.63	33,999.63	Jan-11	Dec-11				2011
131460	LEXOC PURCHASE PILOT WINDER	8,368.80	-	(8,368.80)		0.00%	135,722.40	128,040.00	(7,682.40)			Jul-10	Apr-11		2011
131461	DO-PARIS STRM-GATE/SEC EQUP	-	24,997.50	24,997.50	100%	0.00%	-	24,997.50	24,997.50	Jan-11	Dec-11				2011
131464	DO-PINEVILLE-CONST STORAGE BLD	89,925.74	72,999.80	(16,925.94)	-23%	0.04%	89,925.74	72,999.80	(16,925.94)	Jan-11	Dec-11	Jan-11	Jun-12		2011
131471	DO-RICHMOND OP CTR IMPRVMT	34,976.09	124,996.59	90,020.50	72%	0.02%	34,976.09	124,996.59	90,020.50	Jan-11	Dec-11	Jan-11	Jun-12		2011
131479	DO-RICHMOND STRM-FAC IMPRVMT	209,432.48	114,998.60	(94,433.88)	-82%	0.10%	209,432.48	114,998.60	(94,433.88)	Jan-11	Dec-11	Jan-11	Jun-12		2011
131483	DO-STONE RD-CONST TRUCK BAY	252,455.13	226,999.52	(25,455.61)	-11%	0.12%	252,455.13	226,999.52	(25,455.61)	Jan-11	Dec-11	Jan-11	Jun-12		2011
131489	SO-STONE RD-PARKING LOT	55,127.30	61,820.08	6,692.78	11%	0.03%	55,127.30	61,820.08	6,692.78	Jan-11	Dec-11	Jan-11	Jun-12		2011
131496	DO-WINCHESTER STRM FAC IMPVMT	82,861.54	44,997.52	(37,864.02)	-84%	0.04%	82,861.54	44,997.52	(37,864.02)	Jan-11	Dec-11	Jan-11	Jun-12		2011
131498	OFFICE FURNITURE & EQP-KU	32,586.26	99,999.09	67,412.83	67%	0.02%	32,586.26	299,997.27	267,411.01	Jan-11	Dec-11	Jan-11	Jun-12		2011
131499	FIRE PROTECTION SYSTEMS-KU	-	20,000.00	20,000.00	100%	0.00%	-	60,000.00	60,000.00	Jan-11	Dec-11				2011
131502	REB-BUS OFFICES REMODEL 2011	79,140.89	255,998.64	176,857.75	69%	0.04%	79,140.89	255,998.64	176,857.75	Jan-11	Dec-11	Jan-11	Jun-12		2011
131508	KU STORERM SECURITY EQP	-	149,984.00	149,984.00	100%	0.00%	-	149,984.00	149,984.00	Jan-11	Dec-11				2011
131509	CYBER SECURITY -KU	300,202.17	100,000.00	(200,202.17)	-200%	0.14%	300,143.33	100,000.00	(200,143.33)	Jan-11	Dec-11	Jan-11	Jan-12		2011
131511	KU SECURITY SYSTEMS	10,289.90	17,000.00	6,710.10	39%	0.00%	10,289.90	117,000.00	106,710.10	Jan-11	Dec-11	Jan-11	Jun-12		2011
131514	FAILED EQUIPMENT KU	72,892.00	19,998.00	(52,894.00)	-264%	0.03%	72,892.00	70,003.08	(2,888.92)	Jan-11	Dec-13	Jan-11	Jun-12		2011
131694	Envir Compliance Study-Air-KU	826,826.15	480,000.00	(346,826.15)	-72%	0.38%	(0.00)	1,000,637.32	1,000,637.32	Jan-10	Jan-14	Jan-10	Jan-13	Fleetwide Air Project engineering more than budgeted	2011
131708	Expansion ROWs	-	499,960.03	499,960.03	100%	0.00%	-	1,499,880.09	1,499,880.09	Jan-11	Dec-13			Project was never opened. This was proposed as part of the Vegetation Management Hazard Tree Program and was budgeted in anticipation that expansion of right of ways could be capitalized. However, it was determined that this work could not be capitalized.	2011
131709	Underground Sv Pilot	118,334.76	499,960.03	381,625.27	76%	0.05%	433,893.02	1,249,320.00	815,426.98	Nov-10	Dec-12	Nov-10	Dec-12	This was a pilot program designed to encourage customers to put their services underground. This funding was to pay for this work. However, there was not the interest from the public to do this resulting in a large positive variance.	2011
131826	Financial Planning (KU %)	210,582.67	200,000.00	(10,582.67)	-5%	0.10%	199,867.41	200,000.00	132.59	Feb-11	Apr-12	Feb-11	Nov-12		2011
131964	Tools - 2011	148,948.78	199,597.20	50,648.42	25%	0.07%	148,948.78	199,597.20	50,648.42	Feb-11	Dec-11	Feb-11	Feb-12		2011
131971	Purchase Sub Equip Prj	-	400,000.00	400,000.00	100%	0.00%	-	4,100,000.00	4,100,000.00	Jan-11	Dec-13			Budget reallocated in forecast to KU Spare 12MVA Transformer project 134104.	2011
132018	BRCT5 Inlet Coil Repl 10	(4,354.33)	-	4,354.33		0.00%	67,603.05	71,957.38	4,354.33			Aug-10	Nov-10		2011
132042	MULTIFUNCTIONAL DEVICES KU	464,708.64	498,285.20	33,576.56	7%	0.22%	1,196,557.87	1,230,134.43	33,576.56	Aug-10	Jun-11	Aug-10	Sep-11		2011
132054	Gravel Pad - Danville	-	60,000.00	60,000.00	100%	0.00%	-	60,000.00	60,000.00	Apr-11	Jun-11				2011
132060	Concrete Pad - Danville (2011)	-	110,000.00	110,000.00	100%	0.00%	-	110,000.00	110,000.00	Apr-11	Dec-11				2011
132063	Clarity Software (KU %)	-	50,000.00	50,000.00	100%	0.00%	-	50,000.00	50,000.00	Feb-11	Nov-11				2011
132067	Etown Fence, Gate & Pad	-	90,000.00	90,000.00	100%	0.00%	-	90,000.00	90,000.00	Apr-11	Sep-11				2011
132068	Swing-Reach	-	75,000.00	75,000.00	100%	0.00%	-	75,000.00	75,000.00	Apr-11	Sep-11				2011
132070	EDI Direct Connect (KU %)	-	25,000.00	25,000.00	100%	0.00%	-	25,000.00	25,000.00	Jan-11	Sep-11				2011
132073	PowerPlant Memory (KU %)	16,637.45	20,000.00	3,362.55	17%	0.01%	16,637.45	20,000.00	3,362.55	Jan-11	Dec-11	Jan-11	Dec-11		2011
132075	Other CFO CapEx (LTP) - KU %	-	2,500.00	2,500.00	100%	0.00%	-	1,537,500.00	1,537,500.00	Jan-11	Dec-21				2011
132086	Farmers 175-608 Rplc	3,904.09	-	(3,904.09)		0.00%	66,472.91	62,568.82	(3,904.09)			Sep-10	Mar-11		2011
132094	GH Barge Unloader Cable Repl	(694.91)	-	694.91		0.00%	215,384.50	216,079.41	694.91			Aug-10	Nov-10		2011

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
132098	Simpsonville Switch Gear KU	992.91	-	(992.91)		0.00%	96,368.08	95,375.17	(992.91)			Aug-10	Jan-11		2011
132129	BCT5 LCI-HGC REPL 10	376.43	-	(376.43)		0.00%	1,590,074.69	1,589,698.26	(376.43)			Aug-10	Nov-10		2011
132140	BR 1&2 Gen Prot Relays 10	853.45	-	(853.45)		0.00%	69,108.68	68,255.06	(853.62)			Aug-10	Jun-11		2011
132175	STORAGE VIRTUALIZATION-KU10	39,520.00	-	(39,520.00)		0.02%	549,253.97	509,733.97	(39,520.00)			Jan-10	Dec-11		2011
132199	PERFORMANCE SUITE RPTING-KU	25,571.58	-	(25,571.58)		0.01%	103,735.16	78,163.58	(25,571.58)			Sep-10	Sep-11		2011
132207	CSS KU Major Equip	(0.01)	-	0.01		0.00%	155,118.28	155,118.29	0.01			Sep-10	Nov-10		2011
132213	-DIX DAM GENERATOR	11,757.22	-	(11,757.22)		0.01%	116,503.37	104,746.15	(11,757.22)			Sep-10	Sep-11		2011
132237	KAWC WOODLAKE RD BOOSTER PUMP	453.32	-	(453.32)		0.00%	407,247.72	406,794.40	(453.32)			Jan-10	Jun-11		2011
132240	GPS RTK ROVER PURCHASE-KU	31,711.17	-	(31,711.17)		0.01%	31,711.17	-	(31,711.17)			Sep-10	Jul-11		2011
132265	BRCT6 Rear Wall Repl KU	(633,146.16)	-	633,146.16		-0.29%	196,400.61	819,016.22	622,615.61			Sep-10	Dec-10	Insurance recovery adjustment to project above	2011
132280	GH 1B Conveyor Belt Repl	46,721.96	-	(46,721.96)		0.02%	46,721.96	-	(46,721.96)			Jan-11	Jan-11		2011
132319	Simpsonville Breaker Upgrade	4,993.21	-	(4,993.21)		0.00%	23,038.70	18,045.49	(4,993.21)			Oct-10	Dec-11		2011
132324	Performance Mgmt Project-KU	30,500.40	-	(30,500.40)		0.01%	419,248.89	388,748.49	(30,500.40)			Oct-10	Apr-11		2011
132337	Lex Op Ctr - Pad, Roof, Office	2,643.31	-	(2,643.31)		0.00%	86,660.39	84,017.08	(2,643.31)			Oct-10	Jun-11		2011
132356	E-town Stores Security)2010)	3,525.51	-	(3,525.51)		0.00%	3,525.51	-	(3,525.51)			Oct-10	Jun-11		2011
132357	E-town Security Cameras (2010)	4,068.23	-	(4,068.23)		0.00%	4,068.23	-	(4,068.23)			Oct-10	Jun-11		2011
132372	138/69kV Spare Xfrmr-2011	1,213,684.41	-	(1,213,684.41)		0.56%	1,218,453.21	-	(1,218,453.21)			Jan-11	Jul-11	The need for this project was identified after the 2011 budget was prepared. This project replaces the spare transformer that replaced the failed Ethel transformer during late 2010.	2011
132391	Etown Transmsn Reel Pad (2010)	12,708.05	-	(12,708.05)		0.01%	224,386.40	211,678.35	(12,708.05)			Oct-10	Jun-11		2011
132394	Purchase GE LRT200-2 LTC	0.90	-	(0.90)		0.00%	40,534.61	40,533.71	(0.90)			Oct-10	Jan-11		2011
132428	Forks of Elkhorn Property	8,047.32	-	(8,047.32)		0.00%	162,654.11	155,106.93	(7,547.18)			Nov-10	Aug-11		2011
132440	MORGANFIELD OFFICE BLDG	4,579,596.82	-	(4,579,596.82)		2.13%	4,855,102.34	222,996.09	(4,632,106.25)			Nov-10	Oct-11	Project was delayed from 2010 (where it was originally budgeted in project 126765) due to further analysis on the site and timing of project. The project began in late 2010 and was completed in 2012.	2011
132443	SYS CNTR OPS MGR-KU	(9,766.99)	-	9,766.99		0.00%	122,209.15	131,976.14	9,766.99			Nov-10	May-11		2011
132447	Guest River Upgrade	246,674.49	-	(246,674.49)		0.11%	253,141.37	6,466.88	(246,674.49)			Nov-10	Jun-12		2011
132449	GR U3 Gen Lead Repl	389.01	-	(389.01)		0.00%	366,140.16	365,751.15	(389.01)			Nov-10	Dec-10		2011
132452	GH3 Elevator Upgrade	561.36	-	(561.36)		0.00%	109,662.90	109,101.54	(561.36)			Nov-10	Dec-10		2011
132489	Dix Dam AC Replacement	4,098.83	-	(4,098.83)		0.00%	4,098.83	-	(4,098.83)			Dec-10	Dec-10		2011
132510	BR1 Spare Cooling Tower Grbxs	45,588.89	-	(45,588.89)		0.02%	45,588.89	-	(45,588.89)			Nov-10	May-11		2011
132515	BR2 Precip Plate Repl 10	(26,266.81)	-	26,266.81		-0.01%	440,976.84	467,243.65	26,266.81			Oct-10	Dec-10		2011
132531	Purchase 6 Heavy Duty Trucks	34,325.89	-	(34,325.89)		0.02%	860,099.62	825,773.73	(34,325.89)			Dec-10	Feb-11		2011
132535	PURCHASE LRT-200-2 LTC	2,937.81	-	(2,937.81)		0.00%	58,701.56	55,763.75	(2,937.81)			Oct-10	Mar-11		2011
132537	STRAT ASSET INVEST SFTWR KU	127,172.63	-	(127,172.63)		0.06%	193,823.71	50,438.00	(143,385.71)			Dec-10	Apr-12		2011
132541	INTERIM MORGANFIELD CALL CTR	186,464.75	-	(186,464.75)		0.09%	218,148.65	-	(218,148.65)			Dec-10	Oct-11		2011
132545	BR Track Hopper Sump Pumps	8,654.01	-	(8,654.01)		0.00%	8,654.01	-	(8,654.01)			Dec-10	Apr-11		2011
132549	BPEM ENHANCEMENT-KU	139,765.82	-	(139,765.82)		0.06%	139,765.82	-	(139,765.82)			Dec-10	Jul-11		2011
132584	BR1 SS OHDR Repl 12	285,818.13	-	(285,818.13)		0.13%	467,457.12	-	(467,457.12)	Jan-11	Oct-12	Jan-11	Nov-12		2011
132610	PowerBase - KU	440,049.40	-	(440,049.40)		0.20%	440,049.40	-	(440,049.40)			Apr-11	Dec-11	The need for the project was identified after the 2011 budget was prepared.	2011
132615	COMP-2011	48,159.64	-	(48,159.64)		0.02%	55,137.95	-	(55,137.95)			Jan-11	Feb-11		2011
132616	BR Reclaim Concr Rep	82,401.54	-	(82,401.54)		0.04%	82,401.54	-	(82,401.54)			Feb-11	May-11		2011
132620	BR F Conv Belt Repl	6,865.02	-	(6,865.02)		0.00%	6,865.02	-	(6,865.02)			Jan-11	Apr-11		2011
132626	GH 1L1 Conveyor Belt Repl 11	6,839.71	-	(6,839.71)		0.00%	6,839.71	-	(6,839.71)			Feb-11	Mar-11		2011
132627	GH 1A Conveyor Belt Repl 11	15,823.17	-	(15,823.17)		0.01%	15,823.17	-	(15,823.17)			Jan-11	Feb-11		2011
132644	HARDIN CO-DAVIESS CO	209,717.56	-	(209,717.56)		0.10%	217,130.67	-	(217,130.67)			Sep-11	Aug-12		2011
132647	BR2 Spare Cooling Tower Grbx	13,859.99	-	(13,859.99)		0.01%	13,859.99	-	(13,859.99)			Feb-11	May-11		2011
132650	Andover 34KV Regulators	170,350.17	-	(170,350.17)		0.08%	170,350.17	-	(170,350.17)			Feb-11	Jan-12		2011
132652	ABB Transformer Rewind	72,431.38	-	(72,431.38)		0.03%	152,912.09	-	(152,912.09)	Feb-11	Dec-12	Feb-11	Dec-12		2011
132657	GH 3N3 Conveyor Belt Repl 11	6,147.81	-	(6,147.81)		0.00%	6,147.81	-	(6,147.81)			Feb-11	May-11		2011
132658	GH 3N6 Conveyor Belt Repl 11	6,677.10	-	(6,677.10)		0.00%	6,677.10	-	(6,677.10)			Feb-11	May-11		2011
132660	GH 7G Conveyor Belt Rep 11	52,549.27	-	(52,549.27)		0.02%	52,549.27	-	(52,549.27)			Feb-11	May-11		2011
132661	GH Drum Compactor	53,262.35	-	(53,262.35)		0.02%	53,262.35	-	(53,262.35)			Feb-11	Mar-11		2011
132665	REB-RICHMOND BO RENOV	126,093.32	-	(126,093.32)		0.06%	126,093.32	-	(126,093.32)			Feb-11	Jun-12		2011
132667	MY ACCOUNT 2011 FIRST REL-KU	154,617.79	-	(154,617.79)		0.07%	305,056.63	-	(305,056.63)			Feb-11	Dec-12		2011
132672	GR Chiller	30,436.40	-	(30,436.40)		0.01%	30,436.40	-	(30,436.40)			Feb-11	Dec-11		2011
132673	BR1 Bunker Isolation Gates 11	34,679.92	-	(34,679.92)		0.02%	34,679.92	-	(34,679.92)			Nov-10	May-11		2011
132681	Dix Dam Boiler	6,795.77	-	(6,795.77)		0.00%	8,512.27	-	(8,512.27)			Feb-11	Feb-12		2011
132687	GH 6G Conveyor Belt Repl 11	5,052.31	-	(5,052.31)		0.00%	4,127.92	-	(4,127.92)			Feb-11	Aug-11		2011
132697	Dix Ctrl Console Expansion KU	11,430.57	-	(11,430.57)		0.01%	11,430.57	-	(11,430.57)			Mar-11	Dec-11		2011
132710	GH 1E Conveyor Belt Repl 11	48,234.87	-	(48,234.87)		0.02%	48,234.87	-	(48,234.87)			Mar-11	May-11		2011
132722	BR Trac Shed OvHd Door	30,647.44	-	(30,647.44)		0.01%	30,647.44	-	(30,647.44)			Mar-11	May-11		2011
132724	TOAD LICENSES-KU11	34,521.03	-	(34,521.03)		0.02%	34,521.03	-	(34,521.03)			Mar-11	Dec-11		2011
132726	GH4 Boiler Combustion Mon Sys	272,963.20	-	(272,963.20)		0.13%	272,963.63	-	(272,963.63)			Jul-10	Dec-11		2011
132732	QAS for EMS KU	333,689.17	-	(333,689.17)		0.16%	329,842.42	-	(329,842.42)			Jun-11	Feb-12	The need for this project was identified after the 2011 budget was prepared.	2011
132735	GR Fire Water Deluge Valve	8,459.44	-	(8,459.44)		0.00%	8,459.44	-	(8,459.44)			Feb-11	Sep-11		2011
132737	GH3 7th Stage Bucket Repl	180,359.44	-	(180,359.44)		0.08%	180,359.44	-	(180,359.44)			Oct-10	May-11		2011
132738	REBUILD LTC TR C0521	49,894.07	-	(49,894.07)		0.02%	49,894.07	-	(49,894.07)			Mar-11	Dec-11		2011
132744	MR/SO/DIST CCS ENH BUN-KU	144,970.62	-	(144,970.62)		0.07%	144,970.62	-	(144,970.62)			Mar-11	Sep-11		2011
132749	GH3 Turb Inner Case Stud Repl	33,499.61	-	(33,499.61)		0.02%	33,499.61	-	(33,499.61)			Oct-09	May-11		2011
132765	EDI IMPLEMENTATION-KU 11	88,070.75	-	(88,070.75)		0.04%	89,502.99	-	(89,502.99)			Mar-11	May-12		2011
132789	GR UPS System to DCS	29,107.86	-	(29,107.86)		0.01%	29,107.86	-	(29,107.86)			Apr-11	Dec-11		2011
132859	HARDIN CO-BROWN N.	225,026.05	-	(225,026.05)		0.10%	268,185.63	-	(268,185.63)			Sep-11	Jun-12		2011
132865	OXFORD COAL MINE TAP	160,950.76	-	(160,950.76)		0.07%	160,950.76	-	(160,950.76)			Apr-11	Jun-12		2011

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
132871	138/69kV Spare Xfrmr-2012	692,749.18	-	(692,749.18)		0.32%	1,278,863.31	-	(1,278,863.31)	Aug-11	May-12	Aug-11	Jun-12	The need for this project was identified after the 2011 budget was prepared. Analysis of the spare transformer inventory indicated that a spare transformer of this size was needed.	2011
132879	ADVENT 69KV TAP	164,793.61	-	(164,793.61)		0.08%	164,793.61	-	(164,793.61)			May-11	Jun-12		2011
132885	Spare 345/138-161kV Xfrmr	1,414,622.82	-	(1,414,622.82)		0.66%	3,172,557.69	-	(3,172,557.69)	Apr-11	Mar-13	Apr-11	Oct-13	Purchase of a replacement spare transformer that had been stored at Ghent and used to replace the failed transformer and West Frankfort. The need for this project arose after the budget was prepared.	2011
132889	EMS CC Switchover - KU	1,437,722.83	-	(1,437,722.83)		0.67%	2,442,741.03	-	(2,442,741.03)	Jun-11	Mar-13	Jun-11	Mar-13	The project began after the 2011 budget was prepared and continued into 2012.	2011
132902	Rpl 211-345/138-161kV	391,411.59	-	(391,411.59)		0.18%	555,896.06	-	(555,896.06)			Apr-11	May-11	Emergency work due to the transformer failure at the West Frankfort substation. Costs include removal of the failed transformer and installation of the spare transformer stored at Ghent.	2011
132952	DX Dam Spillhouse	10,314.17	-	(10,314.17)		0.00%	10,314.17	-	(10,314.17)			Apr-11	Oct-11		2011
133025	CCS LOW INCOME COMMITMENT-KU	146,949.87	-	(146,949.87)		0.07%	147,745.71	-	(147,745.71)			Apr-11	Dec-11		2011
133057	LaGrange Penal Subs Upgrade	9,978.04	-	(9,978.04)		0.00%	17,309.14	-	(17,309.14)			Jun-11	Dec-12		2011
133064	REPL LTC WOODLAWN W0358	56,449.80	-	(56,449.80)		0.03%	56,449.80	-	(56,449.80)			Apr-11	Dec-11		2011
133066	KU _DANVILLE FORKLIFT	30,542.31	-	(30,542.31)		0.01%	30,542.31	-	(30,542.31)			May-11	Jul-11		2011
133081	Nally & Hamilton ENT Inc	242,609.55	-	(242,609.55)		0.11%	271,307.64	-	(271,307.64)			May-11	Jun-12		2011
133084	BR Emer Air Supply - Cntrl Rms	22,648.39	-	(22,648.39)		0.01%	40,559.52	-	(40,559.52)			Apr-11	May-12		2011
133090	E-Town Security Cameras (2011)	2,141.18	-	(2,141.18)		0.00%	2,141.18	-	(2,141.18)			May-11	Jun-11		2011
133094	Mt Sterling Secur. Cam (2011)	1,906.01	-	(1,906.01)		0.00%	1,906.01	-	(1,906.01)			May-11	May-11		2011
133161	CCS ARCHIVE/PURGE TECH KU11	23,832.44	-	(23,832.44)		0.01%	29,129.87	-	(29,129.87)			May-11	May-12		2011
133175	3rd Floor Remodel KU	27,880.85	-	(27,880.85)		0.01%	27,880.85	-	(27,880.85)			May-11	Mar-12		2011
133195	GR U4 Main Steam Valve	46,994.36	-	(46,994.36)		0.02%	46,994.36	-	(46,994.36)			May-11	Dec-11		2011
133196	GR #6 BFP Overhaul	58,906.05	-	(58,906.05)		0.03%	58,906.05	-	(58,906.05)			Apr-11	Dec-11		2011
133197	GH Lawnmower	13,920.56	-	(13,920.56)		0.01%	13,920.56	-	(13,920.56)			May-11	Jun-11		2011
133200	GH 3-2 ID Fan Motor	346,296.75	-	(346,296.75)		0.16%	346,296.75	-	(346,296.75)			May-11	Jul-11	Emergent work due to motor failure	2011
133277	GR P5&6 Sump Pumps	102,529.23	-	(102,529.23)		0.05%	111,107.41	-	(111,107.41)	Oct-11	Mar-12	Oct-11	May-12		2011
133281	GH 2-1 Ash Sluice Pump Motor	86,877.31	-	(86,877.31)		0.04%	86,877.31	-	(86,877.31)			May-11	Jun-11		2011
133304	CALLOWAY SUB D882	50,378.87	-	(50,378.87)		0.02%	51,936.35	-	(51,936.35)			May-11	Jan-12		2011
133361	NERCALRT-BNVL-OH CO	231,827.22	-	(231,827.22)		0.11%	1,918,244.19	-	(1,918,244.19)	Nov-11	Oct-12	Nov-11	Jul-13		2011
133363	GH2 Voltage Regulator Repl	872.18	-	(872.18)		0.00%	230,694.26	-	(230,694.26)	Nov-11	May-12	Nov-11	May-12		2011
133365	NERCALRT-DNVL N TAP	93,449.71	-	(93,449.71)		0.04%	93,558.61	-	(93,558.61)	Nov-11	Nov-12	Nov-11	Dec-12		2011
133367	GH1 SCR L2 Cat Repl/Regen	518,532.36	-	(518,532.36)		0.24%	1,248,533.61	-	(1,248,533.61)	Aug-11	May-12	Aug-11	Mar-12	Material payment made ahead of schedule (budgeted in 2012)	2011
133379	NERCALRT-SPCRD-CLRKC	27,242.47	-	(27,242.47)		0.01%	120,077.97	-	(120,077.97)	Dec-11	Dec-12	Dec-11	Dec-12		2011
133509	Sville Remodel - KU	47,652.62	-	(47,652.62)		0.02%	49,481.93	-	(49,481.93)			May-11	Sep-12		2011
133518	GH2 B Feedwater Htr Repl	154,132.48	-	(154,132.48)		0.07%	371,938.40	-	(371,938.40)	Nov-11	Dec-12	Nov-11	May-12		2011
133595	Morganfield Redundant Ckt	16,604.06	-	(16,604.06)		0.01%	16,604.06	-	(16,604.06)			May-11	Dec-11		2011
133884	BR3 BFPT Vib Monit Upgr 12	56,657.82	-	(56,657.82)		0.03%	85,016.66	-	(85,016.66)	Jun-11	Dec-12	Jun-11	Nov-12		2011
133898	BR3 Turbine Vib Mon Upgr 12	64,762.65	-	(64,762.65)		0.03%	99,600.19	-	(99,600.19)	Jun-11	Dec-12	Jun-11	Nov-12		2011
133917	NERCALRT-ARTMS TAP	65,771.67	-	(65,771.67)		0.03%	84,318.05	-	(84,318.05)	Oct-11	Apr-11	Oct-11	Dec-12		2011
133924	NERCALRT-PNVL-HRLN	1,724,850.59	-	(1,724,850.59)		0.80%	1,793,849.60	-	(1,793,849.60)	Mar-11	Nov-12	Mar-11	Nov-12	Originally budgeted in 2012 accelerated into 2011. The budget was prepared using a formulaic estimate for the number of miles and expected structures to be replaced. Analysis of LiDAR later revealed that more structures than budgeted were needed for the upgrade.	2011
134040	BR A & A1 Conveyor Belts	49,266.73	-	(49,266.73)		0.02%	49,266.73	-	(49,266.73)			Jun-11	Sep-11		2011
134054	GR Acid Pump	19,728.32	-	(19,728.32)		0.01%	19,728.32	-	(19,728.32)			Jun-11	Dec-11		2011
134080	138/69kV Adams Xfrmr	398,486.84	-	(398,486.84)		0.19%	1,755,713.43	-	(1,755,713.43)	Sep-11	Jun-13	Sep-11	Jul-13	Transmission Planning identified need during 2011 and work began in late 2011.	2011
134104	KU SPARE 12MVA XFMR	489,854.62	-	(489,854.62)		0.23%	504,875.64	-	(504,875.64)			Jun-11	Aug-12	Emergent work to purchase a spare transformer of a size that was currently not available for use.	2011
134213	BLACK BRANCH 345KV	70,264.99	-	(70,264.99)		0.03%	592,274.20	-	(592,274.20)	Aug-11	Nov-12	Aug-11	Jun-12		2011
134271	VIRTUAL DESKTOP - KU	864,431.61	-	(864,431.61)		0.40%	1,263,179.19	-	(1,263,179.19)	Sep-11	Dec-12	Sep-11	Sep-13	Invested in new remote access technology in order to respond to business needs and reduce future operating and capital costs. This project was not budgeted as this technology was not know/available at the time of the budget. Funding was primarily reallocated from planned technology refresh spend during the year.	2011
134303	DORCHESTER SUB FENCE AND BERM	152,731.73	-	(152,731.73)		0.07%	152,731.73	-	(152,731.73)			Jun-11	Jun-12		2011
134330	DX Crest Gate Crane 1 Mtr Rwnd	7,762.58	-	(7,762.58)		0.00%	7,762.58	-	(7,762.58)			Apr-11	Jul-11		2011
134384	BR-DX All Terrain Vehicle	15,447.94	-	(15,447.94)		0.01%	15,447.94	-	(15,447.94)			Jul-11	Jul-11		2011
134524	Resource Mgmt Tool-KU	81,959.00	-	(81,959.00)		0.04%	144,198.38	-	(144,198.38)	Oct-11	Jan-12	Oct-11	Feb-13		2011
134638	BLACK BRANCH RD (UFLEX) SUB	1,462,953.43	-	(1,462,953.43)		0.68%	2,966,956.23	-	(2,966,956.23)	Aug-11	Dec-12	Aug-11	Jun-12	Emergent New Business work for UFLEX company. Budget covered through reforecast process.	2011
134666	GH 2-1 PA Fan Motor	54,170.53	-	(54,170.53)		0.03%	54,170.53	-	(54,170.53)			Jul-11	Jul-11		2011
134751	8 New EMS Workstations KU	38,575.92	-	(38,575.92)		0.02%	39,181.23	-	(39,181.23)			Oct-11	Dec-12		2011
134794	IT SEC MON/AUD/MGMT -KU 11	364,073.50	-	(364,073.50)		0.17%	366,403.03	-	(366,403.03)			Jan-10	Jan-12	New need identified as a result of risk review during CIP v. 3 project work.	2011
134809	Black Branch Rd Uflex	56,096.64	-	(56,096.64)		0.03%	160,580.64	-	(160,580.64)	Jan-11	Jun-12	Jan-11	Jun-12		2011
134888	SV Drainage Issue KU	95,096.70	-	(95,096.70)		0.04%	91,039.01	-	(91,039.01)			Jul-11	Jun-12		2011
134891	QUALITY OF SERVICE -KU 2011	49,899.84	-	(49,899.84)		0.02%	122,004.91	-	(122,004.91)			Aug-11	Dec-12		2011
134894	BR 1 & 2 Temp SAM	471.57	-	(471.57)		0.00%	2.15	-	(2.15)			Jul-11	Mar-14		2011
134927	69kv Bushings at Dorchester	8,216.41	-	(8,216.41)		0.00%	8,216.41	-	(8,216.41)			Jul-11	Dec-11		2011
135098	BR2-2 BFP Motor	136,468.28	-	(136,468.28)		0.06%	136,468.28	-	(136,468.28)			Jul-11	Aug-11		2011
135119	Check Sealer A/P KU	2,659.54	-	(2,659.54)		0.00%	2,659.54	-	(2,659.54)			Jul-11	Sep-11		2011
135152	BR2 Motor Rewinds	112,662.41	-	(112,662.41)		0.05%	112,662.41	-	(112,662.41)			Jul-11	Aug-11		2011
135269	BRCT GT24 Ignition Torch	35,576.42	-	(35,576.42)		0.02%	35,576.42	-	(35,576.42)			Aug-11	Nov-11		2011

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
135286	EMS Laptops KU	3,486.31	-	(3,486.31)		0.00%	7,036.96	-	(7,036.96)			Aug-11	Sep-12		2011
135288	EMS Satellite Servers KU	30,621.15	-	(30,621.15)		0.01%	33,413.25	-	(33,413.25)			Oct-11	Sep-12		2011
135301	PeopleSoft 9.1 Upgrade KU	151,569.91	-	(151,569.91)		0.07%	637,128.41	-	(637,128.41)	Sep-11	Aug-12	Sep-11	Oct-12		2011
135356	BLUESTRIPE - KU 2011	25,109.07	-	(25,109.07)		0.01%	25,109.07	-	(25,109.07)			Aug-11	Jan-12		2011
135370	BR2 Boiler Electromatic Repl	69,807.74	-	(69,807.74)		0.03%	69,807.74	-	(69,807.74)			Aug-11	Nov-11		2011
135371	Black Mountain Transformer	16,558.34	-	(16,558.34)		0.01%	16,558.34	-	(16,558.34)			Aug-11	Jun-12		2011
135375	St. Paul Clkt 0686	95,828.95	-	(95,828.95)		0.04%	106,285.33	-	(106,285.33)			Sep-11	Jun-12		2011
135436	IRISE SOFTWARE - KU 2011	185,638.78	-	(185,638.78)		0.09%	359,163.51	-	(359,163.51)			Aug-11	Feb-13		2011
135481	River Queen Xfrmr	499,774.10	-	(499,774.10)		0.23%	714,393.52	-	(714,393.52)			Sep-11	Jun-12	Emergency work to replace the River Queen Transformer with a transformer at Pinveville in order to stay compliant with Transmission Planning Standard (TPL) 002. The project was expected to be completed during 2011 but continued into 2012.	2011
135484	RIC - Berea Rd Hwy	2,414.08	-	(2,414.08)		0.00%	301,480.61	-	(301,480.61)			Aug-11	Dec-13		2011
135552	BR2 Electromatic Stop Vlve Rpl	32,442.17	-	(32,442.17)		0.02%	32,442.17	-	(32,442.17)			Jul-11	Nov-11		2011
135557	GH 2M2 Conveyor Belt Rep 11	9,726.65	-	(9,726.65)		0.00%	9,726.65	-	(9,726.65)			Sep-11	Sep-11		2011
135559	6TH FLOOR CONSTRUCTION-KU11	20,475.52	-	(20,475.52)		0.01%	23,510.68	-	(23,510.68)			Sep-11	May-12		2011
135561	GH 2-3 PA Fan Motor	50,911.64	-	(50,911.64)		0.02%	50,911.64	-	(50,911.64)			Sep-11	Sep-11		2011
135573	BR MOBILE EQ OIL TANKS	23,212.02	-	(23,212.02)		0.01%	23,212.02	-	(23,212.02)			Sep-11	Jan-12		2011
135574	BR Crimping Tool 11	4,080.28	-	(4,080.28)		0.00%	4,003.97	-	(4,003.97)			Dec-11	Jan-12		2011
135580	BR1&2 SW Line Repl	354,505.66	-	(354,505.66)		0.16%	354,505.66	-	(354,505.66)			Sep-11	Oct-11	Emergent work due to leak in line under the railroad thaw shed.	2011
135581	SAP BWA Licenses-KU11	64,261.44	-	(64,261.44)		0.03%	64,261.44	-	(64,261.44)			Sep-11	Mar-12		2011
135582	GR #7 Boiler Feed Pump	58,612.02	-	(58,612.02)		0.03%	58,612.02	-	(58,612.02)			Sep-11	Dec-11		2011
135583	Bryant Rd Transformer	28,148.71	-	(28,148.71)		0.01%	28,148.71	-	(28,148.71)			Sep-11	Jun-12		2011
135592	Netscout-KU11	119,571.85	-	(119,571.85)		0.06%	119,571.85	-	(119,571.85)			Sep-11	Mar-12		2011
135600	West Cliff 34KV BRKR REP	28,142.40	-	(28,142.40)		0.01%	29,830.94	-	(29,830.94)			Sep-11	Jun-12		2011
135601	BR2-1 BFP Motor	91,524.02	-	(91,524.02)		0.04%	89,410.92	-	(89,410.92)			Sep-11	Nov-11		2011
135602	PR Station Battery 2011 KU	25,073.74	-	(25,073.74)		0.01%	25,073.74	-	(25,073.74)			Jul-11	Dec-11		2011
135609	Upgrade SCADA Loudon 738 Bkr	9,557.03	-	(9,557.03)		0.00%	9,557.03	-	(9,557.03)			Oct-11	Jun-12		2011
135610	HORSE CAVE IND SUB BRKR PROJ	52,423.90	-	(52,423.90)		0.02%	58,541.57	-	(58,541.57)			Sep-11	Nov-12		2011
135612	Contact Center - CTI - KU11	611,074.41	-	(611,074.41)		0.28%	894,133.29	-	(894,133.29)	Oct-11	Jun-12	Oct-11	Jan-13	After the introduction of the CCS application, CTI improvement opportunities were identified and pursued to enhance usability of the system	2011
135615	Norton Trailer	4,227.08	-	(4,227.08)		0.00%	4,227.08	-	(4,227.08)			Sep-11	Jun-12		2011
135618	BR Safety Sign Repl	4,346.06	-	(4,346.06)		0.00%	-	-	-			Aug-11	Nov-11		2011
135622	KAWASAKI RANGER	14,767.50	-	(14,767.50)		0.01%	14,767.50	-	(14,767.50)			Sep-11	Dec-11		2011
135624	BR2 PI Server	21,331.23	-	(21,331.23)		0.01%	31,154.98	-	(31,154.98)			Sep-11	Mar-12		2011
135625	Matanzas Sub Upgrade	5,164.80	-	(5,164.80)		0.00%	12,672,130.48	-	(12,672,130.48)	Dec-11	Dec-13	Dec-11	Dec-13		2011
135627	MicrowaveLand-KU11	45,503.99	-	(45,503.99)		0.02%	45,503.99	-	(45,503.99)			Oct-11	May-12		2011
135631	BR3 Precip TR Set Rbld	26,975.59	-	(26,975.59)		0.01%	26,975.59	-	(26,975.59)			Oct-11	Jan-12		2011
135634	East Stone Gap Trans Replace	44,652.21	-	(44,652.21)		0.02%	44,652.21	-	(44,652.21)			Oct-11	Sep-11		2011
135644	MicroSCADA Generation KU	13,817.13	-	(13,817.13)		0.01%	17,599.63	-	(17,599.63)			Oct-11	Sep-12		2011
135656	69KV Bushings Manchester South	17,749.71	-	(17,749.71)		0.01%	17,749.71	-	(17,749.71)			Oct-11	Jun-12		2011
135662	Lagrange Penal Trans Repl	147,258.44	-	(147,258.44)		0.07%	151,191.58	-	(151,191.58)			Sep-11	Jun-12		2011
135664	SolMan Process Blueprint-KU11	52,878.83	-	(52,878.83)		0.02%	52,878.83	-	(52,878.83)			Oct-11	Mar-12		2011
135666	GH 1L4 Conveyor Belt Repl	13,855.51	-	(13,855.51)		0.01%	13,855.51	-	(13,855.51)			Oct-11	Dec-11		2011
135667	GH 2-2 Absorber Recycle Piping	171,046.61	-	(171,046.61)		0.08%	171,046.61	-	(171,046.61)			Oct-11	Dec-11		2011
135676	BR Industrial Vacuum	10,281.11	-	(10,281.11)		0.00%	10,281.11	-	(10,281.11)			Oct-11	Dec-11		2011
135680	Norton Trailer II	2,156.15	-	(2,156.15)		0.00%	2,156.15	-	(2,156.15)			Oct-11	Dec-11		2011
135684	Etown Trans Building & Yard	204,279.17	-	(204,279.17)		0.09%	210,759.17	-	(210,759.17)			Oct-11	Apr-12		2011
135691	Stamping Ground Clkt 481	290,784.08	-	(290,784.08)		0.14%	290,784.08	-	(290,784.08)			Oct-11	Dec-11		2011
135698	BR2 Motor Rewinds 2011	98,868.76	-	(98,868.76)		0.05%	98,868.76	-	(98,868.76)			Oct-11	Nov-11		2011
135703	HP QUALITY CENTER UPGR-KU	16,366.79	-	(16,366.79)		0.01%	16,366.79	-	(16,366.79)			Oct-11	May-12		2011
135737	PE Vehicles KU	9,979.40	-	(9,979.40)		0.00%	9,979.40	-	(9,979.40)			Oct-11	Dec-11		2011
135755	BR Wash Water Booster Pump	38,706.76	-	(38,706.76)		0.02%	48,036.74	-	(48,036.74)			Nov-11	Jan-12		2011
135758	Backhoe	34,871.89	-	(34,871.89)		0.02%	34,871.89	-	(34,871.89)			Nov-11	Jun-12		2011
135762	Wire Trailers Richmond	10,606.02	-	(10,606.02)		0.00%	11,242.38	-	(11,242.38)			Nov-11	Jun-12		2011
135764	GR Lab A/C Unit	5,857.28	-	(5,857.28)		0.00%	5,857.28	-	(5,857.28)			Nov-11	Dec-11		2011
135772	MAYSVILLE OFFICE REMODEL	105,925.14	-	(105,925.14)		0.05%	105,925.14	-	(105,925.14)			Nov-11	Jun-12		2011
135773	EARLINGTON OFFICE REMODEL	46,825.54	-	(46,825.54)		0.02%	46,825.54	-	(46,825.54)			Nov-11	Jun-12		2011
135774	KU B0385 TR Rewind	42,402.97	-	(42,402.97)		0.02%	241,970.58	-	(241,970.58)			Dec-11	Jun-13		2011
135782	Hamer Sub D314	13,669.86	-	(13,669.86)		0.01%	44,003.45	-	(44,003.45)			Nov-11	Dec-12		2011
135783	GR #3 Elevator A/C	2,840.29	-	(2,840.29)		0.00%	2,840.29	-	(2,840.29)			Nov-11	Dec-11		2011
135784	LIVERMORE 34.5KV TAP	42,066.76	-	(42,066.76)		0.02%	67,699.11	-	(67,699.11)			Nov-11	Dec-12		2011
135792	KU Spare MVA Transformer	232,721.63	-	(232,721.63)		0.11%	495,007.03	-	(495,007.03)			Nov-11	Dec-12		2011
135800	Lagrange Penal Trans Repl 2	143,321.54	-	(143,321.54)		0.07%	164,361.11	-	(164,361.11)			Oct-11	Jun-12		2011
135808	Earlington Backyard Machine	149,142.14	-	(149,142.14)		0.07%	160,438.60	-	(160,438.60)			Nov-11	Jun-12		2011
135812	BR1-2 COAL PILE RTN POND SUMP	25,823.70	-	(25,823.70)		0.01%	27,295.62	-	(27,295.62)			Sep-11	Jan-12		2011
135813	Trans Operator Log Sys-KU	108,470.31	-	(108,470.31)		0.05%	108,470.31	-	(108,470.31)			Nov-11	Jun-12		2011
135816	Morganfield Pole Racks	26,294.78	-	(26,294.78)		0.01%	25,798.65	-	(25,798.65)			Nov-11	Dec-11		2011
135817	Wire Reel Scale	3,381.24	-	(3,381.24)		0.00%	4,375.05	-	(4,375.05)			Nov-11	Dec-11		2011
135818	Paving TRM Area	32,902.14	-	(32,902.14)		0.02%	32,902.14	-	(32,902.14)			Nov-11	Dec-11		2011
135827	BR Maint Cage Expansion	12,000.93	-	(12,000.93)		0.01%	10,306.03	-	(10,306.03)			Nov-11	Dec-11		2011
135828	BR PMAX Upgrade	16,824.32	-	(16,824.32)		0.01%	16,824.32	-	(16,824.32)			Nov-11	Dec-11		2011
135830	PURCHASE VEHIC 3219	21,827.52	-	(21,827.52)		0.01%	23,080.32	-	(23,080.32)			Nov-11	Jul-12		2011
135855	EMS Backup Hware/Sware KU	22,961.74	-	(22,961.74)		0.01%	115,662.46	-	(115,662.46)			Dec-11	Jun-13		2011
135857	GH 3N1 Conveyor Belt Repl	7,852.90	-	(7,852.90)		0.00%	7,852.90	-	(7,852.90)			Dec-11	Dec-11		2011

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135863	GR 2011 Vehicles	12,135.33	-	(12,135.33)		0.01%	12,135.33	-	(12,135.33)			Dec-11	Dec-11		2011
135874	BRCT Welder 11	5,293.68	-	(5,293.68)		0.00%	5,293.68	-	(5,293.68)			Dec-11	Jan-12		2011
135886	BR Warehouse Utility Veh. 11	13,531.19	-	(13,531.19)		0.01%	13,531.19	-	(13,531.19)			Dec-11	Jan-12		2011
135904	EDDYVILLE STRM DUMPSTER PAD	24,950.00	-	(24,950.00)		0.01%	24,950.00	-	(24,950.00)			Dec-11	Jun-12		2011
124202HF	HF CT Recontrol	828,538.23	-	(828,538.23)		0.38%	828,538.23	-	(828,538.23)			Apr-10	Dec-11	This project was budgeted under project 124202. Project 124202HF was created when Haefling changed to the Brown organization.	2011
124489KU	TCKU SCREEN HOUSE	-	183,764.72	183,764.72	100%	0.00%	43,061.40	183,764.72	140,703.32	Jun-10	Dec-12	Jun-10	Dec-12		2011
124503KU	TC KU ELEVATOR CONTROLS	52,781.99	-	(52,781.99)		0.02%	97,007.39	44,225.40	(52,781.99)			Jun-10	Oct-11		2011
124510KU	TC KU SAFETY ERT EQUIPMENT	0.09	-	(0.09)		0.00%	16,778.49	16,778.40	(0.09)			Jun-10	Dec-10		2011
124515KU	TC KU FIRE HYDRANT UPG	(98.43)	-	98.43		0.00%	16,362.07	16,460.50	98.43			Jun-10	Dec-10		2011
124522KU	TCKU REPLACE PLANT INVERT	167,086.13	187,822.80	20,736.67	11%	0.08%	149,052.45	187,822.80	38,770.35	Jun-10	Jan-12	Jun-10	Dec-11		2011
124539KU	TCKU MISC ENGINEERING	-	72,523.90	72,523.90	100%	0.00%	-	72,523.90	72,523.90	Jun-10	Dec-11				2011
124540KU	TCKU LAB MONITOR	17,191.81	15,926.45	(1,265.36)	-8%	0.01%	17,191.81	15,926.45	(1,265.36)	Jun-10	Dec-11	Jun-10	Dec-11		2011
124541KU	TCKU SAFETY ERT	20,461.15	19,599.49	(861.66)	-4%	0.01%	20,461.15	19,599.49	(861.66)	Jun-10	Jan-12	Jun-10	Dec-11		2011
126248KU	TC KU LIME CONV BELT	(2,184.00)	-	2,184.00		0.00%	36,624.72	38,808.72	2,184.00			Jun-10	Dec-10		2011
131346KU	TC YARD BATTERY KU	(0.09)	-	0.09		0.00%	66,296.62	66,296.71	0.09			Jan-10	Dec-10		2011
131444KU	TC KU E CONVEYOR VFD	12,050.82	-	(12,050.82)		0.01%	84,064.47	72,013.65	(12,050.82)			Aug-10	Dec-10		2011
131477KU	TC KU WATER TRUCK	(10,343.19)	-	10,343.19		0.00%	87,707.70	98,050.89	10,343.19			Jun-10	Dec-10		2011
131480KU	TC KU CATH PROTECT	5,364.76	-	(5,364.76)		0.00%	15,119.67	9,754.91	(5,364.76)			Jun-10	Jan-11		2011
131482KU	TC KU ISTALL CH AIR COMP	7,452.79	-	(7,452.79)		0.00%	21,346.85	13,894.06	(7,452.79)			Jun-10	Jan-11		2011
131487KU	TC KU REPLACE 12KV SWG	37,994.27	-	(37,994.27)		0.02%	31,735.34	3,239.64	(28,495.70)			Sep-10	Nov-10		2011
131490KU	TC KU L-STONE INCHING DR	(734.13)	-	734.13		0.00%	106,714.83	107,448.96	734.13			Aug-10	Dec-10		2011
131493KU	TC CT KU HMI UPGRADE	42,249.93	-	(42,249.93)		0.02%	304,922.59	262,672.66	(42,249.93)			Jan-09	Oct-11		2011
131535KU	TCKU CHANGE HVAC UNITS	44,993.99	36,828.00	(8,165.99)	-22%	0.02%	25,932.23	36,828.00	10,895.77	Jun-10	Jul-12	Jun-10	Jan-12		2011
131537KU	TC2KU COAL SILO LOAD CELL	-	242,374.28	242,374.28	100%	0.00%	217,879.77	242,374.28	24,494.51	Jun-10	Dec-12	Jun-10	Dec-12		2011
131543KU	TCKU LAPE LIMESTONE TRIPPER	22,535.64	18,414.00	(4,121.64)	-22%	0.01%	8,517.98	18,414.00	9,896.02	Jun-10	Dec-11	Jun-10	Jan-12		2011
131913KU	NERC Volt Reg-KU	240,420.80	144,000.00	(96,420.80)	-67%	0.11%	241,018.83	216,000.00	(25,018.83)	Feb-11	Dec-11	Feb-11	Dec-11		2011
131918KU	Impoundment Cap-KU	87,338.15	72,000.00	(15,338.15)	-21%	0.04%	87,338.15	216,000.00	128,661.85	Aug-10	Feb-12	Aug-10	Apr-12		2011
131920KU	GSU Light Arrst-KU	10,609.78	21,120.00	10,510.22	50%	0.00%	37,073.88	50,040.00	12,966.12	Aug-10	Nov-13	Aug-10	Dec-13		2011
131922KU	Metallurgy Lab-KU	54,057.69	-	(54,057.69)		0.03%	54,082.86	75,000.00	20,917.14			Nov-11	Jul-12		2011
131926KU	GE Vehicle Repl-KU	17.00	-	(17.00)		0.00%	20,795.00	36,378.00	15,583.00			Aug-10	Dec-10		2011
131946KU	GS GE Plt Lab '11 KU	51,030.79	60,000.00	8,969.21	15%	0.02%	51,030.79	180,000.00	128,969.21	Aug-10	Nov-11	Aug-10	Nov-11		2011
131948KU	XRay Spectrograph-KU	-	60,000.00	60,000.00	100%	0.00%	-	60,000.00	60,000.00	Jan-11	Nov-15				2011
132753KU	GS GE Plt Lab '12 KU	37,428.52	-	(37,428.52)		0.02%	37,428.52	-	(37,428.52)	Oct-11	Nov-12	Oct-11	Aug-12		2011
132767KU	GS TY Piezometer Install	3,972.29	-	(3,972.29)		0.00%	3,972.29	-	(3,972.29)			Mar-11	Apr-11		2011
132872KU	TC2 SPARES ECR KU	2,085,504.97	-	(2,085,504.97)		0.97%	2,315,593.16	-	(2,315,593.16)			Apr-11	Mar-12	Transferred previous charges from 127266.	2011
132934KU	GS SL Dielctr Test KU	7,540.39	-	(7,540.39)		0.00%	7,540.39	-	(7,540.39)			Apr-11	Jun-11		2011
133095KU	GS GE Alloy Anlzr KU	26,775.50	-	(26,775.50)		0.01%	26,775.50	-	(26,775.50)			Jan-11	Dec-11		2011
133099KU	GS GE IOTech 650U KU	3,867.30	-	(3,867.30)		0.00%	3,867.30	-	(3,867.30)	Oct-11	Nov-12	Oct-11	Jan-12		2011
133225KU	GS GE Hardness Test KU	7,296.32	-	(7,296.32)		0.00%	7,296.32	-	(7,296.32)	Oct-11	Dec-11	Oct-11	Jun-12		2011
133534KU	TC2 KU MTC WP	160,483.06	-	(160,483.06)		0.07%	695,907.67	-	(695,907.67)	Oct-11	Dec-12	Oct-11	Oct-13		2011
133588KU	TC KU RP BLDG ROOF REPL	64,965.05	-	(64,965.05)		0.03%	61,049.78	-	(61,049.78)	Oct-11	Dec-11	Oct-11	Dec-11		2011
135353KU	TC KU THERM IMAGE	12,139.64	-	(12,139.64)		0.01%	4,892.89	-	(4,892.89)			Jun-10	Dec-11		2011
135588KU	KU Sftwr EGOR/DSL	27,278.54	-	(27,278.54)		0.01%	30,365.97	-	(30,365.97)			Sep-11	Sep-12		2011
135677KU	Disk Backup & NAS Rfresh-KU11	339,325.23	-	(339,325.23)		0.16%	339,325.23	-	(339,325.23)			Oct-11	May-12	Reallocated from other project savings in order to take advantage of O&M savings as a result of this project.	2011
135689KU	Bill Redesign-KU11	45,450.84	-	(45,450.84)		0.02%	136,537.05	-	(136,537.05)			Oct-11	Oct-12		2011
135695KU	SAP Testing Automation-KU11	184,645.56	-	(184,645.56)		0.09%	264,161.65	-	(264,161.65)			Oct-11	Dec-13		2011
135697KU	Revenue Collect Enh-KU11	5,441.28	-	(5,441.28)		0.00%	146,220.41	-	(146,220.41)			Oct-11	Dec-13		2011
135701KU	BREC-Lewis Creek Mine-KU11	1,157.69	-	(1,157.69)		0.00%	3,489.69	-	(3,489.69)			Oct-11	May-12		2011
135719KU	TDMS Implementation-KU11	86,197.62	-	(86,197.62)		0.04%	87,210.32	-	(87,210.32)			Oct-11	Jan-12		2011
135754KU	SQL Server Compression-KU11	17,949.12	-	(17,949.12)		0.01%	17,949.12	-	(17,949.12)			Nov-11	Jan-12		2011
135765KU	GS GE Perf Equip KU	1,841.10	-	(1,841.10)		0.00%	1,841.10	-	(1,841.10)			Nov-11	Jun-12		2011
135787KU	GS GE Test Equip KU	3,319.77	-	(3,319.77)		0.00%	3,319.77	-	(3,319.77)			Nov-11	Jul-12		2011
135814KU	TC2 KU MERCURY MONITORS	200,354.82	-	(200,354.82)		0.09%	236,151.25	-	(236,151.25)			Jun-10	Oct-12		2011
135905KU	TC Misc Plt Equip KU	16,890.54	-	(16,890.54)		0.01%	16,043.15	-	(16,043.15)			Dec-11	Jan-12		2011
B1STABATT	BR1 Station Batt 11	19,084.61	71,089.29	52,004.68	73%	0.01%	19,084.61	71,089.29	52,004.68	Jul-10	May-11	Jul-10	Jul-11		2011
B3SWSTR11	BR3 SW Strnrs Rpl 11	206,386.34	421,376.60	214,990.26	51%	0.10%	263,870.18	421,376.60	157,506.42	Jul-10	Oct-12	Jul-10	Nov-12		2011
BOFFEXP11	BR Office Expansion/Renovation	307,283.82	400,000.16	92,716.34	23%	0.14%	565,459.91	400,000.16	(165,459.75)	Jul-10	May-12	Jul-10	Mar-12		2011
BRRREP11	BR Railroad Rprs 11	-	150,000.45	150,000.45	100%	0.00%	-	150,000.45	150,000.45	Jul-10	Aug-11				2011
BTM156	Behind The Meter 156	(6.09)	-	6.09		0.00%	1,681.14	1,687.23	6.09			Oct-02	Dec-12		2011
BTM216	BEHIND THE METER 216	(12.71)	-	12.71		0.00%	(637.20)	(624.49)	12.71			Sep-02	Dec-12		2011
BTM315	BEHIND THE METER 315	(312.68)	-	312.68		0.00%	(10,208.01)	(9,895.33)	312.68			Oct-02	Dec-12		2011
BTM426	BEHIND THE METER - 014260	133.58	-	(133.58)		0.00%	(6,880.82)	(6,870.85)	9.97			Jan-03	Dec-12		2011
DXDMLKREM	Dix Dam Leakage Remediation 11	-	5,950,000.24	5,950,000.24	100%	0.00%	-	9,950,001.84	9,950,001.84	Nov-09	Dec-13			Contingency project for project 126823	2011
ECAPRR156	Inst cap/reg/recl-Earlington	1,868.37	16,099.08	14,230.71	88%	0.00%	1,868.37	16,099.08	14,230.71	Jan-01	Dec-25	Jan-01	Dec-12		2011
ECAPRR216	Instl cap/reg/recl-Danville	11,944.19	38,134.82	26,190.63	69%	0.01%	11,944.19	38,134.82	26,190.63	Jan-01	Dec-25	Jan-01	Dec-12		2011
ECAPRR236	Inst cap/reg/recl-Richmond	5,285.42	8,144.79	2,859.37	35%	0.00%	5,285.42	8,144.79	2,859.37	Jan-01	Dec-25	Jan-01	Dec-12		2011
ECAPRR246	Inst cap/reg/recl-Etown	63,455.37	131,874.08	68,418.71	52%	0.03%	63,455.37	131,874.08	68,418.71	Jan-01	Dec-25	Jan-01	Dec-12		2011
ECAPRR256	Inst cap/reg/recl-Shelbyville	8,052.04	32,857.56	24,805.52	75%	0.00%	8,052.04	32,857.56	24,805.52	Jan-01	Dec-25	Jan-01	Dec-12		2011
ECAPRR315	Inst cap/reg/recl-Lexington	87,253.08	38,797.59	(48,455.49)	-125%	0.04%	87,253.08	38,797.59	(48,455.49)	Jan-01	Dec-25	Jan-01	Dec-12		2011
ECAPRR366	Inst cap/reg/recl-Maysville	60,683.42	24,420.45	(36,262.97)	-148%	0.03%	60,683.42	24,420.45	(36,262.97)	Jan-01	Dec-25	Jan-01	Oct-09		2011
ECAPRR416	Inst cap/reg/recl-Pineville	1,890.35	6,001.20	4,110.85	69%	0.00%	1,890.35	6,001.20	4,110.85	Jan-01	Aug-12	Jan-01	Dec-12		2011
ECAPRR426	Instl cap/reg/recl-London	514.82	18,922.12	18,407.30	97%	0.00%	514.82	18,922.12	18,407.30	Jan-01	Aug-12	Jan-01	Dec-12		2011
ECAPRR766	Inst cap/reg/recl-Norton	59,935.93	2,984.28	(56,951.65)	-1908%	0.03%	59,935.93	2,984.28	(56,951.65)	Jan-01	Jan-00	Jan-01	Dec-12		2011

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
FUSE156	Fuse Coord-Earlington	8,860.65	-	(8,860.65)		0.00%	8,860.65	-	(8,860.65)			Jan-01	Dec-12		2011
FUSE216	Fuse Coord-Danville	11,819.68	-	(11,819.68)		0.01%	11,819.68	-	(11,819.68)			Jan-01	Dec-12		2011
FUSE256	Fuse Coord-Shelbyville	13,545.60	-	(13,545.60)		0.01%	13,545.60	-	(13,545.60)			Jan-01	Dec-12		2011
FUSE416	Fuse Coord-Pineville	7,513.15	-	(7,513.15)		0.00%	7,513.15	-	(7,513.15)			Jan-01	Dec-12		2011
K5-2009	RELOCATIONS T LINES KU 2009	(3,520.09)	-	3,520.09		0.00%	164,395.70	167,915.79	3,520.09	Jan-08	Dec-09	Jan-08	Jan-00		2011
K5-2010	RELOCATIONS T LINES KU 2010	49,762.60	-	(49,762.60)		0.02%	2,454.71	(47,307.89)	(49,762.60)	Jan-10	Dec-10	Jan-10	Jan-00		2011
K5-2011	RELOCATIONS T LINES KU 2011	144,676.87	430,600.40	285,923.53	66%	0.07%	158,263.71	430,600.40	272,336.69	Jan-11	Dec-11	Jan-11	Jan-00		2011
K6-2009	NEW FACILITIES T-LINE KU 2009	(30,760.64)	-	30,760.64		-0.01%	584,126.64	614,887.28	30,760.64	Oct-08	Dec-09	Oct-08	Jan-00		2011
K6-2010	NEW FACILITIES T-LINE KU 2010	(108,242.15)	-	108,242.15		-0.05%	103,751.53	211,926.26	108,174.73	Jan-10	Jan-12	Jan-10	Jan-00		2011
K6-2011	NEW FACILITIES T-LINE KU 2011	69,226.48	422,251.56	353,025.08	84%	0.03%	69,226.48	422,251.56	353,025.08	Jan-11	Dec-11	Jan-11	Jan-00	Reimbursement for Lewis Creek not budgeted.	2011
K7-2011	PARAM UPGRADE T LINE KU 2011	200,672.11	310,029.24	109,357.13	35%	0.09%	198,591.90	310,029.24	111,437.34	Jan-11	Dec-11	Jan-11	Jan-00		2011
K8-2010	STORM DAMAGE T-LINE KU 2010	(21,646.76)	-	21,646.76		-0.01%	(21,646.76)	-	21,646.76	Jan-10	Dec-10	Jan-10	Jan-00		2011
K8-2011	STORM DAMAGE T-LINE KU 2011	887,644.89	277,669.52	(609,975.37)	-220%	0.41%	887,644.89	277,669.52	(609,975.37)	Aug-10	May-12	Aug-10	Jan-00	Due primarily to the December 2010 Snow Storm costs which were higher continued from 2010.	2011
K9	PRIORITY REPL T-LINES PWO	6,329.99	-	(6,329.99)		0.00%	6,329.99	-	(6,329.99)			Sep-99	Mar-11		2011
K9-2009	PRIORITY REPL T-LINES KU 2009	26,731.03	-	(26,731.03)		0.01%	26,731.03	-	(26,731.03)	Jan-09	Dec-09	Jan-09	Jan-00		2011
K9-2010	PRIORITY REPL T-LINES KU 2010	100,801.71	-	(100,801.71)		0.05%	100,801.71	-	(100,801.71)	Dec-09	Feb-12	Dec-09	Jan-00		2011
K9-2011	PRIORITY REPL T-LINES KU 2011	5,834,492.60	3,800,351.76	(2,034,140.84)	-54%	2.71%	5,834,492.60	3,800,351.76	(2,034,140.84)	Sep-10	Nov-12	Sep-10	Jan-00	Replaced more poles than originally planned. Overhead line crews are utilized on pole replacement blankets when outages are not available to complete larger scale line work.	2011
KBATTRY11	Batteries KU-11	16,109.81	-	(16,109.81)		0.01%	11,598.44	-	(11,598.44)			Jan-11	Dec-11		2011
KBR-10	KU Breaker Replacements-10	(1,839,981.00)	-	1,839,981.00		-0.85%	(1,839,981.00)	-	1,839,981.00	Jun-09	Dec-10	Jun-09	Dec-10	Credits for materials were not budgeted.	2011
KBR-11	KU Breaker Replacements-11	1,825,247.72	745,361.64	(1,079,886.08)	-145%	0.85%	1,825,247.72	745,361.64	(1,079,886.08)	Jan-11	Dec-11	Jan-11	Nov-12	Budget is developed at a higher level to encompass multiple projects. More replacements were needed on this project than assumed in the budget.	2011
KCI-11	KU Capacitor Installations11	-	234,693.84	234,693.84	100%	0.00%	-	234,693.84	234,693.84	Jan-11	Dec-11				2011
KCR-10	KU Carrier Replacements	128,709.27	-	(128,709.27)		0.06%	128,709.27	-	(128,709.27)	Jun-09	Dec-10	Jun-09	Dec-11		2011
KCR-11	KU Carrier Add/Replcmnts11	440,212.75	728,133.02	287,920.27	40%	0.20%	478,708.60	728,133.02	249,424.42	Jan-11	Dec-11	Jan-11	Jan-12		2011
KDISCAP11	KU DISTRIBUTION CAPACITORS11	201,039.09	252,180.41	51,141.32	20%	0.09%	242,222.01	252,180.41	9,958.40	Jan-11	Nov-11	Jan-11	Nov-11		2011
KFIREWL11	KU Transformer Firewalls-11	2,886.14	-	(2,886.14)		0.00%	-	-	-			Jan-11	Dec-11		2011
KINSTRF11	INSTRMNT XFRMR REPL-KU-11	236,423.59	-	(236,423.59)		0.11%	245,643.61	-	(245,643.61)			Jan-11	May-12		2011
KMS040411	KU MAJOR STORM 040411	169,729.12	-	(169,729.12)		0.08%	169,729.12	-	(169,729.12)			Apr-11	Jan-12		2011
KMS042011	KU MAJOR STORM 042011	6,276.48	-	(6,276.48)		0.00%	6,276.48	-	(6,276.48)			Apr-11	Jan-11		2011
KMS042211	KU MAJOR STORM 042211	231,260.84	-	(231,260.84)		0.11%	231,260.84	-	(231,260.84)			Apr-11	May-12		2011
KMS052511	KU MAJOR STORM 052511	37,609.11	-	(37,609.11)		0.02%	37,609.11	-	(37,609.11)			May-11	Jan-11		2011
KMS081311	KU MAJOR STORM 081311	246,595.13	-	(246,595.13)		0.11%	246,595.13	-	(246,595.13)			Aug-11	May-12		2011
KRELAY-11	Relay Replacements-KU-2011	70,464.27	-	(70,464.27)		0.03%	72,807.30	-	(72,807.30)			Jan-11	May-12		2011
KRSUB-09	Routine Sub Capital09- KU	(178,046.80)	-	178,046.80		-0.08%	601,751.98	779,798.78	178,046.80			Jan-09	Jul-10		2011
KRSUB-10	KU Routine - Subs-10	57,072.23	151,483.08	94,410.85	62%	0.03%	57,072.23	151,483.08	94,410.85	Jan-10	Dec-12	Jan-10	Oct-11		2011
KRSUB-11	KU Routine - Subs-11	2,113,539.66	1,725,157.52	(388,382.14)	-23%	0.98%	2,113,539.66	1,725,157.52	(388,382.14)	Jan-11	Dec-12	Jan-11	Dec-12	Budget is developed at a higher level to encompass multiple projects. More replacements were needed on this project than assumed in the budget.	2011
KRTU-10	KU RTU10	214.40	-	(214.40)		0.00%	96,791.84	96,439.20	(352.64)	Jun-09	Dec-10	Jun-09	Dec-10		2011
KRTU-11	KU RTU11	88,588.89	314,255.99	225,667.10	72%	0.04%	116,773.42	314,255.99	197,482.57	Jan-11	Dec-11	Jan-11	May-12		2011
KSTSVC11	STATION SERV XFMRS KU-11	235,327.01	-	(235,327.01)		0.11%	296,810.71	-	(296,810.71)			Jan-11	Dec-12		2011
KSURGE-11	Surge Arestors KU-11	152,650.74	-	(152,650.74)		0.07%	150,117.69	-	(150,117.69)			Jan-11	Mar-12		2011
KTRMUP-10	KU Terminal Upgrades-10	152,388.03	-	(152,388.03)		0.07%	289,915.57	137,527.44	(152,388.13)	Jun-09	Jan-11	Jun-09	Dec-10		2011
KTRMUP-11	KU Terminal Upgrades-11	-	341,922.82	341,922.82	100%	0.00%	-	341,922.82	341,922.82	Jan-11	Dec-11			Project cancelled due to lack of need.	2011
MCAPR156	CAP/REG/RECL - 011560	18,118.08	42,857.92	24,739.84	58%	0.01%	18,118.08	42,857.92	24,739.84	Sep-02	Dec-25	Sep-02	Dec-12		2011
MCAPR216	CAP/REG/RECL - 012160	29,897.46	-	(29,897.46)		0.01%	63,689.90	22,767.40	(40,922.50)	Aug-03	Dec-25	Aug-03	Dec-12		2011
MCAPR236	CAP/REG/RECL - 012360	8,042.52	28,358.77	20,316.25	72%	0.00%	120,158.73	105,234.73	(14,924.00)	Aug-03	Dec-25	Aug-03	Dec-12		2011
MCAPR246	CAP/REG/RECL - 012460	3,810.35	10,326.23	6,515.88	63%	0.00%	7,673.60	12,996.80	5,323.20	Aug-03	Dec-25	Aug-03	Dec-12		2011
MCAPR256	CAP/REG/RECL - 012560	(58.00)	-	58.00		0.00%	(58.00)	-	58.00	Aug-03	Dec-25	Aug-03	Dec-12		2011
MCAPR315	CAP/REG/RECL - 013150	14,167.20	20,327.46	6,160.26	30%	0.01%	96,404.77	72,991.44	(23,413.33)	Aug-03	Dec-25	Aug-03	Dec-12		2011
MCAPR366	CAP/REG/RECL - 013660	11,140.17	22,870.16	11,729.99	51%	0.01%	104,499.40	166,728.31	62,228.91	Aug-03	Dec-25	Aug-03	Dec-12		2011
MCAPR426	CAP/REG/RECL - 014260	3,238.70	25,064.25	21,825.55	87%	0.00%	31,626.62	100,976.52	69,349.90	Aug-03	Dec-25	Aug-03	Dec-12		2011
MCAPR766	CAP/REG/RECL - 017660	10,723.36	19,996.08	9,272.72	46%	0.00%	36,472.88	75,922.97	39,450.09	Sep-02	Dec-25	Sep-02	Dec-12		2011
MCAPRR366	Cap/Reg/Recl Maint-Maysville	2.56	-	(2.56)		0.00%	2.56	-	(2.56)			Jan-01	Dec-12		2011
MTRPUR582	PURCHASE OF METERS	1,285,261.93	1,307,739.10	22,477.17	2%	0.60%	1,285,261.93	1,307,739.10	22,477.17	Oct-99	Dec-14	Oct-99	Dec-12		2011
NBCD156OH	New Bus Comm-Ovhd-Earlington	247,816.72	256,062.88	8,246.16	3%	0.12%	247,816.72	256,062.88	8,246.16	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBCD156UG	New Bus Comm-UG-Earlington	49,786.28	33,038.39	(16,747.89)	-51%	0.02%	49,786.28	33,038.39	(16,747.89)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBCD216OH	New Bus Comm-Ovhd-Danville	240,566.62	203,201.11	(37,365.51)	-18%	0.11%	240,566.62	203,201.11	(37,365.51)	Mar-01	Jan-00	Mar-01	Dec-12		2011
NBCD216UG	New Bus Comm-UG-Danville	150,358.88	206,105.99	55,747.11	27%	0.07%	150,358.88	206,105.99	55,747.11	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBCD236OH	New Bus Comm-Ovhd-Richmond	334,297.31	259,030.62	(75,266.69)	-29%	0.16%	334,297.31	259,030.62	(75,266.69)	Jan-99	Dec-25	Jan-99	Dec-12		2011
NBCD236UG	New Bus Comm-UG-Richmond	201,507.27	259,050.62	57,543.35	22%	0.09%	201,507.27	259,050.62	57,543.35	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBCD246OH	New Bus Comm-Ovhd-Etown	384,328.69	318,188.35	(66,140.34)	-21%	0.18%	384,328.69	318,188.35	(66,140.34)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBCD246UG	New Bus Comm-UG-Etown	152,178.66	120,096.67	(32,081.99)	-27%	0.07%	152,178.66	120,096.67	(32,081.99)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBCD256OH	New Bus Comm-Ovhd-Shelbyvl	308,335.42	284,736.83	(23,598.59)	-8%	0.14%	308,335.42	284,736.83	(23,598.59)	Feb-01	Jan-00	Feb-01	Dec-12		2011
NBCD256UG	New Bus Comm-UG-Shelbyville	169,249.41	143,310.42	(25,938.99)	-18%	0.08%	169,249.41	143,310.42	(25,938.99)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBCD315OH	New Bus Comm-Ovhd-Lexington	723,647.97	802,689.96	79,041.99	10%	0.34%	723,647.97	802,689.96	79,041.99	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBCD315UG	New Bus Comm-UG-Lexington	764,171.36	759,389.96	(4,781.40)	-1%	0.36%	764,171.36	759,389.96	(4,781.40)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBCD366OH	New Bus Comm-Ovhd-Maysville	744,967.17	415,032.26	(329,934.91)	-79%	0.35%	744,967.17	415,032.26	(329,934.91)	Feb-01	Dec-25	Feb-01	Dec-12	Variance to budget reflects actual versus projected investments associated with customer requests for new business - commercial. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2011
NBCD366UG	New Bus Comm-UG-Maysville	289,456.09	307,740.16	18,284.07	6%	0.13%	289,456.09	307,740.16	18,284.07	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBCD416OH	New Bus Comm-Ovhd-Pineville	142,180.44	102,000.43	(40,180.01)	-39%	0.07%	142,180.44	102,000.43	(40,180.01)	Mar-01	Dec-25	Mar-01	Dec-12		2011

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
NBCD416UG	New Bus Comm-UG-Pineville	59,142.90	35,998.33	(23,144.57)	-64%	0.03%	59,142.90	35,998.33	(23,144.57)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBCD426OH	New Bus Comm-Ovhd-London	297,318.29	246,104.84	(51,213.45)	-21%	0.14%	297,318.29	246,104.84	(51,213.45)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBCD426UG	New Bus Comm-UG-London	330,527.32	314,028.60	(16,498.72)	-5%	0.15%	330,527.32	314,028.60	(16,498.72)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBCD766OH	New Bus Comm-Ovhd-Norton	227,127.52	147,144.36	(79,983.16)	-54%	0.11%	227,127.52	147,144.36	(79,983.16)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBCD766UG	New Bus Comm-UG-Norton	53,885.56	139,606.18	85,720.62	61%	0.03%	53,885.56	139,606.18	85,720.62	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBID216OH	New Bus Ind-Ovhd-Danville	34,567.90	76,607.32	42,039.42	55%	0.02%	34,567.90	76,607.32	42,039.42	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBID216UG	New Bus Ind-UG-Danville	90,631.84	111,014.64	20,382.80	18%	0.04%	90,631.84	111,014.64	20,382.80	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBID236OH	New Bus Ind-Ovhd-Richmond	86,633.70	8,144.79	(78,488.91)	-964%	0.04%	86,633.70	8,144.79	(78,488.91)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBID236UG	New Bus Ind-UG-Richmond	12,731.14	-	(12,731.14)		0.01%	12,731.14	-	(12,731.14)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBID246OH	New Bus Ind-Ovhd-Etown	706.43	-	(706.43)		0.00%	706.43	-	(706.43)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBID256OH	New Bus Ind-Ovhd-Shelbyvl	11,192.23	9,988.12	(1,204.11)	-12%	0.01%	11,192.23	9,988.12	(1,204.11)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBID256UG	New Bus Ind-UG-Shelbyville	1,915.73	2,738.13	822.40	30%	0.00%	1,915.73	2,738.13	822.40	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBID315UG	New Bus Ind-UG-Lexington	6,540.60	7,203.98	663.38	9%	0.00%	6,540.60	7,203.98	663.38	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBID426OH	New Bus Ind-Ovhd-London	-	2,087.28	2,087.28	100%	0.00%	-	2,087.28	2,087.28	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBID426UG	New Bus Ind-UG-London	-	2,921.28	2,921.28	100%	0.00%	-	2,921.28	2,921.28	Mar-01	Dec-25	Mar-01	Oct-10		2011
NBMP156	NEW BUSINESS MINE POWER 156	3,975.03	-	(3,975.03)		0.00%	4,311.53	336.50	(3,975.03)			Oct-99	Dec-12		2011
NBRD156OH	New Bus Resid-Ovhd-Earlington	768,702.58	606,433.07	(162,269.51)	-27%	0.36%	768,702.58	606,433.07	(162,269.51)	Jan-99	Dec-25	Jan-99	Dec-14		2011
NBRD156UG	New Bus Resid-UG-Earlington	178,665.15	210,194.04	31,528.89	15%	0.08%	178,665.15	210,194.04	31,528.89	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBRD216OH	New Bus Resid-Ovhd-Danville	446,630.03	273,070.86	(173,559.17)	-64%	0.21%	446,630.03	273,070.86	(173,559.17)	Jan-99	Dec-25	Jan-99	Dec-12		2011
NBRD216UG	New Bus Resid-UG-Danville	182,633.19	131,141.18	(51,492.01)	-39%	0.08%	182,633.19	131,141.18	(51,492.01)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBRD236OH	New Bus Resid-Ovhd-Richmond	364,397.76	353,398.94	(10,998.82)	-3%	0.17%	364,397.76	353,398.94	(10,998.82)	Feb-01	Dec-25	Feb-01	Dec-12		2011
NBRD236UG	New Bus Resid-UG-Richmond	161,992.53	184,201.88	22,209.35	12%	0.08%	161,992.53	184,201.88	22,209.35	Jan-99	Jan-00	Jan-99	Nov-10		2011
NBRD246OH	New Bus Resid-Ovhd-Etown	206,833.98	208,619.73	1,785.75	1%	0.10%	206,833.98	208,619.73	1,785.75	Jan-99	Dec-25	Jan-99	Dec-12		2011
NBRD246UG	New Bus Resid-UG-Etown	106,897.62	97,262.39	(9,635.23)	-10%	0.05%	106,897.62	97,262.39	(9,635.23)	Mar-01	Jan-00	Mar-01	Nov-10		2011
NBRD256OH	New Bus Resid-Ovhd-Shelbyvl	332,891.94	353,151.49	20,259.55	6%	0.15%	332,891.94	353,151.49	20,259.55	Feb-01	Dec-25	Feb-01	Dec-12		2011
NBRD256UG	New Bus Resid-UG-Shelbyville	191,403.88	191,012.47	(391.41)	0%	0.09%	191,403.88	191,012.47	(391.41)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBRD315OH	New Bus Resid-Ovhd-Lexington	1,042,786.71	1,222,456.01	179,669.30	15%	0.48%	1,042,786.71	1,222,456.01	179,669.30	Jan-01	Dec-14	Jan-01	Dec-12		2011
NBRD315UG	New Bus Resid-UG-Lexington	1,263,149.79	1,309,368.94	46,219.15	4%	0.59%	1,263,149.79	1,309,368.94	46,219.15	Feb-00	Dec-25	Feb-00	Dec-12		2011
NBRD366OH	New Bus Resid-Ovhd-Maysville	472,046.21	476,325.88	4,279.67	1%	0.22%	472,046.21	476,325.88	4,279.67	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBRD366UG	New Bus Resid-UG-Maysville	251,228.50	292,463.75	41,235.25	14%	0.12%	251,228.50	292,463.75	41,235.25	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBRD416OH	New Bus Resid-Ovhd-Pineville	455,115.34	538,999.91	83,884.57	16%	0.21%	455,115.34	538,999.91	83,884.57	Mar-00	Dec-25	Mar-00	Dec-12		2011
NBRD416UG	New Bus Resid-UG-Pineville	61,863.82	35,995.88	(25,867.94)	-72%	0.03%	61,863.82	35,995.88	(25,867.94)	Jan-01	Dec-25	Jan-01	Dec-12		2011
NBRD426	NEW BUSINESS RES 426	(490.10)	-	490.10		0.00%	(490.10)	-	490.10			Oct-99	Dec-12		2011
NBRD426OH	New Bus Resid-Ovhd-London	409,182.68	273,072.00	(136,110.68)	-50%	0.19%	409,182.68	273,072.00	(136,110.68)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBRD426UG	New Bus Resid-UG-London	345,262.10	194,907.43	(150,354.67)	-77%	0.16%	345,262.10	194,907.43	(150,354.67)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBRD766OH	New Bus Resid-Ovhd-Norton	817,796.10	693,001.83	(124,794.27)	-18%	0.38%	817,796.10	693,001.83	(124,794.27)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBRD766UG	New Bus Resid-UG-Norton	125,128.82	200,003.87	74,875.05	37%	0.06%	125,128.82	200,003.87	74,875.05	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSB156OH	New Bus Subd-Ovhd-Earlington	177.80	9,040.00	8,862.20	98%	0.00%	177.80	9,040.00	8,862.20	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSB216OH	New Bus Subd-Ovhd-Danville	5,338.25	90,168.13	84,829.88	94%	0.00%	5,338.25	90,168.13	84,829.88	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSB216UG	New Bus Subd-UG-Danville	22,469.69	76,625.68	54,155.99	71%	0.01%	22,469.69	76,625.68	54,155.99	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSB236OH	New Bus Subd-Ovhd-Richmond	22,272.83	12,019.72	(10,253.11)	-85%	0.01%	22,272.83	12,019.72	(10,253.11)	Mar-01	Nov-10	Mar-01	Nov-10		2011
NBSB236UG	New Bus Subd-UG-Richmond	70,601.48	38,139.16	(32,462.32)	-85%	0.03%	70,601.48	38,139.16	(32,462.32)	Jan-99	Dec-25	Jan-99	Dec-12		2011
NBSB246OH	New Bus Subd-Ovhd-Etown	70,209.13	103,192.27	32,983.14	32%	0.03%	70,209.13	103,192.27	32,983.14	Mar-01	Jan-00	Mar-01	Nov-10		2011
NBSB246UG	New Bus Subd-UG-Etown	147,075.99	110,475.41	(36,600.58)	-33%	0.07%	147,075.99	110,475.41	(36,600.58)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSB256OH	New Bus Subd-Ovhd-Shelbyvl	2,671.66	41,069.63	38,397.97	93%	0.00%	2,671.66	41,069.63	38,397.97	Mar-01	Oct-09	Mar-01	Jul-10		2011
NBSB256UG	New Bus Subd-UG-Shelbyville	106,362.87	224,038.73	117,675.86	53%	0.05%	106,362.87	224,038.73	117,675.86	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSB315OH	New Bus Subd-Ovhd-Lexington	97,330.90	173,043.32	75,712.42	44%	0.05%	97,330.90	173,043.32	75,712.42	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSB315UG	New Bus Subd-UG-Lexington	430,895.32	653,056.64	222,161.32	34%	0.20%	430,895.32	653,056.64	222,161.32	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSB416OH	New Bus Subd-Ovhd-Pineville	9,231.71	1,999.29	(7,232.42)	-362%	0.00%	9,231.71	1,999.29	(7,232.42)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSB416UG	New Bus Subd-UG-Pineville	416.27	4,997.72	4,581.45	92%	0.00%	416.27	4,997.72	4,581.45	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSB426OH	New Bus Subd-Ovhd-London	4,059.73	16,707.18	12,647.45	76%	0.00%	4,059.73	16,707.18	12,647.45	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSB426UG	New Bus Subd-UG-London	37,956.09	8,353.59	(29,602.50)	-354%	0.02%	37,956.09	8,353.59	(29,602.50)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSB766UG	New Bus Subd-UG-Norton	904.69	-	(904.69)		0.00%	904.69	-	(904.69)			Mar-01	Dec-12		2011
NBSV156OH	New Elect Serv-Ovhd-Earlington	357,798.11	411,469.76	53,671.65	13%	0.17%	357,798.11	411,469.76	53,671.65	Mar-01	Dec-25	Mar-01	May-10		2011
NBSV156UG	New Bus Serv-UG-Earlington	340,969.64	287,748.67	(53,220.97)	-18%	0.16%	340,969.64	287,748.67	(53,220.97)	Jan-99	Dec-25	Jan-99	Dec-12		2011
NBSV216OH	New Elect Serv-Ovhd-Danville	264,107.95	226,060.70	(38,047.25)	-17%	0.12%	264,107.95	226,060.70	(38,047.25)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSV216UG	New Bus Serv-UG-Danville	272,444.95	201,752.94	(70,692.01)	-35%	0.13%	272,444.95	201,752.94	(70,692.01)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSV236OH	New Electric Serv-Overhead	358,460.54	309,009.78	(49,450.76)	-16%	0.17%	358,460.54	309,009.78	(49,450.76)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSV236UG	New Bus Serv-UG-Richmond	324,348.21	399,308.94	74,960.73	19%	0.15%	324,348.21	399,308.94	74,960.73	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSV246OH	New Elect Services-Overhead	395,250.91	422,385.46	27,134.55	6%	0.18%	395,250.91	422,385.46	27,134.55	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSV246UG	New Bus Serv-UG-Etown	381,319.20	422,966.53	41,647.33	10%	0.18%	381,319.20	422,966.53	41,647.33	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSV256OH	New Elect Serv-Ovhd-Shelbyvl	140,045.40	145,322.40	5,277.00	4%	0.07%	140,045.40	145,322.40	5,277.00	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSV256UG	New Bus Serv-UG-Shelbyville	181,062.19	156,922.40	(24,139.79)	-15%	0.08%	181,062.19	156,922.40	(24,139.79)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSV315OH	New Elect Serv-Ovhd-Lexington	854,411.82	724,186.64	(130,225.18)	-18%	0.40%	854,411.82	724,186.64	(130,225.18)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSV315UG	New Bus Serv-UG-Lexington	1,331,477.99	1,466,703.28	135,225.29	9%	0.62%	1,331,477.99	1,466,703.28	135,225.29	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSV366OH	New Elect Serv-Ovhd-Maysville	348,174.54	326,074.25	(22,100.29)	-7%	0.16%	348,174.54	326,074.25	(22,100.29)	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSV366UG	New Bus Serv-UG-Maysville	262,887.30	325,156.56	62,269.26	19%	0.12%	262,887.30	325,156.56	62,269.26	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSV416OH	New Elect Serv-Ovhd-Pineville	229,283.01	290,999.26	61,716.25	21%	0.11%	229,283.01	290,999.26	61,716.25	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSV416UG	New Bus Serv-UG-Pineville	49,826.90	95,000.11	45,173.21	48%	0.02%	49,826.90	95,000.11	45,173.21	Mar-01	Dec-25	Mar-01	Aug-09		2011
NBSV426OH	New Elect Serv-Ovhd-London	181,178.16	229,498.94	48,320.78	21%	0.08%	181,178.16	229,498.94	48,320.78	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSV426UG	New Bus Serv-UG-London	168,588.16	205,960.42	37,372.26	18%	0.08%	168,588.16	205,960.42	37,372.26	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSV766OH	New Elect Serv-Ovhd-Norton	218,729.34	310,499.49	91,770.15	30%	0.10%	218,729.34	310,499.49	91,770.15	Mar-01	Dec-25	Mar-01	Dec-12		2011
NBSV766UG	New Bus Serv-UG-Norton	84,052.50	117,527.29	33,474.79	28%	0.04%	84,052.50	117,527.29	33,474.79	Mar-01	Dec-25	Mar-01	Dec-12		2011
PBWK156OH	Pub Wrk Reloc-OH-Earlington	97,861.92	29,604.40	(68,257.52)	-231%	0.05%	97,861.92	29,604.40	(68,257.52)	Mar-00	Dec-25	Mar-00	Dec-12		2011
PBWK216OH	Pub Wrk Reloc-OH-Danville	18,993.72	101,475.86	82,482.14	81%	0.01%	18,993.72	101,475.86	82,482.14	Mar-01	Dec-25	Mar-01	Dec-12		2011

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
PBWK216UG	Pub Wrk Reloc-UG-Danville	-	40,842.44	40,842.44	100%	0.00%	-	40,842.44	40,842.44	Mar-01	Dec-25	Mar-01	Dec-12		2011
PBWK236OH	Pub Works Relc-OH-Richmond	50,403.62	135,868.74	85,465.12	63%	0.02%	50,403.62	135,868.74	85,465.12	Mar-01	Dec-25	Mar-01	Dec-12		2011
PBWK236UG	Pub Wrk Reloc-UG-Richmond	-	(9,859.97)	(9,859.97)	100%	0.00%	-	(9,859.97)	(9,859.97)	Mar-01	Dec-25	Mar-01	Dec-12		2011
PBWK246OH	Pub Wrk Relc-OH-Etown	30,082.23	129,210.00	99,127.77	77%	0.01%	30,082.23	129,210.00	99,127.77	Mar-01	Dec-25	Mar-01	Dec-12		2011
PBWK246UG	Pub Wrk Reloc-UG-Etown	428.63	-	(428.63)		0.00%	428.63	-	(428.63)			Mar-01	Dec-12		2011
PBWK256OH	Pub Wrk Reloc-OH-Shelbyvl	(41,933.02)	79,601.20	121,534.22	153%	-0.02%	(41,933.02)	79,601.20	121,534.22	Mar-01	Dec-25	Mar-01	Dec-12		2011
PBWK315OH	Pub Wrk Reloc-OH-Lexington	(305,833.62)	625,372.76	931,206.38	149%	-0.14%	(305,833.62)	625,372.76	931,206.38	Mar-01	Dec-25	Mar-01	Dec-12	Variance due to customer payments received for prior years work.	2011
PBWK315UG	Pub Wrk Reloc-UG-Lexington	74,791.73	39,938.24	(34,853.49)	-87%	0.03%	74,791.73	39,938.24	(34,853.49)	Mar-01	Dec-25	Mar-01	Dec-12		2011
PBWK366OH	Pub Wrk Reloc-OH-Maysville	60,698.26	209,900.00	149,201.74	71%	0.03%	60,698.26	209,900.00	149,201.74	Mar-01	Dec-25	Mar-01	Dec-12		2011
PBWK416OH	Pub Wrk Reloc-OH-Pineville	17,339.50	55,001.37	37,661.87	68%	0.01%	17,339.50	55,001.37	37,661.87	Mar-01	Dec-25	Mar-01	Dec-12		2011
PBWK426OH	Pub Wrk Reloc-OH-London	3,590.09	-	(3,590.09)		0.00%	3,590.09	-	(3,590.09)	Mar-01	Dec-25	Mar-01	Dec-12		2011
PBWK766OH	Pub Wrk Reloc-OH-Norton	23,879.86	76,150.24	52,270.38	69%	0.01%	23,879.86	76,150.24	52,270.38	Mar-01	Dec-25	Mar-01	Dec-12		2011
PBWK766UG	Pub Wrk Reloc-UG-Norton	-	7,999.24	7,999.24	100%	0.00%	-	7,999.24	7,999.24	Mar-01	Dec-25	Mar-01	Dec-12		2011
PLTRT366	POLE TREAT 366	59.91	-	(59.91)		0.00%	59.91	-	(59.91)			Jan-01	Dec-11		2011
PLTRT766	POLE TREAT 766	185.05	-	(185.05)		0.00%	185.05	-	(185.05)			Jan-01	Dec-11		2011
POLD156	OUTDOOR LIGHTING 156	227,287.80	321,114.93	93,827.13	29%	0.11%	1,806,423.39	2,274,787.62	468,364.23	Oct-99	Dec-25	Oct-99	Dec-12		2011
POLD216	OUTDOOR LIGHTING 216	239,020.85	219,269.28	(19,751.57)	-9%	0.11%	1,727,908.80	1,923,646.04	195,737.24	Oct-99	Dec-25	Oct-99	Dec-12		2011
POLD236	OUTDOOR LIGHTING 236	124,209.49	142,136.64	17,927.15	13%	0.06%	935,262.06	1,076,321.00	141,058.94	Oct-99	Dec-25	Oct-99	Dec-12		2011
POLD246	OUTDOOR LIGHTING 246	61,847.30	110,956.16	49,108.86	44%	0.03%	592,614.87	796,842.84	204,227.97	Oct-99	Dec-25	Oct-99	Dec-12		2011
POLD256	OUTDOOR LIGHTING 256	97,803.31	74,656.30	(23,147.01)	-31%	0.05%	553,296.45	582,349.12	29,052.67	Oct-99	Dec-25	Oct-99	Dec-12		2011
POLD315	OUTDOOR LIGHTING 315	465,345.39	689,606.64	224,261.25	33%	0.22%	5,033,603.12	6,138,611.16	1,105,008.04	Oct-99	Dec-25	Oct-99	Dec-12		2011
POLD366	OUTDOOR LIGHTING 366	133,023.96	125,481.80	(7,542.16)	-6%	0.06%	831,299.59	924,901.22	93,601.63	Oct-99	Dec-25	Oct-99	Dec-12		2011
POLD416	OUTDOOR LIGHTING 416	232,073.52	163,114.11	(68,959.41)	-42%	0.11%	232,073.52	163,114.11	(68,959.41)	Oct-99	Dec-25	Oct-99	Dec-12		2011
POLD426	OUTDOOR LIGHTING 426	212,162.89	138,065.00	(74,097.89)	-54%	0.10%	1,236,632.33	1,224,455.48	(12,176.85)	Oct-99	Dec-25	Oct-99	Dec-12		2011
POLD766	OUTDOOR LIGHTING 766	102,763.93	105,517.89	2,753.96	3%	0.05%	102,763.93	105,517.89	2,753.96	Oct-99	Dec-25	Oct-99	Dec-12		2011
RCST156	RELOCATIONS CUST REQUEST 156	187,661.99	107,057.81	(80,604.18)	-75%	0.09%	773,138.05	795,929.46	22,791.41	Oct-99	Dec-25	Oct-99	Dec-12		2011
RCST216	RELOCATIONS CUST REQUEST 216	75,093.00	54,392.53	(20,700.47)	-38%	0.03%	75,093.00	54,392.53	(20,700.47)	Oct-99	Dec-25	Oct-99	Dec-12		2011
RCST236	RELOCATIONS CUST REQUEST 236	57,585.63	66,381.63	8,796.00	13%	0.03%	549,995.27	617,319.19	67,323.92	Sep-99	Dec-25	Sep-99	Dec-12		2011
RCST246	RELOCATIONS CUST REQUEST 246	22,885.98	12,932.18	(9,953.80)	-77%	0.01%	22,885.98	12,932.18	(9,953.80)	Oct-99	Dec-25	Oct-99	Dec-12		2011
RCST256	RELOCATIONS CUST REQUEST 256	(198,585.36)	-	198,585.36		-0.09%	581,369.13	584,019.70	2,650.57	Oct-99	Dec-25	Oct-99	Dec-12		2011
RCST315	RELOCATIONS CUST REQUEST 315	(60,589.19)	264,261.57	324,850.76	123%	-0.03%	(60,589.19)	264,261.57	324,850.76	Oct-99	Dec-25	Oct-99	Dec-12	Variance due to customer payments received for prior years work.	2011
RCST366	RELOCATIONS CUST REQUEST 366	(62,324.45)	13,245.24	75,569.69	571%	-0.03%	228,461.95	254,880.87	26,418.92	Oct-99	Dec-25	Oct-99	Dec-12		2011
RCST416	RELOCATIONS CUST REQUEST 416	113,279.80	42,998.76	(70,281.04)	-163%	0.05%	544,057.38	487,456.26	(56,601.12)	Oct-99	Dec-25	Oct-99	Dec-12		2011
RCST426	RELOCATIONS CUST REQUEST 426	40,819.93	44,953.68	4,133.75	9%	0.02%	40,819.93	44,953.68	4,133.75	Oct-99	Dec-25	Oct-99	Dec-12		2011
RCST766	RELOCATIONS CUST REQUEST 766	32,008.70	32,918.89	910.19	3%	0.01%	323,176.13	341,075.18	17,899.05	Aug-99	Dec-25	Aug-99	Nov-13		2011
RDD011019	Repair Defective Eqpt - 011019	297,220.88	182,999.52	(114,221.36)	-62%	0.14%	297,220.88	182,999.52	(114,221.36)	Jan-05	Dec-25	Jan-05	Dec-12		2011
RDD015990	Repair Defective Eqpt - 015990	133,199.79	-	(133,199.79)		0.06%	886,324.23	560,662.62	(325,661.61)			Jan-05	Feb-13		2011
RDDD156OH	Rep Def Equip-OH-Earlington	822,330.81	811,296.59	(11,034.22)	-1%	0.38%	822,330.81	811,296.59	(11,034.22)	Mar-01	Dec-10	Mar-01	Dec-12		2011
RDDD156UG	Rep Def Equip-UG-Earlington	28,612.91	18,100.45	(10,512.46)	-58%	0.01%	28,612.91	18,100.45	(10,512.46)	Mar-01	Dec-25	Mar-01	Dec-12		2011
RDDD216OH	Rep Def Equip-OH-Danville	204,625.28	173,660.02	(30,965.26)	-18%	0.10%	204,625.28	173,660.02	(30,965.26)	Mar-01	Aug-12	Mar-01	Dec-12		2011
RDDD216UG	Rep Def Equip-UG-Danville	15,853.00	7,870.61	(7,982.39)	-101%	0.01%	15,853.00	7,870.61	(7,982.39)	Mar-01	Dec-25	Mar-01	Dec-12		2011
RDDD236OH	Rep Def Equip-OH-Richmond	373,281.98	300,840.20	(72,441.78)	-24%	0.17%	373,281.98	300,840.20	(72,441.78)	Mar-01	Aug-12	Mar-01	Dec-12		2011
RDDD236UG	Rep Def Equip-UG-Richmond	12,381.84	21,849.58	9,467.74	43%	0.01%	12,381.84	21,849.58	9,467.74	Mar-01	Dec-25	Mar-01	Dec-12		2011
RDDD246OH	Rep Def Equip-OH-Etown	207,807.68	145,279.22	(62,528.46)	-43%	0.10%	207,807.68	145,279.22	(62,528.46)	Mar-01	Aug-12	Mar-01	Dec-12		2011
RDDD246UG	Rep Def Equip-UG-Etown	1,875.63	5,443.89	3,568.26	66%	0.00%	1,875.63	5,443.89	3,568.26	Mar-01	Dec-25	Mar-01	Dec-12		2011
RDDD256OH	Rep Def Equip-OH-Shelbyvl	177,228.10	153,471.66	(23,756.44)	-15%	0.08%	177,228.10	153,471.66	(23,756.44)	Mar-01	Aug-12	Mar-01	Dec-12		2011
RDDD256UG	Rep Def Equip-UG-Shelbyville	5,881.89	11,694.39	5,812.50	50%	0.00%	5,881.89	11,694.39	5,812.50	Mar-01	Dec-25	Mar-01	Dec-12		2011
RDDD315OH	Rep Def Equip-OH-Lexington	458,857.83	543,600.52	84,742.69	16%	0.21%	458,857.83	543,600.52	84,742.69	Mar-01	Aug-12	Mar-01	Dec-12		2011
RDDD315UG	Rep Def Equip-UG-Lexington	347,475.39	206,269.44	(141,205.95)	-68%	0.16%	347,475.39	206,269.44	(141,205.95)	Mar-01	Dec-25	Mar-01	Dec-12		2011
RDDD366OH	Rep Def Equip-OH-Maysville	198,405.13	197,244.30	(1,160.83)	-1%	0.09%	198,405.13	197,244.30	(1,160.83)	Mar-01	Dec-12	Mar-01	Dec-12		2011
RDDD366UG	Rep Def Equip-UG-Maysville	79,176.05	8,120.00	(71,056.05)	-875%	0.04%	79,176.05	8,120.00	(71,056.05)	Mar-01	Dec-25	Mar-01	Dec-12		2011
RDDD416OH	Rep Def Equip-OH-Pineville	76,116.21	92,001.09	15,884.88	17%	0.04%	76,116.21	92,001.09	15,884.88	Mar-01	Aug-12	Mar-01	Dec-12		2011
RDDD416UG	Rep Def Equip-UG-Pineville	3,769.37	-	(3,769.37)		0.00%	3,769.37	-	(3,769.37)	Mar-01	Dec-25	Mar-01	Dec-12		2011
RDDD426OH	Rep Def Equip-OH-London	76,586.17	221,913.71	145,327.54	65%	0.04%	76,586.17	221,913.71	145,327.54	Mar-01	Dec-09	Mar-01	Dec-12		2011
RDDD426UG	Rep Def Equip-UG-London	6,688.07	40,094.37	33,406.30	83%	0.00%	6,688.07	40,094.37	33,406.30	Mar-01	Dec-25	Mar-01	Dec-12		2011
RDDD766OH	Rep Def Equip-OH-Norton	84,470.62	70,002.76	(14,467.86)	-21%	0.04%	84,470.62	70,002.76	(14,467.86)	Mar-01	Jan-00	Mar-01	Dec-12		2011
RDDD766UG	Rep Def Equip-UG-Norton	2,810.84	4,005.83	1,194.99	30%	0.00%	2,810.84	4,005.83	1,194.99	Mar-01	Dec-25	Mar-01	Dec-12		2011
RDPOLD156	REP/REPL DEF POL'S 156	365,263.07	231,328.45	(133,934.62)	-58%	0.17%	365,263.07	231,328.45	(133,934.62)	Jan-01	Dec-14	Jan-01	Dec-12		2011
RDPOLD216	REP/REPL DEF POL'S 216	73,604.95	76,799.15	3,194.20	4%	0.03%	73,604.95	76,799.15	3,194.20	Jan-01	Aug-12	Jan-01	Nov-10		2011
RDPOLD236	REP/REP DEF POL'S	137,779.63	98,127.90	(39,651.73)	-40%	0.06%	137,779.63	98,127.90	(39,651.73)	Jan-01	Dec-25	Jan-01	Dec-12		2011
RDPOLD246	REP/REPL DEF POL'S	64,433.30	47,022.14	(17,411.16)	-37%	0.03%	64,433.30	47,022.14	(17,411.16)	Jan-01	Dec-25	Jan-01	Dec-12		2011
RDPOLD256	REP/REPL DEF POL'S 256	138,861.62	134,792.65	(4,068.97)	-3%	0.06%	138,861.62	134,792.65	(4,068.97)	Jan-01	Dec-25	Jan-01	Dec-12		2011
RDPOLD315	REP/REPL DEF POL'S 315	166,833.36	40,875.41	(125,957.95)	-308%	0.08%	166,833.36	40,875.41	(125,957.95)	Jan-01	Dec-25	Jan-01	Dec-12		2011
RDPOLD366	REP/REPL DEF POL'S 366	71,737.98	87,596.56	15,858.58	18%	0.03%	71,737.98	87,596.56	15,858.58	Jan-01	Dec-25	Jan-01	Dec-12		2011
RDPOLD416	REP/REPL DEF POL'S 416	72,120.55	70,002.55	(2,118.00)	-3%	0.03%	72,120.55	70,002.55	(2,118.00)	Jan-01	Aug-12	Jan-01	Nov-10		2011
RDPOLD426	REP/REPL DEF POL'S 426	75,427.56	105,920.81	30,493.25	29%	0.04%	75,427.56	105,920.81	30,493.25	Jan-01	Dec-25	Jan-01	Dec-12		2011
RDPOLD766	REP/REPL DEF POL'S 766	27,458.27	7,963.92	(19,494.35)	-245%	0.01%	27,458.27	7,963.92	(19,494.35)	Jan-01	Dec-25	Jan-01	Dec-12		2011
RDPOLE156	Pole repair/replacement 156	688,344.46	355,251.64	(333,092.82)	-94%	0.32%	688,344.46	355,251.64	(333,092.82)	May-02	Dec-25	May-02	Dec-12	Variance to budget reflects actual versus projected investments associated with repairing or replacing defective poles. Annual budgets are based on historical investment rates for addressing defective poles.	2011
RDPOLE216	Pole repair/replacement 216	277,435.04	105,911.17	(171,523.87)	-162%	0.13%	277,435.04	105,911.17	(171,523.87)	May-02	Dec-25	May-02	Dec-12		2011
RDPOLE236	Pole repair/replacement 236	194,882.98	185,026.64	(9,856.34)	-5%	0.09%	194,882.98	185,026.64	(9,856.34)	May-02	Dec-25	May-02	Dec-12		2011
RDPOLE246	Pole repair/replacement 246	293,569.35	311,188.06	17,618.71	6%	0.14%	293,569.35	311,188.06	17,618.71	May-02	Dec-25	May-02	Dec-12		2011
RDPOLE256	Pole repair/replacement 256	230,137.40	304,822.98	74,685.58	25%	0.11%	230,137.40	304,822.98	74,685.58	May-02	Dec-25	May-02	Dec-12		2011

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
RDPOLE315	Pole repair/replacement 315	619,355.65	173,753.52	(445,602.13)	-256%	0.29%	619,355.65	173,753.52	(445,602.13)	May-02	Dec-25	May-02	Dec-12	Variance to budget reflects actual versus projected investments associated with repairing or replacing defective poles. Annual budgets are based on historical investment rates for addressing defective poles.	2011
RDPOLE366	Pole repair/replacement 366	302,172.41	177,307.04	(124,865.37)	-70%	0.14%	302,172.41	177,307.04	(124,865.37)	May-02	Dec-25	May-02	Dec-12		2011
RDPOLE416	Pole repair/replacement 416	183,513.10	144,002.13	(39,510.97)	-27%	0.09%	183,513.10	144,002.13	(39,510.97)	May-02	Dec-25	May-02	Dec-12		2011
RDPOLE426	Repair defective poles 426	91,723.26	85,035.62	(6,687.64)	-8%	0.04%	91,723.26	85,035.62	(6,687.64)	Jan-03	Dec-25	Jan-03	Dec-12		2011
RDPOLE766	Pole repair/replacement 766	183,825.57	129,999.17	(53,826.40)	-41%	0.09%	183,825.57	129,999.17	(53,826.40)	May-02	Dec-25	May-02	Dec-12		2011
RDSTLT156	REP REPL DEF ST LIGHTS 156	172,448.79	172,428.71	(20.08)	0%	0.08%	172,448.79	172,428.71	(20.08)	Jan-01	Dec-25	Jan-01	Dec-12		2011
RDSTLT216	REP REPL DEF ST LIGHTS 216	81,160.60	84,448.54	3,287.94	4%	0.04%	81,160.60	84,448.54	3,287.94	Jan-01	Dec-25	Jan-01	Dec-12		2011
RDSTLT236	REP REPL DEF ST LIGHTS 236	81,969.93	99,517.90	17,547.97	18%	0.04%	81,969.93	99,517.90	17,547.97	Jan-01	Dec-25	Jan-01	Dec-12		2011
RDSTLT246	REP REPL DEF ST LIGHTS 246	81,531.90	102,952.23	21,420.33	21%	0.04%	81,531.90	102,952.23	21,420.33	Jan-01	Dec-25	Jan-01	Dec-12		2011
RDSTLT256	REP REPL DEF ST LIGHTS 256	117,640.20	103,449.98	(14,190.22)	-14%	0.05%	117,640.20	103,449.98	(14,190.22)	Jan-01	Dec-25	Jan-01	Dec-12		2011
RDSTLT315	REP REPL ST LIGHTS 315	655,772.89	140,306.65	(515,466.24)	-367%	0.30%	655,772.89	140,306.65	(515,466.24)	Jan-01	Dec-25	Jan-01	Dec-12	Variance to budget reflects actual versus projected investments associated with repairing and replacing defective street lights. Annual budgets are based on historical investment rates for replacing defective street lights.	2011
RDSTLT366	REP REPL DEF ST LIGHTS 366	95,718.91	89,085.68	(6,633.23)	-7%	0.04%	95,718.91	89,085.68	(6,633.23)	Jan-01	Dec-25	Jan-01	Dec-12		2011
RDSTLT416	REP REPL DEF ST LIGHTS 416	21,018.29	9,999.82	(11,018.47)	-110%	0.01%	21,018.29	9,999.82	(11,018.47)	Jan-01	Dec-25	Jan-01	Dec-12		2011
RDSTLT426	REP REPL DEF ST LIGHTS 426	44,399.01	37,995.78	(6,403.23)	-17%	0.02%	44,399.01	37,995.78	(6,403.23)	Jan-01	Dec-25	Jan-01	Dec-12		2011
RDSTLT766	REP REPL DEF ST LIGHTS 766	6,153.61	7,999.81	1,846.20	23%	0.00%	6,153.61	7,999.81	1,846.20	Jan-01	Dec-25	Jan-01	Dec-12		2011
RELD10610	KU General Reliability	608,317.07	2,216,654.63	1,608,337.56	73%	0.28%	608,317.07	2,216,654.63	1,608,337.56	Jan-08	Dec-25	Jan-08	Dec-12	Decrease due to less than anticipated general reliability work for the KU Operations Centers in 2011. Variance to budget reflects actual versus projected investments associated with addressing reliability improvement opportunities on the electric system. Annual budgets are based on historical investment rates for reliability improvements.	2011
RELD156	DIST RELIABILITY 156	(363.60)	-	363.60		0.00%	(363.15)	0.45	363.60			Oct-99	Nov-09		2011
RELD156OH	Cir Hard Reliab OH - 011560	90,731.09	173,454.08	82,722.99	48%	0.04%	90,731.09	173,454.08	82,722.99	Jan-99	Dec-25	Jan-99	Dec-12		2011
RELD156UG	Cir Hard Reliab UG - 011560	34,845.21	-	(34,845.21)		0.02%	34,845.21	-	(34,845.21)			May-02	Jun-10		2011
RELD216OH	Cir Hard Reliab OH - 012160	25,444.03	54,329.12	28,885.09	53%	0.01%	25,444.03	54,329.12	28,885.09	May-02	Dec-25	May-02	Dec-12		2011
RELD216UG	Cir Hard Reliab UG - 012160	395.21	-	(395.21)		0.00%	395.21	-	(395.21)			May-02	Dec-12		2011
RELD236OH	Cir Hard Reliab OH - 012360	28,355.13	65,548.74	37,193.61	57%	0.01%	28,355.13	65,548.74	37,193.61	May-02	Dec-25	May-02	Dec-12		2011
RELD236UG	Cir Hard Reliab UG - 012360	-	21,812.13	21,812.13	100%	0.00%	-	21,812.13	21,812.13	May-02	Dec-25	May-02	Dec-12		2011
RELD246OH	Cir Hard Reliab OH - 012460	34,295.07	-	(34,295.07)		0.02%	34,295.07	-	(34,295.07)	May-02	Dec-25	May-02	Dec-12		2011
RELD256OH	Cir Hard Reliab OH - 012560	51,007.27	74,041.20	23,033.93	31%	0.02%	51,007.27	74,041.20	23,033.93	May-00	Dec-25	May-00	Dec-12		2011
RELD256UG	Cir Hard Reliab UG - 012560	3,523.10	-	(3,523.10)		0.00%	3,523.10	-	(3,523.10)			May-02	Jan-11		2011
RELD315OH	Cir Hard Reliab OH - 013150	(115,408.71)	433,983.34	549,392.05	127%	-0.05%	(115,408.71)	433,983.34	549,392.05	May-02	Dec-25	May-02	Dec-12	Variance to budget reflects actual versus projected investments associated with addressing reliability improvement opportunities on the electric system. Annual budgets are based on historical investment rates for reliability improvements.	2011
RELD315UG	Cir Hard Reliab UG - 013150	44,875.04	-	(44,875.04)		0.02%	44,875.04	-	(44,875.04)			May-02	Dec-12		2011
RELD366OH	Cir Hard Reliab OH - 013660	52,799.88	100,792.95	47,993.07	48%	0.02%	52,799.88	100,792.95	47,993.07	Jan-99	Dec-25	Jan-99	Dec-12		2011
RELD416OH	Cir Hard Reliab OH - 014160	112,444.79	17,999.15	(94,445.64)	-525%	0.05%	112,444.79	17,999.15	(94,445.64)	May-02	Dec-25	May-02	Dec-12		2011
RELD426OH	Cir Hard Reliability OH	18,655.14	5,008.53	(13,646.61)	-272%	0.01%	18,655.14	5,008.53	(13,646.61)	Mar-00	Dec-25	Mar-00	Dec-12		2011
RELD426UG	Cir Hard Reliability UG	(0.01)	-	0.01		0.00%	(0.01)	-	0.01			Mar-03	Dec-12		2011
RELD766OH	Cir Hard Reliab OH - 017660	45,018.71	24,998.05	(20,020.66)	-80%	0.02%	45,018.71	24,998.05	(20,020.66)	May-02	Dec-25	May-02	Dec-12		2011
RNTPD156	REP THRD PARTY DAM 156	(14,146.60)	-	14,146.60		-0.01%	(14,146.60)	-	14,146.60	Jan-01	Dec-25	Jan-01	Dec-12		2011
RNTPD216	REP THRD PARTY DAM 216	26,214.30	8,298.33	(17,915.97)	-216%	0.01%	242,116.06	304,406.02	62,289.96	Jan-01	Dec-25	Jan-01	Dec-12		2011
RNTPD236	REP THRD PRTY DAM 236	54,809.64	15,443.22	(39,366.42)	-255%	0.03%	54,809.64	15,443.22	(39,366.42)	Jan-01	Dec-25	Jan-01	Dec-12		2011
RNTPD246	REP THRD PARTY DAM 246	33,136.20	-	(33,136.20)		0.02%	110,951.55	66,291.80	(44,659.75)	Jan-01	Dec-25	Jan-01	Dec-12		2011
RNTPD256	REP THRD PARTY DAM 256	29,366.89	-	(29,366.89)		0.01%	29,366.89	-	(29,366.89)	Jan-01	Dec-25	Jan-01	Dec-12		2011
RNTPD315	REP THRD PARTY DAM 315	(57,412.45)	-	57,412.45		-0.03%	876,342.91	830,108.38	(46,234.53)	Mar-01	Dec-25	Mar-01	Dec-12		2011
RNTPD366	REP THRD PARTY DAM 366	44,214.96	3,493.32	(40,721.64)	-1166%	0.02%	240,927.51	266,251.83	25,324.32	Jan-99	Dec-25	Jan-99	Dec-12		2011
RNTPD416	REP THRD PARTY DAM 416	(7,088.62)	-	7,088.62		0.00%	(7,088.62)	-	7,088.62	Mar-01	Nov-10	Mar-01	Nov-10		2011
RNTPD426	REP THRD PARTY DAM 426	40,687.11	-	(40,687.11)		0.02%	40,687.11	-	(40,687.11)	Mar-01	Dec-25	Mar-01	Dec-12		2011
RNTPD766	REP THRD PARTY DAM 766	15,648.70	-	(15,648.70)		0.01%	(17,155.35)	(40,437.28)	(23,281.93)	Mar-01	Jan-00	Mar-01	Dec-10		2011
STLT156	STREET LIGHTING 156	211,436.96	76,567.87	(134,869.09)	-176%	0.10%	211,436.96	76,567.87	(134,869.09)	Oct-99	Dec-25	Oct-99	Dec-12		2011
STLT216	STREET LIGHTING 216	314,123.52	243,240.65	(70,882.87)	-29%	0.15%	2,258,577.73	2,442,088.05	183,510.32	Oct-99	Dec-25	Oct-99	Dec-12		2011
STLT236	STREET LIGHTING 236	192,210.10	185,004.55	(7,205.55)	-4%	0.09%	192,210.10	185,004.55	(7,205.55)	Oct-99	Dec-25	Oct-99	Dec-12		2011
STLT246	STREET LIGHTING 246	214,949.92	196,091.84	(18,858.08)	-10%	0.10%	1,555,839.82	1,772,933.64	217,093.82	Oct-99	Dec-25	Oct-99	Dec-12		2011
STLT256	STREET LIGHTING 256	93,194.25	105,855.15	12,660.90	12%	0.04%	93,194.25	105,855.15	12,660.90	Oct-99	Dec-25	Oct-99	Dec-12		2011
STLT315	STREET LIGHTING 315	726,774.82	1,082,144.52	355,369.70	33%	0.34%	8,645,179.88	10,784,359.86	2,139,179.98	Sep-99	Dec-25	Sep-99	Dec-12	Variance to budget reflects actual versus projected investments associated with new business - street lighting. Annual budgets are based on historical investment rates for new business - street lights.	2011
STLT366	STREET LIGHTING 366	168,152.21	119,789.34	(48,362.87)	-40%	0.08%	1,357,517.39	1,465,066.60	107,549.21	Oct-99	Dec-25	Oct-99	Dec-12		2011
STLT416	STREET LIGHTING 416	86,403.54	62,998.84	(23,404.70)	-37%	0.04%	86,403.54	62,998.84	(23,404.70)	Oct-99	Dec-25	Oct-99	Dec-12		2011
STLT426	STREET LIGHTING 426	123,554.11	104,060.22	(19,493.89)	-19%	0.06%	1,155,496.57	1,310,213.09	154,716.52	Oct-99	Dec-25	Oct-99	Dec-12		2011
STLT766	STREET LIGHTING 766	18,181.34	41,607.52	23,426.18	56%	0.01%	18,181.34	41,607.52	23,426.18	Oct-99	Dec-25	Oct-99	Dec-12		2011
STRM11560	KU Minor Storm Earlington	69,790.24	-	(69,790.24)		0.03%	69,790.24	-	(69,790.24)			Jan-10	Dec-12		2011
STRM12160	KU Minor Storms Danville	89,090.28	-	(89,090.28)		0.04%	89,090.28	-	(89,090.28)			Jan-10	Dec-12		2011
STRM12360	KU Minor Storms Richmond	20,082.37	-	(20,082.37)		0.01%	20,082.37	-	(20,082.37)			Jan-10	Dec-12		2011
STRM12460	KU Minor Storms Elizabethtown	91,217.30	-	(91,217.30)		0.04%	91,217.30	-	(91,217.30)			Jan-99	Dec-12		2011
STRM12560	KU Minor Storms Shelbyville	99,792.60	-	(99,792.60)		0.05%	99,792.60	-	(99,792.60)			Jan-10	Dec-12		2011
STRM13150	KU Minor Storms Lexington	115,580.06	-	(115,580.06)		0.05%	115,580.06	-	(115,580.06)			Jan-10	Dec-12		2011
STRM13660	KU Minor Storm Maysville	61,692.30	-	(61,692.30)		0.03%	61,692.30	-	(61,692.30)			Jan-10	Dec-12		2011
STRM14160	KU Minor Storms Pineville	31,662.77	-	(31,662.77)		0.01%	31,662.77	-	(31,662.77)			Jan-10	Dec-12		2011
STRM14260	KU Minor Storms London	39,168.34	-	(39,168.34)		0.02%	39,168.34	-	(39,168.34)			Apr-99	Dec-12		2011

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
STRM17660	KU Minor Storms Norton	5,961.65	-	(5,961.65)		0.00%	5,961.65	-	(5,961.65)			Jan-10	Dec-12		2011
STRMKU	KU Major Storm Event	6,811.00	1,100,616.24	1,093,805.24	99%	0.00%	17,729,491.01	21,023,309.81	3,293,818.80	Jan-05	Dec-25	Jan-05	Apr-11	Budget is developed at a high level for weather events and reallocated to individual projects as major and minor weather events as they occur. In total, the full year variance on storms this year is $222K over budget.	2011
SWITC216	SWITCHES-012160	1,706.40	-	(1,706.40)		0.00%	21,635.13	18,152.47	(3,482.66)			Sep-03	Dec-12		2011
SWITC416	SWITCHES - 014160	1,309.03	-	(1,309.03)		0.00%	1,309.03	-	(1,309.03)			Sep-02	Dec-12		2011
SWITC766	SWITCHES - 017660	110.53	-	(110.53)		0.00%	4,126.63	3,672.42	(454.21)			Sep-02	Dec-12		2011
SYSENH156	Sys Enhanc-Exist Cust-Earlngtn	67,210.24	191,575.01	124,364.77	65%	0.03%	67,210.24	191,575.01	124,364.77	Jan-01	Dec-25	Jan-01	Dec-12		2011
SYSENH216	Sys Enhan-Exist Cust-Danville	283,460.43	47,164.88	(236,295.55)	-501%	0.13%	283,460.43	47,164.88	(236,295.55)	Jan-01	Dec-25	Jan-01	Dec-12		2011
SYSENH236	Sys Enh-New Cust-Richmond	27,029.72	69,728.74	42,699.02	61%	0.01%	27,029.72	69,728.74	42,699.02	Jan-99	Dec-25	Jan-99	Dec-12		2011
SYSENH246	Sys Enh-Exist Cust-Etown	32,949.53	148,546.34	115,596.81	78%	0.02%	32,949.53	148,546.34	115,596.81	Jan-01	Jan-00	Jan-01	Dec-10		2011
SYSENH256	Sys Enhanc-Exist Cust-Shelbyvl	73,596.15	73,821.20	225.05	0%	0.03%	73,596.15	73,821.20	225.05	Jan-01	Dec-25	Jan-01	Dec-12		2011
SYSENH315	Sys Enhan-Exist Cust-Lex	205,669.25	288,978.59	83,309.34	29%	0.10%	205,669.25	288,978.59	83,309.34	Jan-99	Dec-13	Jan-99	Dec-12		2011
SYSENH366	Sys Enhan-Exist Cust-Maysville	71,418.66	57,318.00	(14,100.66)	-25%	0.03%	71,418.66	57,318.00	(14,100.66)	Dec-00	Dec-25	Dec-00	Dec-12		2011
SYSENH416	Sys Enhan-Exist Cust-Pineville	84,672.53	48,003.31	(36,669.22)	-76%	0.04%	84,672.53	48,003.31	(36,669.22)	Jan-99	Dec-25	Jan-99	Dec-12		2011
SYSENH426	Sys Enhan-Exist Cust-London	89,645.06	93,966.81	4,321.75	5%	0.04%	89,645.06	93,966.81	4,321.75	Jan-99	Dec-25	Jan-99	Dec-12		2011
SYSENH766	Sys Enhan-Exist Cust-Norton	87,033.85	44,001.92	(43,031.93)	-98%	0.04%	87,033.85	44,001.92	(43,031.93)	Jan-01	Dec-25	Jan-01	Dec-12		2011
TBRD156OH	Trouble Orders OH - 011560	3,815.33	-	(3,815.33)		0.00%	3,815.33	-	(3,815.33)	May-02	Dec-25	May-02	Dec-12		2011
TBRD216OH	Trouble Orders OH - 012160	28,291.74	81,451.58	53,159.84	65%	0.01%	28,291.74	81,451.58	53,159.84	May-02	Dec-25	May-02	Dec-12		2011
TBRD216UG	Trouble Orders UG - 012160	319.60	-	(319.60)		0.00%	319.60	-	(319.60)			May-02	Dec-12		2011
TBRD236OH	Trouble Orders OH - 012360	13,060.08	20,793.20	7,733.12	37%	0.01%	13,060.08	20,793.20	7,733.12	May-02	Dec-25	May-02	Dec-12		2011
TBRD236UG	Trouble Orders UG - 012360	746.78	-	(746.78)		0.00%	746.78	-	(746.78)			May-02	Dec-12		2011
TBRD246OH	Trouble Orders OH - 012460	150,075.92	185,197.32	35,121.40	19%	0.07%	150,075.92	185,197.32	35,121.40	May-02	Dec-25	May-02	Dec-12		2011
TBRD256OH	Trouble Orders OH - 012560	63,783.13	97,419.98	33,636.85	35%	0.03%	63,783.13	97,419.98	33,636.85	May-02	Dec-25	May-02	Dec-12		2011
TBRD256UG	Trouble Orders UG - 012560	3,582.38	-	(3,582.38)		0.00%	3,582.38	-	(3,582.38)			May-02	Dec-10		2011
TBRD315OH	Trouble Orders OH - 013150	19,310.71	126,896.30	107,585.59	85%	0.01%	19,310.71	126,896.30	107,585.59	May-02	Dec-25	May-02	Dec-12		2011
TBRD315UG	Trouble Orders UG - 013150	4,864.33	-	(4,864.33)		0.00%	4,864.33	-	(4,864.33)			May-02	Dec-12		2011
TBRD366OH	Trouble Orders OH - 013660	52,766.37	73,844.63	21,078.26	29%	0.02%	52,766.37	73,844.63	21,078.26	May-02	Dec-25	May-02	Dec-12		2011
TBRD366UG	Trouble Orders UG - 013660	10,525.08	-	(10,525.08)		0.00%	10,525.08	-	(10,525.08)			May-02	Dec-12		2011
TBRD416OH	Trouble Orders OH - 014160	52,731.70	52,002.89	(728.81)	-1%	0.02%	52,731.70	52,002.89	(728.81)	May-02	Dec-25	May-02	Dec-12		2011
TBRD416UG	Trouble Orders UG - 014160	555.14	-	(555.14)		0.00%	555.14	-	(555.14)			May-02	Dec-12		2011
TBRD426OH	Trouble Orders Overhead	290,337.82	304,991.08	14,653.26	5%	0.13%	290,337.82	304,991.08	14,653.26	Mar-03	Dec-25	Mar-03	Dec-12		2011
TBRD426UG	Trouble Orders Underground	1,322.94	-	(1,322.94)		0.00%	1,322.94	-	(1,322.94)			Mar-03	Dec-12		2011
TBRD766OH	Trouble Orders OH - 017660	94,705.84	28,997.40	(65,708.44)	-227%	0.04%	94,705.84	28,997.40	(65,708.44)	May-02	Dec-25	May-02	Dec-12		2011
TBRD766UG	Trouble Orders UG - 017660	5,054.11	-	(5,054.11)		0.00%	5,054.11	-	(5,054.11)			May-02	Dec-12		2011
TLEQ156	TOOLS AND EQ 156	34,395.54	29,000.00	(5,395.54)	-19%	0.02%	34,395.54	29,000.00	(5,395.54)	May-00	Dec-25	May-00	May-12		2011
TLEQ216	TOOLS AND EQ 216	24,001.25	25,520.00	1,518.75	6%	0.01%	104,136.72	153,672.97	49,536.25	Jan-01	Dec-25	Jan-01	Dec-11		2011
TLEQ236	TOOLS AND EQ 236	17,684.84	27,840.00	10,155.16	36%	0.01%	17,684.84	27,840.00	10,155.16	Jan-01	Dec-25	Jan-01	Dec-11		2011
TLEQ246	TOOLS AND EQ 246	19,517.66	17,400.00	(2,117.66)	-12%	0.01%	144,614.60	178,155.75	33,541.15	Jan-01	Dec-25	Jan-01	Dec-11		2011
TLEQ256	TOOLS AND EQ 256	31,402.59	28,896.91	(2,505.68)	-9%	0.01%	31,402.59	28,896.91	(2,505.68)	Jan-01	Dec-25	Jan-01	Dec-11		2011
TLEQ315	TOOLS AND EQ 315	64,593.72	75,400.00	10,806.28	14%	0.03%	373,548.23	518,319.51	144,771.28	Jan-01	Dec-25	Jan-01	Dec-11		2011
TLEQ366	TOOLS AND EQ 366	32,908.74	24,360.00	(8,548.74)	-35%	0.02%	280,735.94	329,147.87	48,411.93	Jan-01	Dec-25	Jan-01	Dec-11		2011
TLEQ416	TOOLS AND EQ 416	71,525.80	19,998.40	(51,527.40)	-258%	0.03%	71,525.80	19,998.40	(51,527.40)	Jul-01	Dec-25	Jul-01	Dec-11		2011
TLEQ426	TOOLS AND EQ 426	68,861.84	15,080.00	(53,781.84)	-357%	0.03%	68,861.84	15,080.00	(53,781.84)	Jan-01	Dec-25	Jan-01	Dec-11		2011
TLEQ766	TOOLS AND EQ 766	5,405.40	33,999.60	28,594.20	84%	0.00%	5,405.40	33,999.60	28,594.20	Jan-01	Dec-25	Jan-01	Dec-11		2011
TRBORD156	TROUBLE ORDERS 156	151,783.61	246,819.55	95,035.94	39%	0.07%	151,783.61	246,819.55	95,035.94	Jan-01	Dec-14	Jan-01	Dec-12		2011
TRBORD166	TROUBLE ORDERS	(20.33)	-	20.33		0.00%	(20.33)	-	20.33			Jan-01	Feb-10		2011
TRBORD216	TROUBLE ORDERS 216	47,061.84	-	(47,061.84)		0.02%	47,061.84	-	(47,061.84)			Jan-01	Dec-12		2011
TRBORD315	TROUBLE ORDERS 315	120,678.91	-	(120,678.91)		0.06%	120,678.91	-	(120,678.91)			Jan-01	Dec-11		2011
TRBORD366	TROUBLE ORDERS 366	222.73	-	(222.73)		0.00%	222.73	-	(222.73)			Jan-01	Dec-12		2011
XFRM156	Transformer labor 156	32,138.84	31,799.74	(339.10)	-1%	0.01%	32,138.84	31,799.74	(339.10)	Oct-99	Dec-25	Oct-99	Dec-12		2011
XFRM216	Transformer labor 216	24,552.66	11,082.44	(13,470.22)	-122%	0.01%	181,143.24	148,133.00	(33,010.24)	Oct-99	Dec-25	Oct-99	Dec-12		2011
XFRM236	Transformer labor 236	86,240.94	92,800.00	6,559.06	7%	0.04%	86,240.94	92,800.00	6,559.06	Oct-99	Dec-25	Oct-99	Dec-12		2011
XFRM246	Transformer labor 246	54,262.93	45,280.33	(8,982.60)	-20%	0.03%	438,080.73	490,967.46	52,886.73	Oct-99	Dec-25	Oct-99	Dec-12		2011
XFRM256	Transformer labor 256	60,908.35	71,501.20	10,592.85	15%	0.03%	60,908.35	71,501.20	10,592.85	Oct-99	Dec-25	Oct-99	Dec-12		2011
XFRM315	Transformer labor 315	216,173.80	140,784.71	(75,389.09)	-54%	0.10%	1,826,744.24	1,850,876.65	24,132.41	Oct-99	Dec-25	Oct-99	Dec-12		2011
XFRM366	Transformer labor 366	46,499.79	50,000.90	3,501.11	7%	0.02%	46,499.79	50,000.90	3,501.11	Oct-99	Dec-25	Oct-99	Dec-12		2011
XFRM416	Transformer labor 416	2,201.38	8,998.43	6,797.05	76%	0.00%	100,895.64	124,931.08	24,035.44	Oct-99	Dec-25	Oct-99	Dec-12		2011
XFRM426	Transformer labor 426	13,798.53	20,094.91	6,296.38	31%	0.01%	13,798.53	20,094.91	6,296.38	Oct-99	Dec-25	Oct-99	Dec-12		2011
XFRM766	Transformer labor 766	14,098.90	11,490.80	(2,608.10)	-23%	0.01%	146,410.95	154,872.83	8,461.88	Oct-99	Dec-25	Oct-99	Dec-12		2011
		203,042,999.34	**215,256,372.79**	**12,213,373.45**											**2011 Tota**
113305	KU DIST LINE TRANSFORMERS	7,178,372.58	5,779,303.37	(1,399,069.21)	-24%	2.16%	7,178,372.58	5,779,303.37	(1,399,069.21)	Oct-01	Dec-25	Oct-01	Nov-08	KU transformer usage more than anticipated in budget.	2012
117150	Trimble County 2 KU	8,561,868.81	5,949,446.65	(2,612,422.16)	-44%	2.58%	503,830,987.01	500,831,521.38	(2,999,465.63)	Jan-03	Jan-11	Jan-03	Jan-11	Additional charges associated with Boiler Tube warranty issue.	2012
117362	Accrued Labor - KU	(253,796.71)	-	253,796.71		-0.08%	21,256.77	230,275.14	209,018.37	Mar-04	Dec-15	Mar-04	Jan-00		2012
118216	Trimble 2 Trans. Projects - KU	288,653.99	-	(288,653.99)		0.09%	65,551,439.37	65,251,823.68	(299,615.69)	Jul-04	Aug-11	Jul-04	Jul-10		2012
119518	Shelbyville Northwest Bypass	(280.39)	-	280.39		0.00%	1,504.41	1,784.80	280.39			Sep-04	Dec-11		2012
119903	Clear A&G 12/04	(686,708.69)	-	686,708.69		-0.21%	(373,539.94)	955,753.77	1,329,293.71			Jan-05	Jan-00	This project is used for the annual true-up activity and does not have a cooresponding budget amount.	2012
120418	DX2 JOHNSON VLV REFURB 11	233,483.95	671,063.08	437,579.13	65%	0.07%	745,337.35	1,182,916.47	437,579.12	Jan-10	Aug-12	Jan-10	Aug-12	Scope of work required for installation was less than anticipated.	2012
120756	Misc. A/R Uncollect - KU Cap	59,848.03	-	(59,848.03)		0.02%	54,687.54	22,075.75	(32,611.79)			Jun-05	Jan-00		2012
121344	ESTILL COUNTY ENERGY PART	(50,181.93)	-	50,181.93		-0.02%	0.00	50,181.93	50,181.93			Nov-05	Sep-11		2012
121501	Lebanon-Lebanon Ind 69kV	466,586.70	670,619.84	204,033.14	30%	0.14%	466,586.70	670,619.84	204,033.14	Jan-12	Jul-12	Jan-12	Sep-12		2012
121593	GH3 SCR CATALYST ADDITION	843,088.46	891,839.41	48,750.95	5%	0.25%	2,543,747.42	2,802,544.07	258,796.65	Jan-08	Dec-13	Jan-08	Nov-13		2012
121594	GH4 SCR CATALYST ADDITION	785,910.00	850,072.84	64,162.84	8%	0.24%	2,067,422.25	2,797,121.81	729,699.56	Oct-12	Oct-13	Oct-12	Oct-13		2012

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
122086	DX1 OVERHAUL 11-12	2,638,489.90	3,130,071.51	491,581.61	16%	0.79%	4,866,937.38	4,800,402.07	(66,535.31)	Jul-06	Dec-12	Jul-06	Mar-13	Project start delayed due to waiting on DX 2 overhaul completion (DX 1 carried into 2013)	2012
122177	Millersburg Control Hse Repl	(271.19)	-	271.19		0.00%	687,951.83	688,223.02	271.19			Jan-07	Jul-11		2012
122675	Hardin Co-Bonvlle 69kV	1,037.00	-	(1,037.00)		0.00%	558.18	(478.82)	(1,037.00)			Jan-07	Dec-09		2012
123136	KU POLE INSPECTION	1,479,307.58	6,283,000.24	4,803,692.66	76%	0.45%	1,479,307.58	6,283,000.24	4,803,692.66	Jan-05	Dec-10	Jan-05	Jul-12	Budget is developed at a higher level to encompass multiple projects and reallocated to individual pole inspection projects. The reallocation process started later in the year so there are some actuals on this project before that happened. The KU Pole Inspection projects are: 123136, 136369, 136370, 136375, 136373, 136374, 136377, 136371, 136372, 136378. Net variance for these projects is a positive $1.5M. These projects experienced lower than average reject rate for areas selected for inspection and treatment which resulted in fewer poles to be replaced.	2012
123218	BR 1/2 SW Pump Feed Repl 11	9,231.54	-	(9,231.54)		0.00%	275,647.36	547,415.82	271,768.46	Sep-08	Feb-12	Sep-08	Mar-12		2012
123219	KU BRCT7 A/B Conversion 08	698,790.61	-	(698,790.61)		0.21%	3,646,196.01	3,178,257.21	(467,938.80)			Mar-08	Jun-09	Favorable LTSA deferred asset adjustment due to lower than projected generation	2012
123271	UK HOSP DIST RELOC OH WOOD/EUC	14,159.80	-	(14,159.80)		0.00%	14,180.42	20.62	(14,159.80)			Aug-07	Dec-11		2012
123871	BRCT8 HGC Recond 11-12	-	206,864.89	206,864.89	100%	0.00%	795,725.36	920,910.89	125,185.53	Apr-08	Aug-13	Apr-08	May-13		2012
123907	BRCT9 C Inspection 12-13	1,444,294.12	1,454,545.61	10,251.49	1%	0.43%	7,615,072.43	11,257,904.18	3,642,831.75	Dec-94	Dec-13	Dec-94	Dec-13		2012
123909	BRCT 11N2 Controls Upgr 11-12	1,480,276.79	2,243,326.38	763,049.59	34%	0.45%	1,488,679.15	2,243,326.38	754,647.23	Apr-12	Dec-12	Apr-12	Dec-12	Actual cost came in significantly under preliminary budget obtained from vendor. The decision was made to keep Input / output models in place that reduced installation costs. Competitive bidding at time of project execution helped to reduce the costs as well.	2012
123954	GS DQIStrat 2010	3,045.85	-	(3,045.85)		0.00%	303,710.52	300,664.67	(3,045.85)	Jun-10	Sep-11	Jun-10	Dec-11		2012
124177	GH2 4KV BREAKER REFURB	5,822.13	-	(5,822.13)		0.00%	785,414.45	779,592.32	(5,822.13)	Oct-09	Aug-10	Oct-09	Dec-10		2012
124209	GH2 REPL COAL PIPE ADJ TO BLR	344,905.21	355,866.50	10,961.29	3%	0.10%	344,905.21	355,866.50	10,961.29	May-08	May-12	May-08	May-12		2012
124212	BR3 Primary SH Repl 12	1,004,597.50	2,450,022.05	1,445,424.55	59%	0.30%	2,073,125.26	3,531,177.52	1,458,052.26	Dec-08	Nov-12	Dec-08	Nov-12	Budgetary estimates were higher than actuals both in labor & material	2012
124213	DX2 Overhaul 11	423,185.93	171,417.45	(251,768.48)	-147%	0.13%	4,460,619.77	4,208,851.29	(251,768.48)	Dec-10	Aug-12	Dec-10	Aug-12		2012
124220	GH3 SH SPRAY VALVE RETROFIT	(684.99)	-	684.99		0.00%	392,820.32	597,680.64	204,860.32	Aug-10	Nov-13	Aug-10	Nov-13		2012
124249	BR2 Controls Repl 10&11	5,676.39	-	(5,676.39)		0.00%	3,317,617.79	3,311,940.93	(5,676.86)	Jan-10	Dec-11	Jan-10	Nov-11		2012
124253	BR1 Water Induct Cntrl 12	57,221.77	608,421.97	551,200.20	91%	0.02%	57,221.77	608,421.97	551,200.20	Oct-09	Mar-15	Oct-09	Jan-00	Project cancelled due to potential pending retirement due to environmental regulations	2012
124257	BR 1&2 Conv Room Roof Repl 10	(23,442.67)	-	23,442.67		-0.01%	103,596.41	127,039.08	23,442.67	Jan-10	Jun-11	Jan-10	Jun-11		2012
124261	BR1 1-2 SB Air Comp Repl 11	310,343.23	-	(310,343.23)		0.09%	415,932.83	99,679.09	(316,253.74)	Jul-09	May-12	Jul-09	Feb-13	Project completed later than budgeted due to material delivery	2012
124262	BR1 Precip Rapper Repl 11	(7,605.75)	-	7,605.75		0.00%	97,397.42	105,003.17	7,605.75	Jul-09	May-11	Jul-09	Apr-11		2012
124282	BR1 IR & IK Sootblower Repl 12	3,240.37	-	(3,240.37)		0.00%	575,357.99	572,117.62	(3,240.37)	Jul-10	Mar-12	Jul-10	Dec-11		2012
124288	BR3 Generator Rewind 13	9,786,590.33	9,743,752.36	(42,837.97)	0%	2.95%	15,404,576.54	15,453,772.74	49,196.20	Jul-10	Dec-12	Jul-10	Nov-12		2012
124332	GH2 2ND STAGE DIAPH REPL	440,954.88	606,583.25	165,628.37	27%	0.13%	459,231.86	624,860.23	165,628.37	May-08	Jun-12	May-08	May-12		2012
124338	GH2 REHEAT PENDANT ASSY	953,164.44	1,493,581.28	540,416.84	36%	0.29%	3,573,028.89	4,113,445.73	540,416.84	Nov-10	Jun-12	Nov-10	May-12	Material purchase paid ahead of schedule in 2011 (budgeted in 2012)	2012
124342	GH BU BUCKET AND CHAIN 12	353,063.09	481,172.80	128,109.71	27%	0.11%	353,063.09	481,172.80	128,109.71	Dec-11	Sep-12	Dec-11	Aug-12		2012
124580	Comp-related equip- KU 2011	(5,610.10)	-	5,610.10		0.00%	75,078.03	80,688.13	5,610.10	Feb-08	Nov-11	Feb-08	Feb-11		2012
124607	GH2 ECONOMIZER REPL	1,759,409.15	2,598,016.05	838,606.90	32%	0.53%	5,314,510.83	6,153,117.73	838,606.90	Nov-10	Jun-12	Nov-10	May-12	Material purchase paid ahead of schedule in 2011 (budgeted in 2012)	2012
124782	09 CENT BLUEGRASS STATION	(82,325.86)	-	82,325.86		-0.02%	652,996.81	886,159.48	233,162.67	Jan-09	Aug-10	Jan-09	Aug-10		2012
124930	LOANED DO TO TRANS MTP KU	-	151,315.36	151,315.36	100%	0.00%	-	387,355.41	387,355.41	Jan-12	Dec-14				2012
124934	RCKY BR-POCKET 69K CAWD STR86	176.70	-	(176.70)		0.00%	(25,763.12)	(25,939.82)	(176.70)			Aug-08	Apr-11		2012
124939	Process Improvement Tools KU	-	125,000.00	125,000.00	100%	0.00%	-	125,000.00	125,000.00	Jan-09	Jan-12				2012
125028	Brown North - Tyrone 138kV	(3,849.66)	-	3,849.66		0.00%	2,192,456.56	2,196,306.22	3,849.66	Aug-10	Nov-11	Aug-10	Aug-11		2012
125378	HW/SW Dev Tools 026580-KU11	28.46	-	(28.46)		0.00%	7,365.17	7,336.71	(28.46)	Jan-11	Dec-11	Jan-11	May-12		2012
125389	Rate Case-KU11	-	151,560.00	151,560.00	100%	0.00%	-	151,560.00	151,560.00	Jun-12	Dec-11				2012
125421	Identity Mgmt - KU11	1,032.27	-	(1,032.27)		0.00%	9,391.77	8,359.50	(1,032.27)	Dec-11	Jan-12	Dec-11	May-12		2012
125434	Access Switch Rotation-KU11	2,527.00	-	(2,527.00)		0.00%	201,286.46	198,759.46	(2,527.00)	Jan-11	Dec-11	Jan-11	Jan-12		2012
125448	Wireless Buildout-KU11	8,417.55	-	(8,417.55)		0.00%	129,338.79	120,921.24	(8,417.55)	Jan-11	Dec-11	Jan-11	Dec-11		2012
125460	Bulk Pwr & Env Systems-KU11	(20.17)	-	20.17		0.00%	77,968.68	77,988.85	20.17	Jan-11	Dec-11	Jan-11	Dec-11		2012
125462	Connect to KU Remote Off-KU11	3,102.10	-	(3,102.10)		0.00%	260,604.54	257,502.44	(3,102.10)	Jan-11	Dec-11	Jan-11	Dec-11		2012
125469	Outside Cable Plant-KU11	1,094.81	-	(1,094.81)		0.00%	123,310.57	122,215.76	(1,094.81)	Jan-11	Dec-11	Jan-11	Dec-11		2012
125470	Pur/Rebuild Radio Sites-KU11	2,211.70	-	(2,211.70)		0.00%	74,204.19	74,040.49	(163.70)	Jan-11	Dec-11	Jan-11	May-12		2012
125479	Telephone Sys Cap Exp-KU11	4,076.34	-	(4,076.34)		0.00%	60,565.26	56,488.92	(4,076.34)	Jan-11	Dec-11	Jan-11	Dec-11		2012
125489	TierC rot desktop/laptop-KU11	216.00	-	(216.00)		0.00%	423,735.45	423,519.45	(216.00)	Jan-11	Dec-11	Jan-11	May-12		2012
125499	KU MW BACKBONE RENOVATION	3,033,910.86	3,021,059.00	(12,851.86)	0%	0.91%	6,871,868.95	5,211,806.26	(1,660,062.69)	Jan-10	Sep-14	Jan-10	Aug-14		2012
125528	Patches & CCS Rel Upg-KU11	-	252,600.00	252,600.00	100%	0.00%	-	252,600.00	252,600.00	Aug-12	Dec-12				2012
125568	Server Hardware Refresh-KU11	1,285.36	-	(1,285.36)		0.00%	259,583.83	258,298.47	(1,285.36)	Jun-10	Dec-11	Jun-10	Jan-12		2012
125644	Oracle IPM (KU %)	(70,519.03)	-	70,519.03		-0.02%	191,810.32	262,329.35	70,519.03	Jul-10	Dec-11	Jul-10	Jan-12		2012
125666	PowerPlant Upgrade (KU %)	(306.25)	-	306.25		0.00%	232,371.37	232,677.62	306.25	Jul-10	Nov-10	Jul-10	May-11		2012
125668	PowerPlant - Version (KU %)	76,369.33	153,843.20	77,473.87	50%	0.02%	76,369.33	400,000.00	323,630.67	Mar-12	May-12	Mar-12	Sep-12		2012
125670	Stores Capital - 2012 (KU %)	-	19,500.00	19,500.00	100%	0.00%	-	19,500.00	19,500.00	Feb-12	Nov-12				2012
125677	*MEREDITH 138 KV TAP	(0.02)	-	0.02		0.00%	(0.11)	(0.09)	0.02	May-10	Jan-12	May-10	Dec-12		2012
125744	Lake Reba 163- BGAD 138kV Line	(13,537.57)	-	13,537.57		0.00%	97,606.25	111,143.82	13,537.57	Sep-08	Sep-11	Sep-08	Oct-12		2012
125996	Grahamville-DOE 161kV Line	464,497.97	548,302.35	83,804.38	15%	0.14%	2,751,871.00	2,835,675.38	83,804.38	Mar-09	Nov-12	Mar-09	Dec-11		2012
126029	GR U4 Turbine Roof Repl	-	175,185.14	175,185.14	100%	0.00%	-	175,185.14	175,185.14	Feb-12	Sep-12				2012
126030	GR U3 Precip Field Repl	-	215,323.21	215,323.21	100%	0.00%	-	215,323.21	215,323.21	Jan-12	Nov-12				2012
126031	GR U3 Expansion Joint Repl	13,787.34	70,170.86	56,383.52	80%	0.00%	13,787.34	70,170.86	56,383.52	Jan-12	Dec-12	Jan-12	Dec-12		2012
126059	BR CY Dust Collector Upgr 10	506.83	-	(506.83)		0.00%	27,849.43	27,342.60	(506.83)	Nov-09	Dec-11	Nov-09	Dec-11		2012
126060	BR3 Station Air Comp Repl 12	318.09	-	(318.09)		0.00%	72,390.02	72,071.93	(318.09)			Jun-11	Dec-11		2012
126063	BR Misc Motor Rbld/Repl 12	-	77,276.55	77,276.55	100%	0.00%	-	77,276.55	77,276.55	Nov-11	Dec-12				2012
126064	BR Conveyor Belt Repl 12	-	89,304.64	89,304.64	100%	0.00%	-	89,304.64	89,304.64	Nov-11	Dec-12				2012
126065	BR Asbestos Abatement 12	-	83,340.32	83,340.32	100%	0.00%	-	83,340.32	83,340.32	Nov-11	Dec-12				2012

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
126066	BR3 Generator Flux Probe 12	-	21,051.46	21,051.46	100%	0.00%	-	21,051.46	21,051.46	Nov-11	Dec-12				2012
126069	BR3-4 Pulv Gearbox Rebld 12	398,537.55	280,448.61	(118,088.94)	-42%	0.12%	609,545.92	487,748.45	(121,797.47)	Jan-11	Dec-12	Jan-11	Nov-12		2012
126084	BRCT Advent Test Bed 11	302,186.01	400,970.50	98,784.49	25%	0.09%	302,186.01	400,970.50	98,784.49	Jul-12	Dec-12	Jul-12	Dec-12		2012
126103	GS KU CEMS Shelter Repl	(17,852.19)	-	17,852.19		-0.01%	-	4,645,352.19	4,645,352.19	Jul-10	Nov-15	Jul-10	Jun-12		2012
126106	GS KU Sys Lab Expansion	251,068.29	116,000.00	(135,068.29)	-116%	0.08%	255,306.75	116,000.00	(139,306.75)	Jan-12	Jan-13	Jan-12	Nov-12		2012
126158	GS Disturbance Monitor Equip	259,495.04	290,700.00	31,204.96	11%	0.08%	773,387.31	803,392.94	30,005.63	Jan-10	Jan-13	Jan-10	Nov-12		2012
126180	*KMPASubstation	658,620.05	-	(658,620.05)		0.20%	4,218,273.02	3,529,450.72	(688,822.30)	Jan-09	Jan-12	Jan-09	Feb-12	Originally planned to be completed in 2011, outage constraints in 2011 extended the project into 2012.	2012
126200	GR 2012 Asbestos Abatement	23,355.26	50,122.34	26,767.08	53%	0.01%	23,355.26	50,122.34	26,767.08	Jan-12	Dec-12	Jan-12	Dec-12		2012
126201	GR Miscellaneous Motor Rew	19,100.01	84,203.80	65,103.79	77%	0.01%	19,100.01	84,203.80	65,103.79	Jan-12	Dec-12	Jan-12	Dec-12		2012
126266	TC CT VLRA Batter.	34,217.26	76,623.31	42,406.05	55%	0.01%	54,157.13	76,623.31	22,466.18	May-09	Jan-13	May-09	Oct-12		2012
126268	TC CT 5 of 6 GFP	36,970.99	65,744.87	28,773.88	44%	0.01%	50,147.90	65,744.87	15,596.97	May-09	Jan-13	May-09	Oct-13		2012
126295	GH2 Pulv Vert Shaft Rebuild	(4,708.18)	-	4,708.18		0.00%	379,199.80	383,907.98	4,708.18	Feb-11	Dec-11	Feb-11	Nov-11		2012
126296	GH2 SH Platen Replacement	687,948.58	1,527,701.72	839,753.14	55%	0.21%	2,434,802.47	3,274,555.61	839,753.14	Nov-10	Jun-12	Nov-10	May-12	Material purchase paid in 2011 (budgeted in 2012) and installation less due to competitive bidding	2012
126297	GH2 7th & 8th St Bucket Repl	331,443.90	400,977.68	69,533.78	17%	0.10%	331,443.90	400,977.68	69,533.78	Oct-09	May-12	Oct-09	May-12		2012
126298	GH1 Throttle Vlv Seat Repl	122,739.24	325,794.17	203,054.93	62%	0.04%	122,739.24	325,794.17	203,054.93	Oct-09	Apr-12	Oct-09	Mar-12		2012
126300	GH Aerial Lifts	-	133,325.26	133,325.26	100%	0.00%	117,111.76	250,437.02	133,325.26	Oct-09	Dec-11	Oct-09	Dec-11		2012
126301	GH Conveyor Belt Repl 12	-	380,922.00	380,922.00	100%	0.00%	-	380,922.00	380,922.00	Oct-09	Dec-12			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects	2012
126305	GH2 ESP Plate Suspension	426,226.68	801,955.36	375,728.68	47%	0.13%	426,226.68	801,955.36	375,728.68	Oct-09	Jun-12	Oct-09	May-12	Inspection revealed less damage than anticipated	2012
126306	GH Miscellaneous Motors 12	-	304,732.45	304,732.45	100%	0.00%	-	304,732.45	304,732.45	Jan-12	Dec-12			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects	2012
126307	GH2 Main Turbine Packing Repl	418,261.66	490,189.00	71,927.34	15%	0.13%	418,261.66	490,189.00	71,927.34	Oct-09	Jun-12	Oct-09	May-12		2012
126508	London Substation	(271.83)	-	271.83		0.00%	113,882.25	114,154.08	271.83	Jan-10	Dec-10	Jan-10	Feb-11		2012
126509	DSP Harlan Wye Sub Upgrade	(12,572.70)	-	12,572.70		0.00%	729,374.10	741,946.80	12,572.70	Jan-10	Dec-11	Jan-10	Jan-12		2012
126529	Versailles-Sub Project	749,014.51	-	(749,014.51)		0.23%	739,734.51	-	(739,734.51)	Jan-10	Dec-12	Jan-12	Apr-13	Emergent work to purchase available property for new Versailles substation.	2012
126530	Rineyville Sub Project	157,374.85	100,000.00	(57,374.85)	-57%	0.05%	1,299,867.63	1,242,492.78	(57,374.85)	Jan-10	Jun-12	Jan-10	May-12		2012
126534	DSP Richmond 2 Sub Upgrade	42,231.25	-	(42,231.25)		0.01%	1,280,185.70	1,237,954.45	(42,231.25)	Jan-10	Jun-12	Jan-10	Jul-12		2012
126535	DSP Adams Substation	(2,611.75)	-	2,611.75		0.00%	688,606.89	691,218.64	2,611.75	Jan-10	Dec-11	Jan-10	Jan-12		2012
126536	DSP Oxford Substation	(2,611.75)	-	2,611.75		0.00%	728,461.96	731,073.71	2,611.75	Jan-10	Dec-11	Jan-10	Jan-12		2012
126539	DSP Joyland 2 Breaker	(661.23)	-	661.23		0.00%	169,538.66	170,199.89	661.23	Jan-10	Dec-10	Jan-10	Jan-12		2012
126595	TC CT HGPI KU#3	69,597.55	-	(69,597.55)		0.02%	2,415,638.98	2,346,041.43	(69,597.55)	Jul-09	Jan-12	Jul-09	Dec-11		2012
126596	TC CT HGPI KU#4	2,333,079.27	2,530,875.00	197,795.73	8%	0.70%	2,464,006.75	2,530,875.00	66,868.25	Jul-09	Sep-12	Jul-09	Sep-12		2012
126623	SIMPSONVILLE FAC IMPRVMTS-2011	(118,534.74)	-	118,534.74		-0.04%	34,531.81	153,066.55	118,534.74	Dec-09	Jun-12	Dec-09	Dec-10		2012
126638	GS-KU-Cyber Security	132,561.23	1,259,800.00	1,127,238.77	89%	0.04%	2,109,033.34	2,229,600.48	120,567.14	Dec-09	Dec-13	Dec-09	Dec-13	Work required by CIP put on hold because of uncertainty of NERC standard approval (CIP Version 4 was nullified by NERC in preparation for Version 5).	2012
126658	ADD CAPACITORS	64,966.97	-	(64,966.97)		0.02%	64,966.97	-	(64,966.97)	Jan-10	May-10	Jan-10	Jul-12		2012
126738	DSP UK West Substation Add	349,771.34	434,914.77	85,143.43	20%	0.11%	1,671,798.58	1,726,957.82	55,159.24	Jan-11	Dec-12	Jan-11	Dec-12		2012
126743	DSP Greasy Creek Sub Upgrade	210,691.91	133,722.82	(76,969.09)	-58%	0.06%	519,026.32	442,057.23	(76,969.09)	Jun-11	Dec-12	Jun-11	Oct-12		2012
126755	KU MISC BUSINESS OFFICE 2010	(361.00)	-	361.00		0.00%	121,165.02	121,526.02	361.00	Jan-10	Dec-10	Jan-10	Nov-12		2012
126773	West Cliff Rebuild	204,534.14	-	(204,534.14)		0.06%	3,033,911.36	2,824,488.04	(209,423.32)	Sep-10	Jul-12	Sep-10	Jul-12		2012
126781	Station Srvce Transfrmr-2010	3,391.10	-	(3,391.10)		0.00%	189,724.61	186,333.51	(3,391.10)	Oct-10	Feb-11	Oct-10	Feb-11		2012
126783	Meredith	-	(0.15)	(0.15)	100%	0.00%	36.12	(0.13)	(36.25)	Sep-10	Jun-12	Sep-10	Jun-12		2012
126784	Central Hardin	(19.00)	-	19.00		0.00%	0.00	18.92	18.92	Aug-10	Jun-11	Aug-10	Jun-11		2012
126785	Work Mgmt / FRP software	(30,476.78)	-	30,476.78		-0.01%	2,686,745.65	2,717,222.43	30,476.78	Mar-10	Oct-11	Mar-10	Oct-11		2012
126794	Inst 69kv/54.0MVA Capactr FMC	(4,143.16)	-	4,143.16		0.00%	436,626.70	440,769.86	4,143.16	Jan-10	Dec-10	Jan-10	Jun-11		2012
126795	69k/21.6MVAR Nich City Sub	94,828.63	-	(94,828.63)		0.03%	385,297.29	336,654.92	(48,642.37)	Jan-10	Jun-12	Jan-10	Apr-12		2012
126799	Boonesboro-N 1200A Bkr 213-608	88,192.11	141,104.18	52,912.07	37%	0.03%	94,242.62	141,104.18	46,861.56	Jan-12	Jul-12	Jan-12	Jul-12		2012
126803	Draw DT/Enhance AutoCAD-KU	135,832.09	-	(135,832.09)		0.04%	169,171.38	33,338.19	(135,833.19)	Apr-11	Nov-12	Apr-11	Apr-13		2012
126823	DX Dam Leakage Remediation	(1,776.90)	-	1,776.90		0.00%	11,485,663.43	18,592,440.33	7,106,776.90	Nov-09	Dec-13	Nov-09	Dec-11		2012
126866	HW/SW Dev Tools 026540-KU12	12,194.13	25,260.00	13,065.87	52%	0.00%	12,194.13	25,260.00	13,065.87	Jan-12	Dec-12	Jan-12	Nov-12		2012
126872	HW/SW Dev Tools 026580-KU12	-	18,667.50	18,667.50	100%	0.00%	-	18,667.50	18,667.50	Dec-11	Dec-12				2012
126883	New Tech Implement-KU12	-	99,560.00	99,560.00	100%	0.00%	-	99,560.00	99,560.00	Jan-12	Dec-12				2012
126891	Monitor Replacement-KU12	11,284.79	20,000.00	8,715.21	44%	0.00%	11,284.79	20,000.00	8,715.21	Jan-12	Dec-12	Jan-12	Dec-12		2012
126897	Tech Refresh - KU12	655,193.52	708,359.52	53,166.00	8%	0.20%	655,724.14	708,359.52	52,635.38	Feb-12	Dec-12	Feb-12	Sep-13		2012
126902	Lou Electrical Upg-KU12	24,552.01	24,890.00	337.99	1%	0.01%	24,552.01	24,890.00	337.99	Jan-12	Dec-12	Jan-12	Dec-12		2012
126904	Lou Racks & Furniture-KU12	11,840.09	12,445.00	604.91	5%	0.00%	11,840.09	12,445.00	604.91	Jan-12	Dec-12	Jan-12	Dec-12		2012
126908	Replace Air Handler Unit-KU12	5,084.11	44,802.00	39,717.89	89%	0.00%	14,491.61	44,802.00	30,310.39	Aug-10	Dec-12	Aug-10	Dec-12		2012
126910	ReplChillerPumps-BOC DC-KU12	146,772.76	14,934.00	(131,838.76)	-883%	0.04%	146,772.76	14,934.00	(131,838.76)	Oct-12	Dec-12	Oct-12	Dec-12		2012
126914	Srvr Cap Expan & Rel-KU12	41,371.65	42,313.00	941.35	2%	0.01%	41,371.65	42,313.00	941.35	Aug-10	Dec-12	Aug-10	Oct-12		2012
126916	Server Hardware Refresh-KU12	446,912.93	552,647.50	105,734.57	19%	0.13%	450,828.92	552,647.50	101,818.58	Jan-12	Dec-12	Jan-12	Feb-13		2012
126918	Simpsonville Elect Upg-KU12	39,805.05	47,291.00	7,485.95	16%	0.01%	39,755.99	47,291.00	7,535.01	Jan-11	Dec-12	Jan-11	Feb-13		2012
126920	Simpsonville Racks&Furn-KU12	9,849.67	12,445.00	2,595.33	21%	0.00%	9,849.67	12,445.00	2,595.33	Aug-10	Dec-12	Aug-10	Dec-12		2012
126923	Cabling for Server Conn-KU12	17,708.53	22,401.00	4,692.47	21%	0.01%	17,708.53	22,401.00	4,692.47	Jan-12	Dec-12	Jan-12	Oct-12		2012
126925	Data Center Software-KU12	24,269.82	22,401.00	(1,868.82)	-8%	0.01%	24,269.82	22,401.00	(1,868.82)	Sep-12	Dec-12	Sep-12	Dec-12		2012
126929	VESDA Interlock CRAC-KU12	44,528.40	37,335.00	(7,193.40)	-19%	0.01%	44,528.40	37,335.00	(7,193.40)	Mar-12	Dec-12	Mar-12	Nov-12		2012
126931	Bulk Pwr & Env Systems-KU12	22,127.20	25,205.50	3,078.30	12%	0.01%	22,791.74	25,205.50	2,413.76	Jan-12	Jan-13	Jan-12	Jan-13		2012
126932	Connect to KU Remote Off-KU12	146,215.45	257,371.10	111,155.65	43%	0.04%	146,057.77	257,371.10	111,313.33	Jan-12	Dec-12	Jan-12	Dec-12		2012
126936	Mobile Radio-KU12	38,727.39	49,858.60	11,131.21	22%	0.01%	41,005.33	49,858.60	8,853.27	Jan-12	Dec-12	Jan-12	Jan-12		2012
126938	NtwkAccessDev/Site Infrs-KU12	45,854.13	62,540.60	16,686.47	27%	0.01%	61,624.04	62,540.60	916.56	Jan-12	Dec-12	Jan-12	Feb-13		2012
126940	Ntwk Tools/Test Equip-KU12	50,102.43	49,912.80	(189.63)	0%	0.02%	50,102.43	49,912.80	(189.63)	Jan-12	Dec-12	Jan-12	Dec-12		2012
126943	Outside Cable Plant-KU12	30,744.35	100,503.20	69,758.85	69%	0.01%	30,744.35	100,503.20	69,758.85	Jan-12	Dec-12	Jan-12	Jan-13		2012
126945	Pur/Rebuild Radio Sites-KU12	152,503.58	74,670.20	(77,833.38)	-104%	0.05%	144,010.26	74,670.20	(69,340.06)	Jan-12	Dec-12	Jan-12	Feb-13		2012

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
126947	Site Sec Improvements-KU12	28,968.66	25,046.80	(3,921.86)	-16%	0.01%	28,968.66	25,046.80	(3,921.86)	Sep-12	Dec-12	Sep-12	Dec-12		2012
126949	Phone Sys Capacity Exp-KU12	72,218.68	74,985.60	2,766.92	4%	0.02%	72,218.68	74,985.60	2,766.92	Jan-12	Dec-12	Jan-12	Dec-12		2012
126951	Cisco UC&C-KU12	724,960.92	995,600.90	270,639.98	27%	0.22%	911,100.30	995,600.90	84,500.60	Jan-12	Dec-12	Jan-12	Sep-13		2012
126957	Conv-Leased T1 Circ-Wls-KU12	30,208.58	40,139.60	9,931.02	25%	0.01%	30,208.58	40,139.60	9,931.02	Jan-12	Dec-12	Jan-12	Sep-12		2012
126958	KU SCADA Radio Repl-KU12	48,353.30	50,632.00	2,278.70	5%	0.01%	263,278.04	250,632.00	(12,646.04)	Jan-12	Jul-14	Jan-12	May-14		2012
126962	Vacate old KU Radio Shop-KU12	37,549.26	102,210.00	64,660.74	63%	0.01%	37,549.26	102,210.00	64,660.74	Apr-12	Dec-12	Apr-12	Sep-12		2012
126964	Backup Capacity Exp-KU12	-	99,560.20	99,560.20	100%	0.00%	-	99,560.20	99,560.20	Jan-12	Dec-12				2012
126966	MidLevel Storage Refresh-KU12	1,004,239.77	201,609.20	(802,630.57)	-398%	0.30%	1,142,224.91	201,609.20	(940,615.71)	Jan-12	Aug-13	Jan-12	Mar-14	Timing of this project was accelerated to 2012 from the original planned date of 2013 in order to take advantage of O&M savings as a result of this project.	2012
126972	SAN Capacity Exp-KU12	126,205.21	99,560.00	(26,645.21)	-27%	0.04%	126,205.21	99,560.00	(26,645.21)	Jul-12	Dec-12	Jul-12	Oct-12		2012
126976	Upgrd Vmware Infrast-KU12	45,143.90	47,447.80	2,303.90	5%	0.01%	44,166.00	47,447.80	3,281.80	Feb-12	Dec-12	Feb-12	Dec-12		2012
126988	Upgrade to SQL 2011-KU12	-	22,002.80	22,002.80	100%	0.00%	-	22,002.80	22,002.80	Jan-12	Dec-12				2012
126990	Access Switch Rotate-KU12	244,578.60	248,901.00	4,322.40	2%	0.07%	244,578.60	248,901.00	4,322.40	Feb-12	Dec-12	Feb-12	Dec-12		2012
126992	CERUS III-KU12	229,518.31	225,582.30	(3,936.01)	-2%	0.07%	209,920.00	225,582.30	15,662.30	Feb-12	Dec-12	Feb-12	Dec-12		2012
126994	Core Network Infra-KU12	72,896.08	74,670.20	1,774.12	2%	0.02%	72,896.08	74,670.20	1,774.12	Jan-12	Dec-12	Jan-12	Dec-12		2012
126996	Data Networks Test Tools-KU12	20,549.96	25,046.80	4,496.84	18%	0.01%	20,789.00	25,046.80	4,257.80	Jan-12	Dec-12	Jan-12	Jan-13		2012
126998	Net Access Dev & Gateway-KU12	23,251.10	25,046.80	1,795.70	7%	0.01%	23,251.10	25,046.80	1,795.70	Jan-12	Dec-12	Jan-12	Dec-12		2012
127000	Network Management-KU12	178,313.51	183,271.00	4,957.49	3%	0.05%	178,313.51	183,271.00	4,957.49	May-12	Oct-12	May-12	Dec-12		2012
127002	Sec Infrastructure Enh-KU12	49,404.62	50,095.60	690.98	1%	0.01%	50,023.30	50,095.60	72.30	Jan-12	Dec-12	Jan-12	Jan-13		2012
127004	Wireless Upgrade-KU12	119,602.24	149,420.00	29,817.76	20%	0.04%	124,298.86	149,420.00	25,121.14	Jan-12	Dec-12	Jan-12	Dec-12		2012
127006	DB Tools and Equip-KU12	34,771.32	37,335.00	2,563.68	7%	0.01%	34,771.32	37,335.00	2,563.68	May-12	Dec-12	May-12	Dec-12		2012
127010	Data Protection-KU12	28,842.00	25,047.30	(3,794.70)	-15%	0.01%	28,842.00	25,047.30	(3,794.70)	Jan-12	Dec-12	Jan-12	Oct-12		2012
127012	Identity Mgmt - KU12	-	12,445.00	12,445.00	100%	0.00%	-	12,445.00	12,445.00	Jan-12	Dec-12				2012
127016	IT Sec Infrastructure-KU12	8,110.00	62,382.30	54,272.30	87%	0.00%	8,110.00	62,382.30	54,272.30	Jan-12	Dec-12	Jan-12	Dec-12		2012
127020	Msging Sec Infrastr -KU12	6,848.27	124,764.70	117,916.43	95%	0.00%	6,848.27	124,764.70	117,916.43	Aug-12	Dec-12	Aug-12	Nov-12		2012
127022	Vulnerability Scanning-KU12	51,013.68	25,047.30	(25,966.38)	-104%	0.02%	51,013.68	25,047.30	(25,966.38)	Mar-12	Dec-12	Mar-12	Oct-12		2012
127026	Microsoft License-KU12	64,314.76	37,335.00	(26,979.76)	-72%	0.02%	64,314.76	37,335.00	(26,979.76)	Jan-12	Apr-12	Jan-12	Sep-12		2012
127065	3mi 161k W.Irvine-Lake Reba	-	(26,434.48)	(26,434.48)	100%	0.00%	-	(26,434.48)	(26,434.48)	Jan-12	Dec-12				2012
127068	Hume Road Tap	-	40,249.92	40,249.92	100%	0.00%	930,417.67	2,564,868.99	1,634,451.32	Jan-12	Aug-14	Jan-12	Aug-14		2012
127132	TC2 Layer Catalyst Install-KU	-	2,052,683.90	2,052,683.90	100%	0.00%	-	2,052,683.90	2,052,683.90	Aug-09	Dec-12			TC2 Catalyst replacement was picked up under warranty with Bechtel. Project was not needed.	2012
127139	12 High Speed Telemetry- KU	-	208,326.18	208,326.18	100%	0.00%	-	403,323.58	403,323.58	Jul-12	Oct-15				2012
127140	High Spd Historic Arch- KU	-	196,417.00	196,417.00	100%	0.00%	145,752.62	196,417.00	50,664.38	Dec-10	Dec-13	Dec-10	Jun-14		2012
127142	Openview.NET- KU	14,953.50	-	(14,953.50)		0.00%	195,919.50	180,966.00	(14,953.50)	Apr-11	Aug-11	Apr-11	Mar-12		2012
127162	161-Control House	(43,858.32)	-	43,858.32		-0.01%	600,169.81	644,028.13	43,858.32	Jan-10	Sep-10	Jan-10	Jun-11		2012
127182	PeopleSoft Time (KU %)	222,060.75	200,000.00	(22,060.75)	-11%	0.07%	805,329.19	250,000.00	(555,329.19)	Jun-11	Jun-15	Jun-11	Jan-00		2012
127242	Newtown Pike Extension UG	(112,071.62)	-	112,071.62		-0.03%	5,541.34	116,401.81	110,860.47			Sep-09	May-13		2012
127260	TC2 Temporary Workaround	618,517.00	-	(618,517.00)		0.19%	5,713,274.21	5,094,757.21	(618,517.00)	Oct-09	Dec-13	Oct-09	Nov-11	Journal entry to reclassify costs from removal to investment	2012
127266	TC2 CAPITAL SPARES - KU	178,714.13	-	(178,714.13)		0.05%	9,774,513.52	9,425,770.96	(348,742.56)	Oct-09	Jan-13	Oct-09	Jan-14		2012
127444	ScottCo69kVBrkrs	(2,199.02)	-	2,199.02		0.00%	509,200.11	511,399.13	2,199.02			Mar-10	Mar-11		2012
127541	Ener Eff -Operations Auto KU	396,847.71	-	(396,847.71)		0.12%	1,070,685.40	673,837.69	(396,847.71)	Jan-10	Dec-12	Jan-10	Oct-12	Project took longer to be completed than originally anticipated due to complexity of system; the SAP module was built from scratch	2012
127546	238-RemoteEndsWrk	88,270.29	-	(88,270.29)		0.03%	277,532.10	189,216.69	(88,315.41)			Jun-10	Dec-12		2012
127560	CANE RUN 7 - KU	51,670,105.42	28,602,597.12	(23,067,508.30)	-81%	15.56%	316,642,281.67	450,213,784.03	133,571,502.36	Jan-10	May-15	Jan-10	Jan-00	Reforecasted after signing of EPC contract.	2012
127606	Warsaw East Capacitor Bank	(58,396.13)	-	58,396.13		-0.02%	(0.00)	58,396.13	58,396.13			Jul-10	Sep-11		2012
127630	GR Gland Steam Safety Repl	7,969.51	-	(7,969.51)		0.00%	7,969.51	10,016.54	2,047.03			Jul-12	Dec-12		2012
127632	GR Entrance Road Resurface	129,764.40	150,000.91	20,236.51	13%	0.04%	129,764.40	150,000.91	20,236.51	Jan-12	Oct-13	Jan-12	Sep-12		2012
127633	GR 2013 Plant Roofing	614,953.26	170,415.54	(444,537.72)	-261%	0.19%	613,812.70	170,415.54	(443,397.16)	Jan-12	Dec-13	Jan-12	Apr-13	Roofing originated as 3 lesser separate projects, combined all 3 projects into one (1) and completed. Roofing will need to stay intact long after plant closure	2012
127639	GR Battery Charger	15,734.61	-	(15,734.61)		0.00%	15,734.61	55,092.51	39,357.90			Jul-12	Dec-12		2012
127644	LivingstonCo-KYDam Fiber Upgr	2,109.82	-	(2,109.82)		0.00%	405,709.13	403,599.31	(2,109.82)			Feb-10	Dec-12		2012
130004	IMPLEMENT SOA-KU	12,832.93	-	(12,832.93)		0.00%	483,670.26	470,837.33	(12,832.93)	May-11	Jan-12	May-11	Mar-12		2012
130011	Ghent Switch Replacement	88,782.16	-	(88,782.16)		0.03%	547,105.41	458,323.25	(88,782.16)	Jun-10	Jun-12	Jun-10	Nov-12		2012
130104	IT ASSET MGMT - KU12	88,314.90	149,339.70	61,024.80	41%	0.03%	88,314.90	149,339.70	61,024.80	Oct-12	Dec-12	Oct-12	Dec-12		2012
130151	Ckt 0309 Greasy Creek 12KV Sub	25,957.20	-	(25,957.20)		0.01%	215,269.46	189,312.26	(25,957.20)			Jul-10	Dec-10		2012
130174	CIP COMPLIANCE INFRASTR-KU11	2,310.90	-	(2,310.90)		0.00%	162,007.37	159,696.47	(2,310.90)	Jan-11	Dec-11	Jan-11	May-12		2012
130187	CIP COMPLIANCE TOOLS-KU11	3,608.49	-	(3,608.49)		0.00%	89,975.06	86,366.57	(3,608.49)	Jan-11	Dec-11	Jan-11	May-12		2012
130195	CIP COMPLIANCE INFRASTR-KU12	61,776.88	483,612.00	421,835.12	87%	0.02%	62,913.98	483,612.00	420,698.02	Jan-12	Dec-13	Jan-12	Mar-14	Budget was estimated based on expected timing of the regulation issuance. This regulation has yet to be finalized.	2012
130199	CIP COMPLIANCE TOOLS-KU12	123,939.58	124,450.70	511.12	0%	0.04%	140,024.66	124,450.70	(15,573.96)	Jan-12	Dec-12	Jan-12	Jan-13		2012
130211	SP ADMIN TOOL - KU11	3,098.02	-	(3,098.02)		0.00%	3,098.02	-	(3,098.02)	Jan-11	Dec-11	Jan-11	Jan-00		2012
130214	SP EXTRANET IMPLEMENT - KU11	-	24,890.60	24,890.60	100%	0.00%	-	24,890.60	24,890.60	Jan-12	Dec-12				2012
130243	UPGRADE TO SP2011-KU11	15,590.00	-	(15,590.00)		0.00%	53,471.37	37,881.37	(15,590.00)	Jan-11	Dec-11	Jan-11	Jan-12		2012
130259	SUN SOLARIS PLATFORM-KU12	16,061.72	74,670.38	58,608.66	78%	0.00%	16,061.72	74,670.38	58,608.66	Jun-12	Dec-12	Jun-12	Dec-12		2012
130263	SYS MONITOR-HP OPENVIEW-KU12	-	24,890.00	24,890.00	100%	0.00%	-	24,890.00	24,890.00	Jan-12	Dec-12				2012
130266	SYS MONITOR-NETIQ-KU12	17,104.88	32,357.80	15,252.92	47%	0.01%	17,153.16	32,357.80	15,204.64	May-12	Dec-12	May-12	Jan-13		2012
130269	SP ADMIN TOOL RENEWAL-KU12	609.80	28,872.40	28,262.60	98%	0.00%	-	28,872.40	28,872.40	Jan-12	Nov-12	Jan-12	Oct-12		2012
130272	RISS REPLACEMENT-KU11	80,712.64	-	(80,712.64)		0.02%	252,982.70	172,270.06	(80,712.64)			Apr-11	Jan-00		2012
130278	CITRIX - KU13	-	21,903.40	21,903.40	100%	0.00%	-	21,903.40	21,903.40	Feb-12	Sep-13				2012
130309	NETAPP NAS REFRESH-KU13	76,340.01	119,472.15	43,132.14	36%	0.02%	76,340.01	119,472.15	43,132.14	Feb-12	Dec-13	Feb-12	Jan-13		2012
130316	NETWORK STRATEGIC DESIGN-KU	-	149,340.70	149,340.70	100%	0.00%	-	149,340.70	149,340.70	Jan-11	Dec-12				2012
130405	EVALUATE TOOLS&UTILITIES-KU12	11,191.16	62,225.00	51,033.84	82%	0.00%	11,191.16	62,225.00	51,033.84	Jan-12	Dec-12	Jan-12	Dec-12		2012
130436	IT SEC INFRASTRUCTURE-KU13	43,401.97	37,335.00	(6,066.97)	-16%	0.01%	43,401.97	37,335.00	(6,066.97)	Feb-12	Nov-12	Feb-12	Dec-12		2012

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
130448	SERENA RENEWAL-KU13	-	20,907.60	20,907.60	100%	0.00%	-	20,907.60	20,907.60	Feb-12	Dec-13				2012
130474	Rineyville Tap 69kV	116,771.25	-	(116,771.25)		0.04%	153,125.00	36,353.75	(116,771.25)			Feb-11	Sep-12		2012
130476	Rineyville Dist Ckt	12,992.83	-	(12,992.83)		0.00%	12,992.83	-	(12,992.83)	Oct-11	Jun-12	Oct-11	Jun-12		2012
130575	GH 2 E Heater Replacement	523,571.04	370,673.14	(152,897.90)	-41%	0.16%	814,238.65	661,340.73	(152,897.92)	Jul-10	May-12	Jul-10	May-12		2012
130576	GH 2 Blowdown Tank Replacement	66,399.64	160,390.25	93,990.61	59%	0.02%	76,168.60	170,159.21	93,990.61	Jul-11	Apr-12	Jul-11	May-12		2012
130588	Phones for Control Center-KU	-	16,867.26	16,867.26	100%	0.00%	-	16,867.26	16,867.26	Aug-13	Dec-13				2012
130603	GH 4 Boiler Wallblowers	11,714.71	-	(11,714.71)		0.00%	404,267.65	392,552.94	(11,714.71)	Oct-10	Dec-11	Oct-10	Dec-11		2012
130605	GH 1 Sootblower Addition	(6,385.70)	-	6,385.70		0.00%	187,044.44	193,430.14	6,385.70	Jul-10	Dec-11	Jul-10	Dec-11		2012
130607	Cntrol Cntr Imprvments KU 2011	-	887.45	887.45	100%	0.00%	-	1,679.72	1,679.72	Jul-11	Nov-11				2012
130610	EMS Database Expansion- KU	-	172,519.65	172,519.65	100%	0.00%	-	172,519.65	172,519.65	Sep-13	Nov-13				2012
130612	Digital EMS Comm Channels KU	-	78,297.52	78,297.52	100%	0.00%	-	78,297.52	78,297.52	Jun-13	Nov-13				2012
130616	Routine EMS- KU 2012	-	148,705.56	148,705.56	100%	0.00%	-	148,705.56	148,705.56	Jul-10	Nov-12				2012
130619	Toyota South-Toyota North OPGW	121,395.53	-	(121,395.53)		0.04%	382,760.31	261,364.78	(121,395.53)	Sep-10	Feb-12	Sep-10	Nov-12		2012
130620	Scott County - Adams OPGW	(2,981.01)	-	2,981.01		0.00%	414,472.55	417,226.36	2,753.81	Sep-10	Aug-11	Sep-10	Nov-12		2012
130627	Som Revelo Sub Ph Addition	1,158.96	-	(1,158.96)		0.00%	50,774.49	49,615.53	(1,158.96)	May-11	Jul-11	May-11	Dec-11		2012
130648	DSP BELT LINE DISTRIBUTION	25,254.57	-	(25,254.57)		0.01%	82,123.12	56,868.55	(25,254.57)	Jan-11	Dec-12	Jan-11	Jul-12		2012
130656	Island Sub Trans Repl Proj	5,315.53	-	(5,315.53)		0.00%	401,575.62	396,260.09	(5,315.53)	Jan-11	Dec-11	Jan-11	Jan-12		2012
130657	White Plains Sub Trans Repl	3,136.49	-	(3,136.49)		0.00%	472,050.52	468,914.03	(3,136.49)	Jan-11	Dec-11	Jan-11	Jan-12		2012
130659	DSP East Lex SCADA	37,538.15	45,719.34	8,181.19	18%	0.01%	107,341.80	115,522.99	8,181.19	Jan-11	Dec-12	Jan-11	Dec-12		2012
130662	Millwood 12KV Substation Tran	1,709.60	-	(1,709.60)		0.00%	477,883.88	476,174.28	(1,709.60)	Jan-11	Dec-11	Jan-11	Jan-12		2012
130664	DSP AO Smith Substation Upg	223,973.61	278,917.69	54,944.08	20%	0.07%	796,965.98	852,917.82	55,951.84	Jan-11	Dec-12	Jan-11	Jun-12		2012
130666	DSP Picadome 12kV Break	(918.02)	-	918.02		0.00%	182,654.41	183,572.43	918.02	Jan-11	Dec-11	Jan-11	Jan-12		2012
130667	DSP Reynolds 2 Breaker Prj	1,354.41	-	(1,354.41)		0.00%	135,708.89	134,354.48	(1,354.41)	Jan-11	Dec-11	Jan-11	Jan-12		2012
130670	DSP Pngton Gap Sub Propty	159,060.90	-	(159,060.90)		0.05%	324,087.84	163,769.79	(160,318.05)	Jan-11	Dec-12	Jan-11	Dec-12		2012
130675	DSP Kenton Breaker Prj	(2,134.80)	-	2,134.80		0.00%	153,843.07	155,977.87	2,134.80	Jan-11	Dec-11	Jan-11	Mar-12		2012
130679	DSP Picadome 12kV Distribution	3,972.10	-	(3,972.10)		0.00%	83,232.22	79,260.12	(3,972.10)	Apr-11	Aug-11	Apr-11	Jul-12		2012
130681	DSP ASHLAND AVE 1 CKT 49	6,555.12	-	(6,555.12)		0.00%	225,773.63	219,218.51	(6,555.12)	Jan-11	Jul-11	Jan-11	Dec-12		2012
130682	DSP REYNOLDS 2 DISTRIBUTION	48,676.33	-	(48,676.33)		0.01%	97,205.11	48,528.78	(48,676.33)	Jan-11	Mar-12	Jan-11	Jul-12		2012
130686	SCM 2012 Central Wildlife Prot	111,693.08	109,557.69	(2,135.39)	-2%	0.03%	111,693.08	109,557.69	(2,135.39)	Jan-12	Dec-12	Jan-12	Jun-13		2012
130687	DSP HIGHBRIDGE CKT 453	11,289.94	-	(11,289.94)		0.00%	40,607.17	29,317.23	(11,289.94)	Sep-11	Dec-11	Sep-11	Aug-12		2012
130690	SCM 2012 Pineville Wildlife	25,267.04	17,480.53	(7,786.51)	-45%	0.01%	25,267.04	17,480.53	(7,786.51)	Dec-11	Dec-12	Dec-11	Dec-12		2012
130695	DSP KU REYNOLDS 1 CKT 69	306,235.42	-	(306,235.42)		0.09%	306,235.42	-	(306,235.42)	Feb-11	Nov-12	Feb-11	Dec-12	Original budget was approved in 2011. Project was delayed until 2012 due to waiting on a railroad crossing permit and a customer who refused access to his property. Funding came from a reallocation from other New Business projects.	2012
130697	DSP Waco Sub Upgrade Prj	151,952.63	182,758.04	30,805.41	17%	0.05%	491,484.90	522,290.31	30,805.41	May-11	Dec-12	May-11	Jun-12		2012
130708	SCM 2011 Earl Sub Battery Rpl	(244.32)	-	244.32		0.00%	18,541.39	18,785.71	244.32	Jul-11	Dec-11	Jul-11	Dec-11		2012
130709	SCM 2011 Cent Sub Misc	5,825.64	-	(5,825.64)		0.00%	204,383.29	198,557.65	(5,825.64)	Jan-11	Dec-11	Jan-11	Jun-12		2012
130711	SCM 2011 Earl Sub Repairs	10,301.90	-	(10,301.90)		0.00%	210,705.13	200,403.23	(10,301.90)	Jan-11	Dec-11	Jan-11	Dec-11		2012
130713	SCM 2011 Pine Misc Sub Proj	(368.47)	-	368.47		0.00%	95,278.15	95,646.62	368.47	Jan-11	Dec-11	Jan-11	Jun-12		2012
130723	SCM Online Filter LTCs Prj	(122.16)	-	122.16		0.00%	42,539.48	42,661.64	122.16	Jan-11	Dec-11	Jan-11	Nov-11		2012
130729	SCM 2011 Earl Brkr Rplcmns	1,272.25	-	(1,272.25)		0.00%	195,391.07	194,118.82	(1,272.25)	Jan-11	Dec-11	Jan-11	Dec-11		2012
130730	SCM 2011 Cent Rplc Breakers	1,851.04	-	(1,851.04)		0.00%	200,906.21	199,055.17	(1,851.04)	Jan-11	Dec-11	Jan-11	Jul-12		2012
130734	SCM 2011 Pine Tools & Equip	10.56	-	(10.56)		0.00%	2,975.67	14,316.88	11,341.21	Jan-11	Dec-11	Jan-11	Dec-12		2012
130742	SCM 2011 Pine Rplc Sub Fences	1.92	-	(1.92)		0.00%	20,315.79	20,313.87	(1.92)	Jan-11	Dec-11	Jan-11	Jun-12		2012
130747	DSP 2012 Flemingsburg Sub Upg	40,657.60	67,759.34	27,101.74	40%	0.01%	848,636.76	889,059.14	40,422.38	Jan-12	Dec-13	Jan-12	Mar-14		2012
130749	DSP Paris 12kv Sub Upg	108,149.58	93,614.03	(14,535.55)	-16%	0.03%	559,100.87	824,460.49	265,359.62	Jan-12	Dec-13	Jan-12	Apr-14		2012
130762	DSP Forks of Elkhorn 34-69kV	-	238,201.37	238,201.37	100%	0.00%	-	1,424,098.85	1,424,098.85	Jan-12	Sep-13				2012
130767	2012 Earl Deficiency Corrct	105,012.20	136,161.58	31,149.38	23%	0.03%	118,582.20	136,161.58	17,579.38	Dec-11	Dec-12	Dec-11	Dec-12		2012
130780	SCM 2012 Cent Rplc Breakers	256,798.96	165,199.34	(91,599.62)	-55%	0.08%	257,632.80	165,199.34	(92,433.46)	Dec-11	Dec-12	Dec-11	Jun-13		2012
130781	SCM 2012 Cent Rplc Bushings	81,804.07	36,439.34	(45,364.73)	-124%	0.02%	96,673.59	36,439.34	(60,234.25)	Dec-11	Jun-13	Dec-11	Jun-13		2012
130783	SCM 2012 Pine Misc Sub proj	79,954.42	75,262.94	(4,691.48)	-6%	0.02%	79,954.42	75,262.94	(4,691.48)	Dec-11	Dec-12	Dec-11	Dec-12		2012
130784	SCM 2012 Pine NESC Violation	24,472.75	25,290.42	817.67	3%	0.01%	24,472.75	25,290.42	817.67	Dec-11	Dec-12	Dec-11	Dec-12		2012
130785	SCM 2012 Pine Rplc Fuse Brrls	31,291.49	30,780.28	(511.21)	-2%	0.01%	31,291.49	30,780.28	(511.21)	Dec-11	Dec-12	Dec-11	May-12		2012
130786	SCM 2012 Pine Rplc Batteries	22,133.79	19,490.42	(2,643.37)	-14%	0.01%	17,825.33	19,490.42	1,665.09	Dec-11	Dec-12	Dec-11	Jun-13		2012
130787	SCM 2012 Pine Rplc 15kv Brkrs	40,627.70	40,060.28	(567.42)	-1%	0.01%	40,627.70	40,060.28	(567.42)	Dec-11	Dec-12	Dec-11	Dec-12		2012
130788	SCM 2012 Pine Rp Sub Fences	21,675.11	21,190.14	(484.97)	-2%	0.01%	21,675.11	21,190.14	(484.97)	Dec-11	Dec-12	Dec-11	Dec-12		2012
130789	SCM 2012 Cent Prch Regulator	82,572.07	67,519.67	(15,052.40)	-22%	0.02%	82,572.07	67,519.67	(15,052.40)	Jan-12	Dec-12	Jan-12	Jun-13		2012
130790	SCM 2012 Cent Purch Tools	40,681.79	25,636.00	(15,045.79)	-59%	0.01%	40,681.79	25,636.00	(15,045.79)	Jan-12	Dec-12	Jan-12	Dec-12		2012
130791	SCM 2012 Cent Rp Batteries	31,814.51	34,444.00	2,629.49	8%	0.01%	31,814.51	34,444.00	2,629.49	Jan-12	Dec-12	Jan-12	Jun-13		2012
130792	SCM 2012 Cent Misc Sub Proj	198,026.88	242,664.84	44,637.96	18%	0.06%	198,026.88	242,664.84	44,637.96	Nov-11	Dec-12	Nov-11	Apr-14		2012
130793	SCM 2012 Earl Rplc Sub Batt	23,324.99	30,290.79	6,965.80	23%	0.01%	27,114.69	30,290.79	3,176.10	Dec-11	Dec-12	Dec-11	Dec-12		2012
130799	Owingsville Ind Park Upgrade	(303.28)	-	303.28		0.00%	68,245.79	68,549.07	303.28	May-11	Dec-11	May-11	Feb-12		2012
130802	DSP Buchanan Breaker	42,490.03	35,575.67	(6,914.36)	-19%	0.01%	42,490.03	35,575.67	(6,914.36)	Jan-12	Dec-12	Jan-12	Nov-12		2012
130805	DSP Hume Rd Substation	131,826.90	1,150,487.48	1,018,660.58	89%	0.04%	2,798,302.74	3,669,712.72	871,409.98	Oct-11	Jan-14	Oct-11	Jan-14	Budget transferred through reforecast process to project 138252 - Purchase property for Hume Rd. The net variance for 2012 (total of projects 138252 and 130805) was ($444K) due to more work accomplished in 2012 than anticipated. This was offset in the 2013 budget - project 130805.	2012
130851	BROWN 1 FABRIC FILTER	-	27,756,998.27	27,756,998.27	100%	0.00%	(0.41)	102,124,012.22	102,124,012.63	Jan-10	Dec-15	Jan-10	Jan-14	Brown 1 Fabric Filter cancelled	2012
130861	BR2 FABRIC FILTER	-	30,043,999.27	30,043,999.27	100%	0.00%	(0.71)	110,398,016.52	110,398,017.23	Jan-10	Dec-15	Jan-10	Jan-14	Brown 2 Fabric Filter cancelled	2012
130877	SCM 2012 Earl Tools & Equip	50,638.73	16,240.00	(34,398.73)	-212%	0.02%	50,638.73	16,240.00	(34,398.73)	Dec-11	Dec-12	Dec-11	Dec-12		2012
130878	SCM 2012 Pine Tools & Equip	15,154.51	12,876.00	(2,278.51)	-18%	0.00%	15,508.88	12,876.00	(2,632.88)	Dec-11	Dec-12	Dec-11	Jun-13		2012
130895	Ghent 345kV Brkr Repl	2,158,768.89	868,183.68	(1,290,585.21)	-149%	0.65%	4,082,067.58	3,407,048.96	(675,018.62)	Sep-10	Mar-14	Sep-10	Mar-14	More work completed in 2012 than anticipated.	2012
130992	GH 2 AH Cold End Basket Repl	424,037.21	608,121.50	184,084.29	30%	0.13%	424,037.21	608,121.50	184,084.29	Jun-11	Apr-12	Jun-11			2012
130995	GH 4 Air Heater Basket Repl	1,386,806.93	1,077,133.93	(309,673.00)	-29%	0.42%	1,929,526.93	1,619,853.93	(309,673.00)	Jun-11	Oct-12	Jun-11	Nov-12	Emergent work due to extreme corrosion damage	2012

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130999	GH2-2 FGD Inlet Duct Exp Joint	34,472.59	65,160.27	30,687.68	47%	0.01%	34,472.59	65,160.27	30,687.68	Jul-10	Apr-12	Jul-10	May-12		2012
131004	GH Barge Mooring Cell C-3	-	345,843.72	345,843.72	100%	0.00%	-	345,843.72	345,843.72	Jul-10	Nov-12			Project delayed due to reprioritization to cell C-8 in 2013	2012
131023	GH 1 & 2 H Conv Siding	133,281.09	160,392.30	27,111.21	17%	0.04%	133,281.09	160,392.30	27,111.21	Jul-10	Dec-12	Jul-10	Dec-12		2012
131051	GH Gypsum Stack Drain South	-	561,350.51	561,350.51	100%	0.00%	-	561,350.51	561,350.51	Jul-10	Nov-12			Cancelled due to anticipated operation of landfill project	2012
131074	METER KU EQUIP	396.94	-	(396.94)		0.00%	70,791.90	70,394.96	(396.94)	Jan-11	Dec-11	Jan-11	Feb-12		2012
131092	Mobile Auto Dispatch KU	1,244,292.11	1,074,290.91	(170,001.20)	-16%	0.37%	3,626,320.07	3,383,592.89	(242,727.18)	Oct-11	Jun-14	Oct-11	Aug-14		2012
131093	Mobile GIS Enhance KU	9,009.59	-	(9,009.59)		0.00%	36,300.38	27,290.79	(9,009.59)	Jan-11	Dec-13	Jan-11	Sep-12		2012
131096	Work Mgmt System KU	364,700.88	1,500,000.08	1,135,299.20	76%	0.11%	1,808,644.97	2,999,999.56	1,191,354.59	Sep-12	Dec-14	Sep-12	Jan-00	Originally budgeted but delayed due to discussions with parent on singular work mgmt. platform.	2012
131097	Rptg_Bus Intelligence KU	975.55	-	(975.55)		0.00%	31,960.05	30,984.50	(975.55)	Jan-11	Dec-11	Jan-11	Feb-12		2012
131098	Smallworld Upgrade KU	1,791.65	-	(1,791.65)		0.00%	191,783.97	189,992.32	(1,791.65)	Jan-11	Dec-11	Jan-11	Jan-12		2012
131101	Hardware Infrastructure KU	1,454.93	-	(1,454.93)		0.00%	155,579.24	154,124.31	(1,454.93)	Jan-11	Dec-11	Jan-11	Feb-12		2012
131103	Carry Over Projects KU	(13,326.18)	-	13,326.18		0.00%	13,484.76	26,810.94	13,326.18	Jan-11	Dec-11	Jan-11	Dec-11		2012
131105	2012 KU Transformer Rwd/Rpr	-	1,265,310.83	1,265,310.83	100%	0.00%	-	1,265,310.83	1,265,310.83	Jan-12	Dec-12			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects as transformer failures occur.	2012
131144	CLARK CO HIGH RELOCATION	51,270.77	-	(51,270.77)		0.02%	0.00	(51,270.77)	(51,270.77)			Aug-10	Dec-11		2012
131153	FieldNet Upgrades - KU	11,800.00	-	(11,800.00)		0.00%	28,792.00	16,992.00	(11,800.00)	Jan-11	Dec-11	Jan-11	Feb-12		2012
131187	GH1 UPS & Battery Charger Repl	105,167.28	100,244.68	(4,922.60)	-5%	0.03%	105,167.28	100,244.68	(4,922.60)	Nov-11	Feb-12	Nov-11	Mar-12		2012
131196	GH Station Radio Upgrade 12	202,019.77	128,187.50	(73,832.27)	-58%	0.06%	200,680.94	128,187.50	(72,493.44)	Jan-12	Dec-12	Jan-12	Dec-12		2012
131202	GH CY Spare Transformer	72,902.70	35,087.48	(37,815.22)	-108%	0.02%	72,902.70	35,087.48	(37,815.22)	Feb-12	Aug-12	Feb-12	Apr-12		2012
131241	BR3 Fdr Transition Chutes 12	71,126.86	87,578.73	16,451.87	19%	0.02%	71,126.86	87,578.73	16,451.87	Nov-11	Dec-12	Nov-11	Nov-12		2012
131252	FAIRVIEW SUB DIST LINES	56,033.36	-	(56,033.36)		0.02%	224,086.71	168,053.35	(56,033.36)	Jan-11	Dec-11	Jan-11	Apr-12		2012
131254	011060BUSINESS OFFICE MISC	(499.16)	-	499.16		0.00%	129,150.15	134,823.16	5,673.01	Jan-11	Dec-13	Jan-11	Apr-12		2012
131260	BRCT BOP Station Batteries 11	(916.48)	-	916.48		0.00%	123,897.41	124,813.89	916.48	Jul-10	Nov-11	Jul-10	Jan-12		2012
131262	BRCT 11N2 Sta Batteries 11-12	(10,586.97)	-	10,586.97		0.00%	176,955.94	187,542.91	10,586.97	Jul-10	Jan-12	Jul-10	Jan-12		2012
131266	BRCT 5, 6 & 7 HMI Upgr 12 KU	2,863.52	-	(2,863.52)		0.00%	202,472.77	199,609.25	(2,863.52)			Jul-10	Jan-12		2012
131274	OHIO CO - MEREDITH 138 KV	38,968.02	-	(38,968.02)		0.01%	3,200,763.56	3,159,748.57	(41,014.99)			Jan-11	Jun-13		2012
131279	Elihu-Ferguson South 69kv	439,035.64	644,990.71	205,955.07	32%	0.13%	839,867.46	644,990.71	(194,876.75)	Jan-12	May-13	Jan-12	May-13		2012
131281	Static Replacement 2012	-	1,200,975.20	1,200,975.20	100%	0.00%	-	1,200,975.20	1,200,975.20	Jan-12	Nov-12			Funded the 135832 Elihu to Sewellton project	2012
131315	Repl Brkr 192-688 at Pineville	(8,129.74)	-	8,129.74		0.00%	86,407.87	94,537.61	8,129.74	Feb-11	Oct-11	Feb-11	Oct-11		2012
131316	Repl Brkr 027-618 at KU Park	-	150,160.92	150,160.92	100%	0.00%	-	150,160.92	150,160.92	Jan-13	May-13				2012
131319	Repl Brkr 178-718 at Hardin Co	71,266.80	-	(71,266.80)		0.02%	183,593.15	106,321.78	(77,271.37)	Feb-11	Oct-12	Feb-11	Sep-12		2012
131321	Stanford N 19.8 MVAr 69kV Cap	129,307.63	-	(129,307.63)		0.04%	347,300.47	184,079.55	(163,220.92)	Jan-11	Feb-13	Jan-11	Mar-13		2012
131322	Mt. Vernon Cap Bank	179,713.98	-	(179,713.98)		0.05%	409,508.46	146,232.85	(263,275.61)	Jan-11	Feb-13	Jan-11	Apr-13		2012
131325	Scott Co 27.0 MVAr 69kV Cap	5,279.24	-	(5,279.24)		0.00%	255,213.56	249,934.32	(5,279.24)	Jan-11	Dec-11	Jan-11	Mar-12		2012
131329	Danville N 42.0MVAr 69kv Cap	6,821.80	-	(6,821.80)		0.00%	280,495.45	273,673.65	(6,821.80)	Jan-11	Jun-12	Jan-11	Jun-12		2012
131336	500kV Brkr Replacements-2011	3,185.35	35,107.45	31,922.10	91%	0.00%	959,517.90	991,440.00	31,922.10	Mar-11	Nov-11	Mar-11	Nov-11		2012
131338	Ghent 345kV Control House	-	249,827.28	249,827.28	100%	0.00%	-	2,600,099.04	2,600,099.04	Jan-12	Mar-18				2012
131354	Cascade Phase II - KU	129,967.97	500,249.95	370,281.98	74%	0.04%	393,158.16	500,249.95	107,091.79	Jun-12	Aug-14	Jun-12	Jul-14	The budget assumed that this project would start and finish during 2012. Vendor delays and other related upgrades extended this project into 2013.	2012
131390	Millersburg BKR Replacements	(271.19)	-	271.19		0.00%	548,389.37	548,660.56	271.19			Jul-10	Jul-11		2012
131433	Retail System Enhncmnts - KU	6,113.30	-	(6,113.30)		0.00%	74,969.08	68,855.78	(6,113.30)	Jan-11	Dec-11	Jan-11	Feb-12		2012
131460	LEXOC PURCHASE PILOT WINDER	(686.40)	-	686.40		0.00%	135,722.40	136,408.80	686.40			Jul-10	Apr-11		2012
131509	CYBER SECURITY -KU	(58.84)	-	58.84		0.00%	300,143.33	300,202.17	58.84	Jan-11	Dec-11	Jan-11	Jan-12		2012
131512	SHAREPOINT ENTRPRSE LIC-KU12	338,885.21	99,560.00	(239,325.21)	-240%	0.10%	338,885.21	99,560.00	(239,325.21)	Jan-12	Apr-12	Jan-12	Oct-12		2012
131694	Envir Compliance Study-Air-KU	(1,349,423.48)	-	1,349,423.48		-0.41%	(0.00)	1,347,463.47	1,347,463.47	Jan-10	Jan-14	Jan-10	Jan-13	Once individual Air Compliance projects were approved, engineering dollars were allocated to the projects.	2012
131709	Underground Sv Pilot	314,046.50	733,644.75	419,598.25	57%	0.09%	433,893.02	851,979.51	418,086.49	Nov-10	Dec-12	Nov-10	Dec-12	This was a pilot program designed to encourage customers to put their services underground. This funding was to pay for this work. However, there was not the interest from the public to do this resulting in a large positive variance.	2012
131757	500kV Brkr Replacements-2012	639,183.90	700,235.05	61,051.15	9%	0.19%	1,944,565.88	700,235.05	(1,244,330.83)	Jun-12	Jun-13	Jun-12	Aug-13		2012
131778	Contrl Cntr Imprvments KU 2012	-	16,876.46	16,876.46	100%	0.00%	-	16,876.46	16,876.46	Aug-10	Dec-11				2012
131785	Comp-related equip-KU 2012	59,604.00	47,823.50	(11,780.50)	-25%	0.02%	59,392.88	47,823.50	(11,569.38)	Aug-10	Dec-12	Aug-10	Jun-13		2012
131789	Fiber Upgrades 2012	-	500,249.98	500,249.98	100%	0.00%	-	500,249.98	500,249.98	Jan-12	Dec-12			Budget represented a placeholder for potential fiber projects needed during 2011. The budget is developed at a higher level to encompass multiple projects and reallocated to various projects.	2012
131791	161/138kV Spare Xfrmr 2013	386,043.87	-	(386,043.87)		0.12%	1,570,665.88	1,000,148.41	(570,517.47)	Oct-12	Mar-14	Oct-12	May-14	The need for this project was identified after the 2012 budget was prepared. Analysis of the spare transformer inventory indicated that a spare transformer of this size was needed.	2012
131800	CIP- KU 2012	-	69,486.06	69,486.06	100%	0.00%	-	69,486.06	69,486.06	Jan-12	Dec-12				2012
131807	CIP-KU-2012	-	590,900.62	590,900.62	100%	0.00%	-	615,005.73	615,005.73	Feb-12	Nov-12			Budget represented a placeholder for potential cyber security projects needed during 2012 that did not materialize due to uncertainty of the requirements and other priorities.	2012
131826	Financial Planning (KU %)	6,558.91	-	(6,558.91)		0.00%	199,867.41	210,582.67	10,715.26	Feb-11	Apr-12	Feb-11	Nov-12		2012
131829	Oracle Upgrade 2012 (KU %)	1,217,590.16	750,000.00	(467,590.16)	-62%	0.37%	3,549,250.52	4,500,000.00	950,749.48	Jan-12	Aug-13	Jan-12	Aug-13	Expanded project scope for software and labor associated with testing implementation.	2012
131846	34.5kv Budget 2012	-	211,960.90	211,960.90	100%	0.00%	-	211,960.90	211,960.90	Aug-10	Dec-12				2012
131983	GH1 Turb Eff Upgr	-	501,469.50	501,469.50	100%	0.00%	-	501,469.50	501,469.50	Aug-10	Dec-22			Project cancelled due to outage schedule and scope	2012
132055	Gravel - Earlington (2012)	-	50,000.00	50,000.00	100%	0.00%	-	50,000.00	50,000.00	Apr-12	Jun-12				2012
132057	Midway Storeroom Bldg	-	200,000.00	200,000.00	100%	0.00%	-	200,000.00	200,000.00	Apr-12	Aug-12				2012
132075	Other CFO CapEx (LTP) - KU %	-	5,000.00	5,000.00	100%	0.00%	-	1,310,000.00	1,310,000.00	Jan-11	Dec-21				2012
132258	KU PINOC CEMI WORK	5,159.92	-	(5,159.92)		0.00%	89,996.92	84,837.00	(5,159.92)			Oct-10	Dec-10		2012
132265	BRCT6 Rear Wall Repl KU	10,530.55	-	(10,530.55)		0.00%	196,400.61	185,870.06	(10,530.55)			Sep-10	Dec-10		2012
132320	GR U3 ID Fan Inlet Duct	(53,446.78)	-	53,446.78		-0.02%	75,124.04	128,570.82	53,446.78			Oct-10	Sep-11		2012

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
132347	Georgetown RD HWY Proj	215,597.94	-	(215,597.94)		0.06%	217,010.88	-	(217,010.88)			Apr-10	Mar-14		2012
132372	138/69kV Spare Xfrmr-2011	4,768.80	-	(4,768.80)		0.00%	1,218,453.21	1,213,684.41	(4,768.80)			Jan-11	Jul-11		2012
132428	Forks of Elkhorn Property	(500.14)	-	500.14		0.00%	162,654.11	163,154.25	500.14			Nov-10	Aug-11		2012
132440	MORGANFIELD OFFICE BLDG	52,509.43	-	(52,509.43)		0.02%	4,855,102.34	4,802,592.91	(52,509.43)			Nov-10	Oct-11		2012
132537	STRAT ASSET INVEST SFTWR KU	15,306.83	-	(15,306.83)		0.00%	193,823.71	177,610.63	(16,213.08)			Dec-10	Apr-12		2012
132541	INTERIM MORGANFIELD CALL CTR	31,683.90	-	(31,683.90)		0.01%	218,148.65	186,464.75	(31,683.90)			Dec-10	Oct-11		2012
132584	BR1 SS OHDR Repl 12	181,638.99	436,160.00	254,521.01	58%	0.05%	467,457.12	721,978.13	254,521.01	Jan-11	Oct-12	Jan-11	Nov-12		2012
132615	COMP-2011	6,978.31	-	(6,978.31)		0.00%	55,137.95	48,159.64	(6,978.31)			Jan-11	Feb-11		2012
132618	US 460 HWY Project 2010-11	223,372.44	-	(223,372.44)		0.07%	223,372.44	-	(223,372.44)			Oct-10	Dec-13		2012
132644	HARDIN CO-DAVIESS CO	7,413.11	-	(7,413.11)		0.00%	217,130.67	209,717.56	(7,413.11)			Sep-11	Aug-12		2012
132652	ABB Transformer Rewind	80,480.71	56,159.34	(24,321.37)	-43%	0.02%	152,912.09	128,590.72	(24,321.37)	Feb-11	Dec-12	Feb-11	Dec-12		2012
132667	MY ACCOUNT 2011 FIRST REL-KU	150,438.84	-	(150,438.84)		0.05%	305,056.63	154,617.79	(150,438.84)			Feb-11	Dec-12		2012
132674	KU Park Control House	-	1,000,053.07	1,000,053.07	100%	0.00%	-	1,500,361.16	1,500,361.16	Jan-13	Dec-16			Project was ultimately delayed to 2015.	2012
132681	Dix Dam Boiler	1,716.50	-	(1,716.50)		0.00%	8,512.27	6,795.77	(1,716.50)			Feb-11	Feb-12		2012
132687	GH 6G Conveyor Belt Repl 11	(924.39)	-	924.39		0.00%	4,127.92	5,052.31	924.39			Feb-11	Aug-11		2012
132726	GH4 Boiler Combustion Mon Sys	0.43	-	(0.43)		0.00%	272,963.63	272,963.20	(0.43)			Jul-10	Dec-11		2012
132732	QAS for EMS KU	(3,846.75)	-	3,846.75		0.00%	329,842.42	333,689.17	3,846.75			Jun-11	Feb-12		2012
132765	EDI IMPLEMENTATION-KU 11	1,432.24	-	(1,432.24)		0.00%	89,502.99	88,070.75	(1,432.24)			Mar-11	May-12		2012
132859	HARDIN CO-BROWN N.	43,159.58	-	(43,159.58)		0.01%	268,185.63	225,026.05	(43,159.58)			Sep-11	Jun-12		2012
132867	CIP Physical Security Upgs-KU	212,478.56	303,410.01	90,931.45	30%	0.06%	127,325.07	303,410.01	176,084.94	Jun-12	Oct-12	Jun-12	Nov-12		2012
132871	138/69kV Spare Xfrmr-2012	586,114.13	954,358.30	368,244.17	39%	0.18%	1,278,863.31	1,647,107.48	368,244.17	Aug-11	May-12	Aug-11	Jun-12	More was spent during 2011 than assumed when the 2012 budget was prepared.	2012
132885	Spare 345/138-161kV Xfrmr	1,516,656.85	2,344,006.45	827,349.60	35%	0.46%	3,172,557.69	3,758,629.27	586,071.58	Apr-11	Mar-13	Apr-11	Oct-13	The budget for 2012 was prepared during 2011 prior to the start of the project in November 2012. As such, the budget assumption was that more of the purchase would occur during 2012 than 2011.	2012
132889	EMS CC Switchover - KU	980,965.10	1,499,849.35	518,884.25	35%	0.30%	2,442,741.03	2,982,129.68	539,388.65	Jun-11	Mar-13	Jun-11	Mar-13	The project continued from 2011 and completed sooner than anticipated in the budget.	2012
132902	Rpl 211-345/138-161kV	164,484.47	-	(164,484.47)		0.05%	555,896.06	391,411.59	(164,484.47)			Apr-11	May-11		2012
133025	CCS LOW INCOME COMMITMENT-KU	795.84	-	(795.84)		0.00%	147,745.71	146,949.87	(795.84)			Apr-11	Dec-11		2012
133057	LaGrange Penal Subs Upgrade	7,331.10	-	(7,331.10)		0.00%	17,309.14	9,978.04	(7,331.10)			Jun-11	Dec-12		2012
133081	Nally & Hamilton ENT Inc	28,698.09	-	(28,698.09)		0.01%	271,307.64	242,609.55	(28,698.09)			May-11	Jun-12		2012
133084	BR Emer Air Supply - Cntrl Rms	17,911.13	-	(17,911.13)		0.01%	40,559.52	22,648.39	(17,911.13)			Apr-11	May-12		2012
133089	BR FGD Spare Impeller 12	47,332.86	43,086.38	(4,246.48)	-10%	0.01%	47,332.86	43,086.38	(4,246.48)	Aug-11	Oct-12	Aug-11	Jul-12		2012
133091	BRCT GT24 480V Switchgr Brkrs	19,005.60	25,280.63	6,275.03	25%	0.01%	19,005.60	25,280.63	6,275.03	Aug-11	Aug-12	Aug-11	Oct-12		2012
133116	UK WEST #2 69KV	186,908.90	397,328.40	210,419.50	53%	0.06%	186,908.90	397,328.40	210,419.50	Dec-11	Oct-12	Dec-11	Sep-12		2012
133161	CCS ARCHIVE/PURGE TECH KU11	5,297.43	-	(5,297.43)		0.00%	29,129.87	23,832.44	(5,297.43)			May-11	May-12		2012
133232	PERSNL PROD GRWTH REFRESH	-	24,890.00	24,890.00	100%	0.00%	60,338.60	24,890.00	(35,448.60)	Jul-12	Dec-12	Jul-12	Jan-00		2012
133237	PERSONAL PROD GRWTH KU13	164,828.35	-	(164,828.35)		0.05%	164,828.35	199,120.00	34,291.65	Dec-12	Dec-13	Dec-12	Dec-13		2012
133250	Leestown Road Hwy Proj 2011	345,785.25	-	(345,785.25)		0.10%	352,186.35	-	(352,186.35)			May-11	Dec-13	Completion of project started in prior year. Partially reimbursable from the state. Internal policy required an individual project for anything normally in a blanket with costs $300K or over.	2012
133268	GR #3 Plant Air Dryer	-	19,024.05	19,024.05	100%	0.00%	-	19,024.05	19,024.05	Feb-12	Oct-12				2012
133275	GR Control Air Dryer	-	34,059.93	34,059.93	100%	0.00%	-	34,059.93	34,059.93	Feb-12	Nov-12				2012
133276	GR Blr 5 Igniter PLC	35,182.51	34,059.93	(1,122.58)	-3%	0.01%	35,182.51	34,059.93	(1,122.58)	Jan-12	Nov-12	Jan-12	Sep-12		2012
133277	GR P5&6 Sump Pumps	8,578.18	120,062.46	111,484.28	93%	0.00%	111,107.41	222,591.69	111,484.28	Oct-11	Mar-12	Oct-11	May-12		2012
133278	GR U3 CEMS Monitor	31,239.04	-	(31,239.04)		0.01%	31,239.04	29,025.94	(2,213.10)			Jul-12	Nov-12		2012
133280	GR U4 CEMS Monitor	31,233.79	-	(31,233.79)		0.01%	31,233.79	29,025.94	(2,207.85)			Jul-12	Nov-12		2012
133283	GR U3 &4 Blr Roof	-	225,492.07	225,492.07	100%	0.00%	-	225,492.07	225,492.07	Feb-12	Nov-12				2012
133304	CALLOWAY SUB D882	1,557.48	-	(1,557.48)		0.00%	51,936.35	50,378.87	(1,557.48)			May-11	Jan-12		2012
133306	NERCALRT-OH CO-GRP	101,300.77	-	(101,300.77)		0.03%	486,642.83	509,074.65	22,431.82	May-10	Nov-13	May-10	Sep-13		2012
133318	NERCALRT-DWCNW-CRLTN	145,405.79	-	(145,405.79)		0.04%	157,660.42	278,822.66	121,162.24			Jul-12	Sep-12		2012
133320	NERCALRT-GHNT-W LEX	3,272.97	-	(3,272.97)		0.00%	552,394.13	2,007,560.15	1,455,166.02	Oct-12	Jun-13	Oct-12	Jun-13		2012
133329	GH2 A Wet Ash Hopper Doghouse	128,657.41	120,178.35	(8,479.06)	-7%	0.04%	128,657.41	120,178.35	(8,479.06)	Feb-12	May-12	Feb-12	May-12		2012
133330	GH2 B Ash Hopper Doghouse	103,537.84	120,178.34	16,640.50	14%	0.03%	103,537.84	120,178.34	16,640.50	Feb-12	May-12	Feb-12	May-12		2012
133331	GH2 Ash Hopper Seal Trough	266,765.50	224,973.16	(41,792.34)	-19%	0.08%	266,765.50	224,973.16	(41,792.34)	Feb-12	May-12	Feb-12	May-12		2012
133332	GH S/ R Track Repl East	-	259,056.68	259,056.68	100%	0.00%	-	259,056.68	259,056.68	Sep-12	Sep-12				2012
133333	GH TOC Analyzer	30,382.86	35,085.43	4,702.57	13%	0.01%	30,382.86	35,085.43	4,702.57	Jan-12	Mar-12	Jan-12	Apr-12		2012
133334	GH 3 FGD Inlet & Outlet Exp Jt	249,577.51	256,533.95	6,956.44	3%	0.08%	249,577.51	256,533.95	6,956.44	Mar-12	Apr-12	Mar-12	Apr-12		2012
133336	GH Electrical Test Equipment	51,137.07	50,121.31	(1,015.76)	-2%	0.02%	51,137.07	50,121.31	(1,015.76)	Jan-12	Aug-12	Jan-12	Nov-12		2012
133341	GH 3 DCS AH Sootblowing PSI	13,218.84	19,048.66	5,829.82	31%	0.00%	13,218.84	19,048.66	5,829.82	Aug-12	Aug-12	Aug-12	Nov-12		2012
133343	GR P1&2 Sump Pumps	114,966.33	-	(114,966.33)		0.03%	114,966.33	120,200.53	5,234.20			Jul-12	Dec-12		2012
133348	GH 3 UPS Replacement	72,766.46	78,004.66	5,238.20	7%	0.02%	72,766.46	78,004.66	5,238.20	Oct-11	Mar-12	Oct-11	Apr-12		2012
133350	GH CH1 4kv Swgr Rm HVAC	67,066.73	88,215.02	21,148.29	24%	0.02%	67,066.73	88,215.02	21,148.29	Jan-12	Nov-12	Jan-12	May-12		2012
133353	GH CH Elevator	170,321.92	250,016.90	79,694.98	32%	0.05%	170,321.92	250,016.90	79,694.98	Jan-12	Aug-12	Jan-12	Oct-12		2012
133354	GH 1 Combustion Monitoring Sys	280,527.03	233,567.88	(46,959.15)	-20%	0.08%	280,527.03	233,567.88	(46,959.15)	Dec-11	Jul-12	Dec-11	Jul-12		2012
133355	GH2 Combustion Monitoring Sys	82,795.44	-	(82,795.44)		0.02%	226,171.39	233,000.00	6,828.61	May-12	Dec-13	May-12	Jan-14		2012
133358	GH2 FGD Outlet SO2 Monitor	-	55,136.01	55,136.01	100%	0.00%	-	55,136.01	55,136.01	Feb-12	Jul-12				2012
133359	Gh Landfill Trans Vehicle	32,601.95	34,087.62	1,485.67	4%	0.01%	32,601.95	34,087.62	1,485.67	Feb-12	Apr-12	Feb-12	Apr-12		2012
133361	NERCALRT-BNVL-OH CO	1,691,570.05	2,135,096.60	443,526.55	21%	0.51%	1,918,244.19	2,366,923.82	448,679.63	Nov-11	Oct-12	Nov-11	Jul-13	The budget was prepared using a formulaic estimate for the number of miles and expected structures to be replaced. Analysis of LiDAR later revealed that fewer structures than budgeted were needed for the upgrade.	2012
133362	NERCALRT-LTCFLD TAP	-	10,641.50	10,641.50	100%	0.00%	-	10,641.50	10,641.50	Jan-12	Mar-12				2012
133363	GH2 Voltage Regulator Repl	229,822.08	250,616.82	20,794.74	8%	0.07%	230,694.26	251,489.00	20,794.74	Nov-11	May-12	Nov-11	May-12		2012
133364	GH 2 Rectifier Bridge Repl	233,462.52	230,106.82	(3,355.70)	-1%	0.07%	233,462.52	230,106.82	(3,355.70)	Nov-11	May-12	Nov-11	May-12		2012

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
133365	NERCALRT-DNVL N TAP	108.90	516,085.67	515,976.77	100%	0.00%	93,558.61	609,535.38	515,976.77	Nov-11	Nov-12	Nov-11	Dec-12	The budget was prepared using a formulaic estimate for the number of miles and expected structures to be replaced. Analysis of LiDAR following separate work completed by Distribution later revealed that the upgrades were not necessary.	2012
133366	GH2 DCS Cyber Security	599,979.27	686,674.80	86,695.53	13%	0.18%	599,979.27	686,674.80	86,695.53	Dec-11	May-12	Dec-11	May-12		2012
133367	GH1 SCR L2 Cat Repl/Regen	730,001.25	455,065.63	(274,935.62)	-60%	0.22%	1,248,533.61	973,597.99	(274,935.62)	Aug-11	May-12	Aug-11	Mar-12		2012
133376	DIST-NA-BNCT-BDSTN	79,687.00	419,504.84	339,817.84	81%	0.02%	79,687.00	419,504.84	339,817.84	Nov-11	Apr-12	Nov-11	Sep-12	The budget was prepared using a formulaic estimate for the number of miles and expected structures to be replaced. Analysis of LiDAR later revealed that fewer structures than budgeted were needed for the upgrade.	2012
133377	NERCALRT-FWKS-CLRKCO	99,983.18	1,656,870.67	1,556,887.49	94%	0.03%	99,983.18	1,656,870.67	1,556,887.49	Jan-12	Mar-12	Jan-12	Dec-12	The budget was prepared using a formulaic estimate for the number of miles and expected structures to be replaced. Analysis of LiDAR later revealed that fewer structures than budgeted were needed for the upgrade.	2012
133379	NERCALRT-SPCRD-CLRKC	55,314.68	331,434.36	276,119.68	83%	0.02%	120,077.97	358,676.83	238,598.86	Dec-11	Dec-12	Dec-11	Dec-12		2012
133380	DIST-NA-HGBYML-AMER	50,498.39	-	(50,498.39)		0.02%	58,485.81	-	(58,485.81)			Jan-12	Sep-13		2012
133381	DIST-NA-AMERAV-HFLG	-	820,079.11	820,079.11	100%	0.00%	-	820,079.11	820,079.11	Jul-12	Nov-12			The budget was prepared using a formulaic estimate for the number of miles and expected structures to be replaced. Analysis of LiDAR later revealed that the upgrades were not necessary.	2012
133383	NERCALRT-BRWN U1 TIE	-	13,280.24	13,280.24	100%	0.00%	-	13,280.24	13,280.24	Jan-12	Nov-12				2012
133384	NERCALRT-WLEX-BRWN N	-	143,777.72	143,777.72	100%	0.00%	-	143,777.72	143,777.72	Jan-12	Mar-12				2012
133385	NERCALRT-GHNT U1 TIE	-	12,840.14	12,840.14	100%	0.00%	-	12,840.14	12,840.14	Jan-12	Nov-12				2012
133390	GH1 DCS Cyber Security	579,488.12	687,085.00	107,596.88	16%	0.17%	579,488.19	687,085.00	107,596.81	Sep-11	Mar-12	Sep-11	Mar-12		2012
133391	GH4 DCS Cyber Security	492,123.72	706,825.88	214,702.16	30%	0.15%	492,123.81	706,825.88	214,702.07	Dec-11	Nov-12	Dec-11	Nov-12		2012
133418	GH3 LPSW Strain Isol Val	-	146,508.06	146,508.06	100%	0.00%	-	146,508.06	146,508.06	Jan-12	Jul-12				2012
133480	IT SAN SWTCH EXPAN KU12	-	99,560.00	99,560.00	100%	0.00%	-	99,560.00	99,560.00	Jan-12	Dec-12				2012
133509	Sville Remodel - KU	1,829.31	-	(1,829.31)		0.00%	49,481.93	47,652.62	(1,829.31)			May-11	Sep-12		2012
133518	GH2 B Feedwater Htr Repl	217,805.92	380,665.60	162,859.68	43%	0.07%	371,938.40	534,798.08	162,859.68	Nov-11	Dec-12	Nov-11	May-12		2012
133525	GH3 G Feedwater Htr Repl	254,458.37	-	(254,458.37)		0.08%	1,215,195.15	1,392,427.18	177,232.03	Jun-12	Dec-13	Jun-12	Nov-13		2012
133546	BLD-ENHANCE SP DEV,TEST KU12	15,616.52	29,868.20	14,251.68	48%	0.00%	15,616.52	29,868.20	14,251.68	Jan-12	Dec-12	Jan-12	Dec-12		2012
133552	SHAREPT BUILD SP TEST EN KU12	-	17,423.00	17,423.00	100%	0.00%	-	17,423.00	17,423.00	Jan-12	Dec-12				2012
133560	SHREPNT RAD EDITOR KU12	-	1,493.40	1,493.40	100%	0.00%	-	1,493.40	1,493.40	Jan-12	Dec-12				2012
133572	SPNT RE-CODE SP SITE NAVI KU12	10,330.38	22,401.20	12,070.82	54%	0.00%	10,330.38	22,401.20	12,070.82	Jan-12	Dec-12	Jan-12	Dec-12		2012
133590	GH1 SCR L1 Catalyst Repl 2016	-	338,415.00	338,415.00	100%	0.00%	-	1,383,774.60	1,383,774.60	Jan-12	Dec-16			Project delayed until 2015	2012
133624	Effluent Water Study - KU	-	250,000.00	250,000.00	100%	0.00%	-	1,250,000.00	1,250,000.00	Feb-12	Dec-18				2012
133629	CONF TOOL VIDEO CONF KU 2012	15,437.02	27,379.00	11,941.98	44%	0.00%	15,437.02	27,379.00	11,941.98	May-12	Dec-12	May-12	Dec-12		2012
133697	UPGRADE TO LYNC SERV-KU12	11,091.37	59,736.00	48,644.63	81%	0.00%	11,091.37	59,736.00	48,644.63	Feb-12	Dec-12	Feb-12	Dec-12		2012
133770	IT DOCU MGR UPGRADE IPM - KU12	-	149,340.00	149,340.00	100%	0.00%	-	149,340.00	149,340.00	Jan-12	Nov-12	Jan-12	Dec-12		2012
133848	316b Study - KU	-	250,000.00	250,000.00	100%	0.00%	-	250,000.00	250,000.00	Oct-11	Dec-16				2012
133858	NW DATA COMM NETSCOUT - KU12	132,180.47	124,450.70	(7,729.77)	-6%	0.04%	132,180.47	124,450.70	(7,729.77)	Feb-12	Dec-12	Feb-12	Oct-12		2012
133884	BR3 BFPT Vib Monit Upgr 12	28,358.84	88,244.28	59,885.44	68%	0.01%	85,016.66	144,902.10	59,885.44	Jun-11	Dec-12	Jun-11	Nov-12		2012
133885	BRCT Pipeline Cor Monit	68,291.83	110,231.00	41,939.17	38%	0.02%	68,291.83	110,231.00	41,939.17	Dec-11	Dec-12	Dec-11	Nov-12		2012
133892	BR3 BFP Disch Check Vlvs	195,889.91	125,034.09	(70,855.82)	-57%	0.06%	195,889.91	125,034.09	(70,855.82)	Jun-11	Oct-12	Jun-11	Nov-12		2012
133895	BR3 CWP Overhaul	50,872.20	125,648.36	74,776.16	60%	0.02%	340,206.49	125,648.36	(214,558.13)	Jun-11	Jun-14	Jun-11	Apr-14		2012
133898	BR3 Turbine Vib Mon Upgr 12	37,339.15	95,233.06	57,893.91	61%	0.01%	99,600.19	159,995.71	60,395.52	Jun-11	Dec-12	Jun-11	Nov-12		2012
133901	BR Radio Sys Upgr 12	100,886.77	120,342.43	19,455.66	16%	0.03%	106,263.30	120,342.43	14,079.13	Jun-11	Dec-12	Jun-11	Nov-12		2012
133903	BR Time Strobe and SOE	142,279.84	125,316.10	(16,963.74)	-14%	0.04%	134,997.83	125,316.10	(9,681.73)	Jun-11	Dec-12	Jun-11	Nov-12		2012
133907	BR3 IP Blade Repl 12	629,466.48	751,845.33	122,378.85	16%	0.19%	629,466.48	751,845.33	122,378.85	Sep-12	Dec-12	Sep-12	Nov-12		2012
133909	NW WIDE AREA NETWK FIB - KU12	-	99,637.00	99,637.00	100%	0.00%	-	99,637.00	99,637.00	Jan-12	Dec-12				2012
133910	NERCALRT-PNVL-FRLY	2,015,516.93	2,818,004.88	802,487.95	28%	0.61%	2,028,302.73	2,818,004.88	789,702.15	Feb-12	Nov-12	Feb-12	Jun-13	The budget was prepared using a formulaic estimate for the number of miles and expected structures to be replaced. Analysis of LiDAR later revealed that fewer structures than budgeted were needed for the upgrade.	2012
133917	NERCALRT-ARTMS TAP	18,546.38	340,572.92	322,026.54	95%	0.01%	84,318.05	406,344.59	322,026.54	Oct-11	Apr-11	Oct-11	Dec-12	The budget was prepared using a formulaic estimate for the number of miles and expected structures to be replaced. Analysis of LiDAR later revealed that fewer structures than budgeted were needed for the upgrade.	2012
133924	NERCALRT-PNVL-HRLN	68,999.01	559,260.59	490,261.58	88%	0.02%	1,793,849.60	2,284,111.18	490,261.58	Mar-11	Nov-12	Mar-11	Nov-12	Originally budgeted in 2012 accelerated into 2011. The budget was prepared using a formulaic estimate for the number of miles and expected structures to be replaced. Analysis of LiDAR later revealed that more structures than budgeted were needed for the upgrade.	2012
133928	NERCALRT-DRHSTR-ARND	-	846,658.44	846,658.44	100%	0.00%	-	846,658.44	846,658.44	Aug-12	Nov-12			The budget was prepared using a formulaic estimate for the number of miles and expected structures to be replaced. Analysis of LiDAR later revealed that the upgrades were not necessary.	2012
133934	NERCALRT-DRHTR-ARND2	82,706.59	376,943.92	294,237.33	78%	0.02%	82,706.59	376,943.92	294,237.33	Feb-12	Nov-12	Feb-12	Dec-12		2012
133950	NW WDE ARA NTWK RFAS & - KU12	25,495.60	47,836.40	22,340.80	47%	0.01%	26,391.54	47,836.40	21,444.86	Jan-12	Dec-12	Jan-12	Dec-12		2012
133967	IT INTL APPLI TLS FOR IT- KU12	1,464.44	4,978.00	3,513.56	71%	0.00%	1,464.44	4,978.00	3,513.56	Apr-12	Dec-12	Apr-12	Sep-12		2012
133973	NERCALRT-HRLN-ARNLD	331,105.40	1,310,520.43	979,415.03	75%	0.10%	331,105.40	1,310,520.43	979,415.03	Feb-12	Nov-12	Feb-12	Dec-12	The budget was prepared using a formulaic estimate for the number of miles and expected structures to be replaced. Analysis of LiDAR later revealed that fewer structures than budgeted were needed for the upgrade.	2012
133987	BI IMPLE - DATA WAREHS - KU12	207,269.49	74,670.00	(132,599.49)	-178%	0.06%	207,269.49	74,670.00	(132,599.49)	Feb-12	Dec-12	Feb-12	Jan-00		2012
133994	SharePoint Dev Framework-KU12	190,267.09	24,890.00	(165,377.09)	-664%	0.06%	190,267.09	24,890.00	(165,377.09)	Feb-12	Dec-12	Feb-12	Oct-12		2012
133997	HTML5 Framework - KU12	88,681.64	24,890.00	(63,791.64)	-256%	0.03%	88,681.64	24,890.00	(63,791.64)	May-12	Dec-12	May-12	Nov-12		2012
134004	COLLECTIVE BILLING ENH - KU12	5,448.02	252,761.45	247,313.43	98%	0.00%	65,430.67	252,761.45	187,330.78	May-12	Dec-14	May-12	Dec-14		2012
134006	CRM ECC ENHANCE PCKS - KU12	-	384,565.91	384,565.91	100%	0.00%	-	384,565.91	384,565.91	Jan-12	Dec-12			Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2012
134008	CCS ENHNCMNTS - KU12	-	252,816.40	252,816.40	100%	0.00%	-	252,816.40	252,816.40	Jan-12	Dec-12				2012
134014	ENRGY EFFICEN - KU12	-	248,741.74	248,741.74	100%	0.00%	-	248,741.74	248,741.74	Jan-12	Dec-12				2012
134075	10.8MVAr 69kV Cap - Overland N	-	330,097.84	330,097.84	100%	0.00%	-	330,097.84	330,097.84	Apr-12	Jul-12			Project cancelled due to lack of need.	2012

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
134076	58.5MVAr 69kV Cap-EarlingtonN	300,184.37	420,083.92	119,899.55	29%	0.09%	398,001.75	420,083.92	22,082.17	Feb-12	Jun-13	Feb-12	Jun-13		2012
134080	138/69kV Adams Xfrmr	671,898.15	1,147,394.90	475,496.75	41%	0.20%	1,755,713.43	2,485,991.47	730,278.04	Sep-11	Jun-13	Sep-11	Jul-13	Continuation of project that started during 2011. The project encountered delays and extended into 2013.	2012
134087	Adams Sub/Toyota Upgrades	-	(24.12)	(24.12)	100%	0.00%	-	54.14	54.14	Apr-12	Sep-13				2012
134104	KU SPARE 12MVA XFMR	15,021.02	-	(15,021.02)		0.00%	504,875.64	489,854.62	(15,021.02)			Jun-11	Aug-12		2012
134197	KU Test Equipment - 2012	57,796.84	199,936.72	142,139.88	71%	0.02%	52,831.26	199,936.72	147,105.46	Jan-12	Dec-12	Jan-12	Dec-12		2012
134211	138/69kV Spare Xfrmr-2013	339,891.18	-	(339,891.18)		0.10%	1,259,558.88	1,199,897.10	(59,661.78)	Oct-12	Sep-13	Oct-12	Oct-13	The need for this project was identified after the 2012 budget was prepared. Analysis of the spare transformer inventory indicated that a spare transformer of this size was needed.	2012
134213	BLACK BRANCH 345KV	465,893.00	574,975.92	109,082.92	19%	0.14%	592,274.20	645,240.91	52,966.71	Aug-11	Nov-12	Aug-11	Jun-12		2012
134220	Hardin Co-Etown Brkrs Rpl	-	400,131.70	400,131.70	100%	0.00%	-	400,131.70	400,131.70	Jan-12	Dec-12			This project was cancelled due to lack of need.	2012
134235	DIST NCHLSVL RD CIR	-	1,331,147.25	1,331,147.25	100%	0.00%	-	1,331,147.25	1,331,147.25	Sep-12	Nov-12			This project was cancelled by Distribution.	2012
134271	VIRTUAL DESKTOP - KU	382,117.85	522,690.23	140,572.38	27%	0.12%	1,263,179.19	1,387,121.84	123,942.65	Sep-11	Dec-12	Sep-11	Sep-13		2012
134412	UPGRADE EMS SOFTWARE KU	51,081.14	-	(51,081.14)		0.02%	131,666.77	129,998.52	(1,668.25)	Oct-12	Nov-13	Oct-12	Apr-13		2012
134466	ERTS KU 2012	29,697.11	75,000.60	45,303.49	60%	0.01%	29,697.11	225,001.80	195,304.69	Jan-12	Dec-12	Jan-12	Jun-13		2012
134471	METER EQUIP 2012 KU	-	60,180.00	60,180.00	100%	0.00%	-	180,540.00	180,540.00	Jan-12	Dec-14				2012
134473	MTR PROJ KU 2012	10,763.52	45,007.50	34,243.98	76%	0.00%	-	135,022.50	135,022.50	Jan-12	Dec-14	Jan-12	Jun-13		2012
134475	BUSINESS OFFICE MISC 2012	103,059.12	120,003.00	16,943.88	14%	0.03%	103,174.12	360,009.00	256,834.88	Jan-12	Dec-12	Jan-12	Jun-13		2012
134479	Poor Valley Ckt 0751	-	7,254.47	7,254.47	100%	0.00%	-	7,254.47	7,254.47	Jan-12	Dec-12				2012
134482	Wise Ckt 4640	34,194.40	11,768.49	(22,425.91)	-191%	0.01%	34,194.40	11,768.49	(22,425.91)	Jan-12	Dec-12	Jan-12	Dec-12		2012
134483	Hurricane Rd Recloser	17,980.88	29,511.39	11,530.51	39%	0.01%	17,980.88	29,511.39	11,530.51	Jan-12	Dec-12	Jan-12	Dec-12		2012
134485	Rose Hill-Harrogate	-	24,512.19	24,512.19	100%	0.00%	-	24,512.19	24,512.19	Jan-12	Dec-12				2012
134486	St.Paul Ckt 686	75,677.53	50,748.00	(24,929.53)	-49%	0.02%	75,677.53	50,748.00	(24,929.53)	Jan-12	Dec-12	Jan-12	Dec-12		2012
134493	Cawood 0418	-	54,999.88	54,999.88	100%	0.00%	13,137.53	54,999.88	41,862.35	Apr-12	Dec-12	Apr-12	Sep-13		2012
134494	Laurel Hill Ph Add	50,939.76	68,002.00	17,062.24	25%	0.02%	50,939.76	68,002.00	17,062.24	Jul-12	Oct-12	Jul-12	Sep-13		2012
134495	Reconductor 4428	123,088.02	165,003.20	41,915.18	25%	0.04%	123,088.02	165,003.20	41,915.18	May-12	Dec-12	May-12	Dec-12		2012
134505	Electric OMS Replace/Upg-KU	657,476.99	-	(657,476.99)		0.20%	724,511.01	-	(724,511.01)			Jan-12	Jul-13	Upgrade required due to vendor compatibility with mobile dispatch solution	2012
134508	Elec Facility Inspec/Surv-KU	-	125,280.00	125,280.00	100%	0.00%	-	125,280.00	125,280.00	Jan-12	Jan-12				2012
134510	Reporting/Bus Intel-KU	48,120.71	75,400.00	27,279.29	36%	0.01%	48,120.71	75,400.00	27,279.29	Jan-12	Jan-12	Jan-12	Feb-13		2012
134513	Circuit 201	-	23,292.00	23,292.00	100%	0.00%	28,058.65	23,292.00	(4,766.65)	Oct-12	Dec-12	Oct-12	Sep-13		2012
134516	Clt 200 Reconductor	70,883.31	84,596.00	13,712.69	16%	0.02%	130,533.50	84,596.00	(45,937.50)	Jan-12	May-13	Jan-12	Dec-13		2012
134521	Conflation Software-KU	121,921.20	250,560.00	128,638.80	51%	0.04%	425,679.12	250,560.00	(175,119.12)	Jan-12	Aug-14	Jan-12	Aug-14		2012
134524	Resource Mgmt Tool-KU	62,239.38	174,999.66	112,760.28	64%	0.02%	144,198.38	256,958.66	112,760.28	Oct-11	Jan-12	Oct-11	Feb-13		2012
134532	2012 Hardware Infra-KU	108,882.91	100,920.00	(7,962.91)	-8%	0.03%	111,024.08	100,920.00	(10,104.08)	Jan-12	Jan-12	Jan-12	Feb-13		2012
134535	2012 Carry Over Proj-KU	-	11,000.01	11,000.01	100%	0.00%	-	11,000.01	11,000.01	Jan-12	Jan-12				2012
134537	Customer Communc-KU	59,500.00	125,000.00	65,500.00	52%	0.02%	59,500.00	125,000.00	65,500.00	Jan-12	Jan-12	Jan-12	Jan-13		2012
134539	Retail Sys Enhance-KU	61,015.44	125,000.00	63,984.56	51%	0.02%	61,015.44	125,000.00	63,984.56	Jan-12	Jan-12	Jan-12	Feb-13		2012
134542	Call Center Tech-KU	-	52,500.00	52,500.00	100%	0.00%	-	52,500.00	52,500.00	Jan-12	Jan-12				2012
134545	Reporting/BI/DataAna-KU	72,210.96	75,000.00	2,789.04	4%	0.02%	99,055.27	75,000.00	(24,055.27)	Jan-12	Jan-12	Jan-12	Jun-13		2012
134547	Call Analyzer Tool-KU	-	150,000.00	150,000.00	100%	0.00%	-	150,000.00	150,000.00	Jan-12	Jan-12				2012
134549	FieldNet Enhance/Up-KU	-	50,000.00	50,000.00	100%	0.00%	-	50,000.00	50,000.00	Jan-12	Jan-12				2012
134552	2012 Retail HW Infra-KU	92,860.53	100,000.00	7,139.47	7%	0.03%	93,275.51	100,000.00	6,724.49	Jan-12	Jan-12	Jan-12	Feb-13		2012
134622	DSP Reynolds 1 Ckt 0069	18,964.96	250,000.28	231,035.32	92%	0.01%	23,673.25	250,000.28	226,327.03	Jul-11	Aug-13	Jul-11	Jul-14		2012
134623	DPS BUCHANAN CKT 0005/0058	122,196.74	270,000.00	147,803.26	55%	0.04%	265,871.22	270,000.00	4,128.78	Jan-12	Mar-13	Jan-12	Nov-13		2012
134625	DSP LEMMONS MILL 1 CKT RECL	35,600.31	60,000.32	24,400.01	41%	0.01%	35,600.31	60,000.32	24,400.01	Jun-12	Aug-12	Jun-12	Jun-13		2012
134626	DSP CLAYS MILL CKT 0146	512,450.21	500,001.03	(12,449.18)	-2%	0.15%	842,554.64	500,001.03	(342,553.61)	Feb-12	Aug-13	Feb-12	Jun-13		2012
134628	DSP NEWTOWN CKT 0431	-	9,999.13	9,999.13	100%	0.00%	-	9,999.13	9,999.13	Mar-12	Dec-12				2012
134629	DSP Race St ckt 0015	15,132.08	20,000.27	4,868.19	24%	0.00%	15,305.69	20,000.27	4,694.58	Mar-12	Jul-12	Mar-12	Dec-12		2012
134630	DSP Trafton Ave ckt 0088	245,405.81	260,000.11	14,594.30	6%	0.07%	245,405.81	260,000.11	14,594.30	Jan-12	Dec-12	Jan-12	Dec-12		2012
134638	BLACK BRANCH RD (UFLEX) SUB	1,497,747.74	1,350,454.10	(147,293.64)	-11%	0.45%	2,966,956.23	2,813,407.53	(153,548.70)	Aug-11	Dec-12	Aug-11	Jun-12		2012
134651	DSP KENTON BREAKER	-	171,246.04	171,246.04	100%	0.00%	-	171,246.04	171,246.04	Jan-12	Dec-12				2012
134657	PENNINGTON GAP SUB SITE PREP	-	49,880.00	49,880.00	100%	0.00%	-	49,880.00	49,880.00	Jan-12	Dec-12				2012
134658	RPL TAYLORSVILLE BRKR CKT2530	35,083.45	47,147.34	12,063.89	26%	0.01%	35,083.45	47,147.34	12,063.89	Dec-11	Dec-12	Dec-11	Dec-12		2012
134665	Back-up Trans Control Ctr KU	80,756.34	644,290.88	563,534.54	87%	0.02%	106,759.88	3,301,988.62	3,195,228.74	Jul-12	Dec-21	Jul-12	Jan-00	Project has been delayed to 2020 due to continued evaluation of location, space requirements, etc.	2012
134749	Windows 7 Upgrade - KU	-	12,954.06	12,954.06	100%	0.00%	-	12,954.06	12,954.06	Oct-12	Nov-13				2012
134751	8 New EMS Workstations KU	605.30	-	(605.30)		0.00%	39,181.23	38,575.92	(605.31)			Oct-11	Dec-12		2012
134794	IT SEC MON/AUD/MGMT -KU 11	2,329.53	-	(2,329.53)		0.00%	366,403.03	364,073.50	(2,329.53)			Jan-10	Jan-12		2012
134809	Black Branch Rd Uflex	95,923.96	282,000.30	186,076.34	66%	0.03%	160,580.64	338,096.94	177,516.30	Jan-11	Jun-12	Jan-11	Jun-12		2012
134810	Waco Sub Dist Upgrade	-	20,000.79	20,000.79	100%	0.00%	-	20,000.79	20,000.79	Jan-12	Dec-12				2012
134815	May Reclosers	62,274.95	74,999.92	12,724.97	17%	0.02%	72,186.01	74,999.92	2,813.91	Jan-12	Jan-12	Jan-12	Sep-13		2012
134836	DSP LaGrange East 1 CKT 2509	201,614.45	120,001.32	(81,613.13)	-68%	0.06%	193,336.99	120,001.32	(73,335.67)	Sep-12	Dec-12	Sep-12	Apr-13		2012
134837	DSP OWENTON 2 CKT 716	-	80,006.88	80,006.88	100%	0.00%	-	80,006.88	80,006.88	Jan-12	Dec-12				2012
134838	DSP WARSAW CKT 727	102,015.93	170,000.69	67,984.76	40%	0.03%	122,411.96	170,000.69	47,588.73	Jan-12	Dec-12	Jan-12	May-13		2012
134839	CARR PUR MEGA BEAST	2,711.18	2,001.00	(710.18)	-35%	0.00%	2,711.18	2,001.00	(710.18)	Jan-12	Feb-12	Jan-12	May-13		2012
134840	SHEL PURCHASE ROBO TOOLS	7,252.14	7,000.60	(251.54)	-4%	0.00%	7,252.14	7,000.60	(251.54)	Jan-12	Feb-12	Jan-12	Dec-12		2012
134888	SV Drainage Issue KU	(4,057.69)	-	4,057.69		0.00%	91,039.01	95,096.70	4,057.69			Jul-11	Jun-12		2012
134891	QUALITY OF SERVICE -KU 2011	72,105.07	-	(72,105.07)		0.02%	122,004.91	49,899.84	(72,105.07)			Aug-11	Dec-12		2012
134894	BR 1 & 2 Temp SAM	(469.42)	-	469.42		0.00%	2.15	471.57	469.42			Jul-11	Mar-14		2012
134896	North Main Streetscape	38,683.22	-	(38,683.22)		0.01%	38,683.22	-	(38,683.22)			Sep-11	Dec-12		2012
134910	SCM 2012 BDD RELAY REPL	90,006.26	63,655.34	(26,350.92)	-41%	0.03%	90,007.27	63,655.34	(26,351.93)	Dec-11	Dec-12	Dec-11	Dec-12		2012
134916	SCM2012 LIGHTNING PROTECTION	61,534.24	139,563.01	78,028.77	56%	0.02%	61,534.24	139,563.01	78,028.77	Dec-11	Dec-12	Dec-11	Jun-13		2012
134917	SCM2012 CENT NESC COMPLIANCE	55,120.43	59,639.34	4,518.91	8%	0.02%	61,210.40	59,639.34	(1,571.06)	Jan-12	Dec-12	Jan-12	Sep-13		2012
134918	SCM2012 EARLINGTON MISC SUB	186,108.06	195,932.78	9,824.72	5%	0.06%	186,109.49	195,932.78	9,823.29	Dec-11	Dec-12	Dec-11	Dec-12		2012
134920	SCM2012 KU RTU REPLACEMENT	96,114.41	139,371.73	43,257.32	31%	0.03%	101,252.75	139,371.73	38,118.98	Jan-12	Dec-12	Jan-12	Dec-12		2012

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
134921	SCM2012 PRKRS MILL T2 SCADA	33,878.77	18,799.67	(15,079.10)	-80%	0.01%	33,878.77	18,799.67	(15,079.10)	Jan-12	Dec-12	Jan-12	Nov-12		2012
134922	SCM12 WILSON DWNING C073 SCADA	36,197.86	22,759.01	(13,438.85)	-59%	0.01%	36,401.08	22,759.01	(13,642.07)	Jan-12	Dec-12	Jan-12	Nov-12		2012
135021	KU FAILED EQP - 2011	111,450.89	85,000.00	(26,450.89)	-31%	0.03%	114,756.62	85,000.00	(29,756.62)	Jan-12	Dec-12	Jan-12	Jun-13		2012
135022	ONEQ HVAC MGT	-	75,000.00	75,000.00	100%	0.00%	-	75,000.00	75,000.00	Jan-12	Dec-12				2012
135023	ONEQ BATTERY REPLACEMT	14,015.33	12,000.00	(2,015.33)	-17%	0.00%	14,015.33	12,000.00	(2,015.33)	Jan-12	Dec-12	Jan-12	Sep-12		2012
135024	ONEQ REPLACE ROOF	361,435.31	260,000.00	(101,435.31)	-39%	0.11%	361,435.31	260,000.00	(101,435.31)	Jan-12	Dec-12	Jan-12	Feb-13		2012
135031	KU-SECURITY EQP-2012	90,019.28	107,000.00	16,980.72	16%	0.03%	107,647.20	107,000.00	(647.20)	Jan-12	Dec-12	Jan-12	Jun-13		2012
135032	ONEQ-RECEIVING DOCK CONST	19,720.00	25,000.00	5,280.00	21%	0.01%	19,720.00	25,000.00	5,280.00	Jan-12	Dec-12	Jan-12	Sep-12		2012
135033	KU-FIRE EQPMT 2012	6,700.00	20,000.00	13,300.00	67%	0.00%	-	20,000.00	20,000.00	Jan-12	Dec-12	Jan-12	Dec-12		2012
135035	DO-PINEVILLE MENS RESTROOM	37,007.44	35,920.00	(1,087.44)	-3%	0.01%	37,007.44	35,920.00	(1,087.44)	Jan-12	Dec-12	Jan-12	Jun-13		2012
135040	ONEQ- BLDG FASCADE	-	45,000.00	45,000.00	100%	0.00%	-	45,000.00	45,000.00	Jan-12	Dec-12				2012
135041	KU-OFFICE RENOVATION-2011	86,159.97	45,000.00	(41,159.97)	-91%	0.03%	86,159.97	45,000.00	(41,159.97)	Jan-12	Dec-12	Jan-12	Jun-12		2012
135042	KU-FURNITURE OFFICE EQUIP 2011	25,011.13	50,082.00	25,070.87	50%	0.01%	25,011.13	50,082.00	25,070.87	Jan-12	Dec-12	Jan-12	Jun-13		2012
135049	DO-SHELBYVILLE OP ROOF	155,652.60	135,500.00	(20,152.60)	-15%	0.05%	155,652.60	135,500.00	(20,152.60)	Jan-12	Dec-12	Jan-12	Jun-13		2012
135050	DO-EARLINGTON WEST TECH HVAC	-	72,000.00	72,000.00	100%	0.00%	-	72,000.00	72,000.00	Jan-12	Dec-12				2012
135051	DO-LONDON STRM RENOVATION	7,152.00	47,000.00	39,848.00	85%	0.00%	7,152.00	47,000.00	39,848.00	Jan-12	Dec-12	Jan-12	Sep-12		2012
135052	DO-CAMPBELLSVILLE STRM ROOF	58,901.67	111,420.00	52,518.33	47%	0.02%	58,901.67	111,420.00	52,518.33	Jan-12	Dec-12	Jan-12	Jun-13		2012
135054	DO-LIMESTONE CONST PARKING LOT	-	22,000.00	22,000.00	100%	0.00%	14,150.00	22,000.00	7,850.00	Jan-12	Dec-12	Jan-12			2012
135056	DO-DANVILLE SUBSTA RENOVATION	95,245.38	102,000.00	6,754.62	7%	0.03%	95,245.38	102,000.00	6,754.62	Jan-12	Dec-12	Jan-12	Nov-12		2012
135059	DO-HARLAN STRM- RENOVATION	48,283.45	32,900.00	(15,383.45)	-47%	0.01%	48,283.45	32,900.00	(15,383.45)	Jan-12	Dec-12	Jan-12	Nov-12		2012
135060	DO-SOMERSET STRM PARKING LOT	613.58	11,940.00	11,326.42	95%	0.00%	-	11,940.00	11,940.00	Jan-12	Dec-12	Jan-12	Jul-13		2012
135062	DO-SHELBYVILLE OP -RENOVATE	169,100.06	100,000.00	(69,100.06)	-69%	0.05%	169,100.06	100,000.00	(69,100.06)	Jan-12	Dec-12	Jan-12	Jun-13		2012
135063	DO-PINEVILLE PARKING LOT	101,852.81	90,000.00	(11,852.81)	-13%	0.03%	101,852.81	90,000.00	(11,852.81)	Jan-12	Dec-12	Jan-12	Jun-13		2012
135064	DO-EARLINGTON OP- STAGING AREA	-	125,000.00	125,000.00	100%	0.00%	-	125,000.00	125,000.00	Jan-12	Dec-12				2012
135067	KU HVAC EQUIPMENT 2012	84,462.00	80,000.00	(4,462.00)	-6%	0.03%	84,462.00	80,000.00	(4,462.00)	Jan-12	Dec-12	Jan-12	Aug-12		2012
135068	REB-GREENVILLE BO REPLACE ROOF	56,279.60	75,000.00	18,720.40	25%	0.02%	56,279.60	75,000.00	18,720.40	Jan-12	Dec-12	Jan-12	May-12		2012
135069	STONE ROAD SECURITY GATE	12,544.04	50,000.00	37,455.96	75%	0.00%	12,544.04	50,000.00	37,455.96	Nov-12	Dec-12	Nov-12	Jun-13		2012
135070	REB-RENOVATE BUS OFFICE #1	-	90,000.00	90,000.00	100%	0.00%	-	90,000.00	90,000.00	Jan-12	Dec-12				2012
135071	REB-REMODEL MOREHEAD OFFICE	91,984.01	90,000.00	(1,984.01)	-2%	0.03%	91,984.01	90,000.00	(1,984.01)	Jan-12	Dec-12	Jan-12	Jan-00		2012
135073	REB-RENOVATE BUS OFFICE ONEQ	91,246.48	90,000.00	(1,246.48)	-1%	0.03%	91,246.48	90,000.00	(1,246.48)	Jan-12	Dec-12	Jan-12	Jul-12		2012
135077	REB-NORTON BO -PARKING LOT	21,372.79	45,000.00	23,627.21	53%	0.01%	21,372.79	45,000.00	23,627.21	Jan-12	Dec-12	Jan-12	Sep-12		2012
135093	REB-DRIVE-THRU & TUBE AT ETOWN	52,958.40	90,000.00	37,041.60	41%	0.02%	52,958.40	90,000.00	37,041.60	Jan-12	Dec-12	Jan-12	Jun-13		2012
135094	REB-VERSAILLES ROOF REPLACE	18,000.47	42,000.00	23,999.53	57%	0.01%	18,000.47	42,000.00	23,999.53	Jan-12	Dec-12	Jan-12	Aug-12		2012
135143	UI Planner 2012 KU	-	51,000.00	51,000.00	100%	0.00%	-	51,000.00	51,000.00	Jan-12	Dec-12				2012
135146	Earlington Forklift (7000#)	30,522.28	45,000.00	14,477.72	32%	0.01%	30,522.28	45,000.00	14,477.72	Jan-12	Sep-12	Jan-12	May-12		2012
135173	Vehicle Purchases-KU-2012	-	235,200.00	235,200.00	100%	0.00%	-	235,200.00	235,200.00	Jan-12	Dec-12				2012
135175	345kV Breaker Repl-KU-2012	-	599,981.04	599,981.04	100%	0.00%	-	599,981.04	599,981.04	Jan-12	Dec-12			This placeholder project was cancelled due to lack of need and the funding was used for other projects.	2012
135184	KU Cemi > 5 ckts	-	650,000.52	650,000.52	100%	0.00%	-	2,010,001.58	2,010,001.58	Jan-12	Dec-14			Budget is developed at a higher level to encompass multiple projects and reallocated to individual CEMI (Customers Experiencing Multiple Interruptions) projects.	2012
135186	WPC KU Level 1	-	260,001.40	260,001.40	100%	0.00%	-	805,000.71	805,000.71	Jan-12	Dec-14				2012
135187	WPC KU Level 2	-	519,999.76	519,999.76	100%	0.00%	-	1,607,999.52	1,607,999.52	Jan-12	Dec-14			Budget is developed at a higher level to encompass multiple projects and reallocated to individual Worst Performing Circuit projects.	2012
135203	LONDON SUBSTATION LOT PROJ	55,715.23	49,880.00	(5,835.23)	-12%	0.02%	55,715.23	49,880.00	(5,835.23)	Jan-12	Dec-12	Jan-12	Jun-13		2012
135227	Purchase 7 Low Ems Vehicles	-	210,000.00	210,000.00	100%	0.00%	-	210,000.00	210,000.00	Jan-13	Jul-13				2012
135261	Wallstreet Suite KU	-	110,000.00	110,000.00	100%	0.00%	173,508.09	275,000.00	101,491.91	Jun-13	Jun-14	Jun-13	Jul-14		2012
135286	EMS Laptops KU	3,550.65	-	(3,550.65)		0.00%	7,036.96	3,486.31	(3,550.65)			Aug-11	Sep-12		2012
135288	EMS Satellite Servers KU	2,792.10	-	(2,792.10)		0.00%	33,413.25	30,621.15	(2,792.10)			Oct-11	Sep-12		2012
135301	PeopleSoft 9.1 Upgrade KU	485,558.50	486,688.53	1,130.03	0%	0.15%	637,128.41	638,258.44	1,130.03	Sep-11	Aug-12	Sep-11	Oct-12		2012
135368	BG Ongoing Capital	-	517,390.00	517,390.00	100%	0.00%	-	3,960,213.00	3,960,213.00	Jul-12	Dec-14			Purchase of Bluegrass Combustion Turbines cancelled as a result of the conditional authorization from FERC	2012
135369	BG Purchase	-	34,100,000.00	34,100,000.00	100%	0.00%	-	34,100,000.00	34,100,000.00	Jun-12	Jun-12			Purchase of Bluegrass Combustion Turbines cancelled as a result of the conditional authorization from FERC	2012
135375	St. Paul Ckt 0686	10,456.38	-	(10,456.38)		0.00%	106,285.33	95,828.95	(10,456.38)			Sep-11	Jun-12		2012
135429	ETWN-ETWN#4 69	317,733.31	723,898.47	406,165.16	56%	0.10%	311,166.83	723,898.47	412,731.64	Jan-12	Nov-12	Jan-12	Nov-12	The budget was prepared using a formulaic estimate for the number of miles and expected structures to be replaced. Analysis of LiDAR later revealed that fewer structures than budgeted were needed for the upgrade.	2012
135431	SHLBYVL-SHLBYVL E 69	293,567.12	-	(293,567.12)		0.09%	659,995.95	1,250,000.00	590,004.05	Jan-12	Dec-13	Jan-12	Mar-14		2012
135436	IRISE SOFTWARE - KU 2011	173,524.73	-	(173,524.73)		0.05%	359,163.51	185,638.78	(173,524.73)			Aug-11	Feb-13		2012
135481	River Queen Xfrmr	214,619.42	-	(214,619.42)		0.06%	714,393.52	499,774.10	(214,619.42)			Sep-11	Jun-12		2012
135484	RIC - Berea Rd Hwy	293,991.50	-	(293,991.50)		0.09%	301,480.61	2,414.08	(299,066.53)			Aug-11	Dec-13		2012
135491	54.0 MVAr 69kV Cap - Green R	197,384.09	-	(197,384.09)		0.06%	375,674.57	-	(375,674.57)			Mar-12	Jun-13		2012
135531	13.2 MVAr 69kV Cap - Newtown	247,926.03	-	(247,926.03)		0.07%	379,104.90	-	(379,104.90)			Feb-12	Feb-14		2012
135559	6TH FLOOR CONSTRUCTION-KU11	3,035.16	-	(3,035.16)		0.00%	23,510.68	20,475.52	(3,035.16)			Sep-11	May-12		2012
135574	BR Crimping Tool 11	(76.31)	-	76.31		0.00%	4,003.97	4,080.28	76.31			Dec-11	Jan-12		2012
135600	West Cliff 34KV BRKR REP	1,688.54	-	(1,688.54)		0.00%	29,830.94	28,142.40	(1,688.54)			Sep-11	Jun-12		2012
135601	BR2-1 BFP Motor	(2,113.10)	-	2,113.10		0.00%	89,410.92	91,524.02	2,113.10			Sep-11	Nov-11		2012
135610	HORSE CAVE IND SUB BRKR PROJ	6,117.67	-	(6,117.67)		0.00%	58,541.57	52,423.90	(6,117.67)			Sep-11	Nov-12		2012
135612	Contact Center - CTI - KU11	282,074.25	289,817.46	7,743.21	3%	0.08%	894,133.29	900,891.87	6,758.58	Oct-11	Jun-12	Oct-11	Jan-13		2012
135618	BR Safety Sign Repl	(4,346.06)	-	4,346.06		0.00%	-	4,346.06	4,346.06			Aug-11	Nov-11		2012
135624	BR2 PI Server	9,823.75	-	(9,823.75)		0.00%	31,154.98	21,331.23	(9,823.75)			Sep-11	Mar-12		2012
135625	Matanzas Sub Upgrade	7,485,577.44	10,431,794.81	2,946,217.37	28%	2.25%	12,672,130.48	14,136,954.61	1,464,824.13	Dec-11	Dec-13	Dec-11	Dec-13	More costs extended into 2013 than budgeted.	2012

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
135626	Matanzas Line Upgrades	116,486.27	2,681,214.44	2,564,728.17	96%	0.04%	420,264.46	2,681,214.44	2,260,949.98	Nov-11	May-13	Nov-11	Nov-13	The original budget was prepared prior to the substation site being finalized and included a rebuild of the line back to the Green River Plant. Once the site was chosen and the design and engineering completed, the rebuild was deemed unnecessary. The substation site acquistion delayed the start of this line work into 2012.	2012
135629	12.0 MVAr 69kV Cap - Uniontown	325,094.17	-	(325,094.17)		0.10%	538,941.06	-	(538,941.06)			Feb-12	May-13	Transmission Planning identified need after the 2012 budget was prepared.	2012
135644	MicroSCADA Generation KU	3,782.50	-	(3,782.50)		0.00%	17,599.63	13,817.13	(3,782.50)			Oct-11	Sep-12		2012
135662	Lagrange Penal Trans Repl	3,933.14	-	(3,933.14)		0.00%	151,191.58	147,258.44	(3,933.14)			Sep-11	Jun-12		2012
135684	Etown Trans Building & Yard	6,480.00	-	(6,480.00)		0.00%	210,759.17	204,279.17	(6,480.00)			Oct-11	Apr-12		2012
135755	BR Wash Water Booster Pump	9,329.98	-	(9,329.98)		0.00%	48,036.74	38,706.76	(9,329.98)			Nov-11	Jan-12		2012
135757	BR3 Turbine Seals 12	167,369.06	-	(167,369.06)		0.05%	160,000.51	-	(160,000.51)			Nov-11	Nov-12		2012
135762	Wire Trailers Richmond	636.36	-	(636.36)		0.00%	11,242.38	10,606.02	(636.36)			Nov-11	Jun-12		2012
135774	KU B0385 TR Rewind	199,567.61	-	(199,567.61)		0.06%	241,970.58	42,402.97	(199,567.61)			Dec-11	Jun-13		2012
135782	Hamer Sub D314	30,333.59	-	(30,333.59)		0.01%	44,003.45	13,669.86	(30,333.59)			Nov-11	Dec-12		2012
135784	LIVERMORE 34.5KV TAP	15,410.52	-	(15,410.52)		0.00%	67,699.11	42,066.76	(25,632.35)			Nov-11	Dec-12		2012
135792	KU Spare MVA Transformer	262,285.40	-	(262,285.40)		0.08%	495,007.03	232,721.63	(262,285.40)			Nov-11	Dec-12		2012
135800	Lagrange Penal Trans Repl 2	21,039.57	-	(21,039.57)		0.01%	164,361.11	143,321.54	(21,039.57)			Oct-11	Jun-12		2012
135808	Earlington Backyard Machine	11,296.46	-	(11,296.46)		0.00%	160,438.60	149,142.14	(11,296.46)			Nov-11	Jun-12		2012
135812	BR1-2 COAL PILE RTN POND SUMP	1,471.92	-	(1,471.92)		0.00%	27,295.62	25,823.70	(1,471.92)			Sep-11	Jan-12		2012
135816	Morganfield Pole Racks	(496.13)	-	496.13		0.00%	25,798.65	26,294.78	496.13			Nov-11	Dec-11		2012
135817	Wire Reel Scale	993.81	-	(993.81)		0.00%	4,375.05	3,381.24	(993.81)			Nov-11	Dec-11		2012
135827	BR Maint Cage Expansion	(1,694.90)	-	1,694.90		0.00%	10,306.03	12,000.93	1,694.90			Nov-11	Dec-11		2012
135830	PURCHASE VEHIC 3219	1,252.80	-	(1,252.80)		0.00%	23,080.32	21,827.52	(1,252.80)			Nov-11	Jul-12		2012
135832	ELIHU-SWLTN STAT REP	2,360,854.45	-	(2,360,854.45)		0.71%	2,309,033.99	-	(2,309,033.99)			Jan-12	Sep-13	Funded by the 131281 Static Replacement 2012 project.	2012
135855	EMS Backup Hware/Sware KU	92,700.72	-	(92,700.72)		0.03%	115,662.46	22,961.74	(92,700.72)			Dec-11	Jun-13		2012
135867	BR Caustic Tank Repl 12	18,833.58	-	(18,833.58)		0.01%	18,833.58	-	(18,833.58)			Dec-11	Feb-12		2012
135889	Earlington TLEQ Capital 2012	29,912.94	-	(29,912.94)		0.01%	29,912.94	-	(29,912.94)			Jan-12	Dec-12		2012
135890	Danville TLEQ Capital 2012	19,181.01	-	(19,181.01)		0.01%	26,629.95	-	(26,629.95)			Jan-12	Jul-12		2012
135891	Richmond TLEQ Capital 2012	23,060.48	-	(23,060.48)		0.01%	23,060.48	-	(23,060.48)			Jan-12	Dec-12		2012
135892	Etown TLEQ Capital 2012	17,441.06	-	(17,441.06)		0.01%	17,441.06	-	(17,441.06)			Jan-12	Dec-12		2012
135895	Lexington TLEQ Capital 2012	12,363.64	-	(12,363.64)		0.00%	12,363.64	-	(12,363.64)			Jan-12	Jan-00		2012
135897	Maysville TLEQ Capital 2012	8,206.09	-	(8,206.09)		0.00%	8,206.09	-	(8,206.09)			Jan-12	Dec-12		2012
135898	Pineville TLEQ Capital 2012	3,659.15	-	(3,659.15)		0.00%	3,659.15	-	(3,659.15)			Jan-12	Dec-12		2012
135899	London TLEQ Capital 2012	5,234.77	-	(5,234.77)		0.00%	5,276.91	-	(5,276.91)			Jan-12	Jan-12		2012
135907	Pineville Sump Pump 12	37,239.96	-	(37,239.96)		0.01%	37,239.96	-	(37,239.96)			Jan-12	Oct-12		2012
135914	GH 3G Conveyor Repl 12	67,808.73	-	(67,808.73)		0.02%	67,808.73	-	(67,808.73)			Feb-12	Mar-12		2012
135915	GH L2 Conveyor Belt Repl 12	15,593.87	-	(15,593.87)		0.00%	15,593.87	-	(15,593.87)			Feb-12	Feb-12		2012
135928	NERCALRT-AMERAV-HFLG	78,301.01	-	(78,301.01)		0.02%	78,301.01	-	(78,301.01)			May-12	Jun-13		2012
135931	GH Secondary Pond Acid Tank	61,905.03	-	(61,905.03)		0.02%	61,905.03	-	(61,905.03)			Jan-12	Mar-12		2012
135961	PINEVILLE/LONDON 2012 CEMI	87,711.58	-	(87,711.58)		0.03%	111,922.20	-	(111,922.20)			Jan-12	Dec-13		2012
135995	LREBA-WACO69P2	351,854.21	-	(351,854.21)		0.11%	351,854.21	-	(351,854.21)			Mar-12	Sep-12	The need for this project was identified after the 2012 budget was prepared.	2012
136020	J GALT FC X (KU)	5,342.40	-	(5,342.40)		0.00%	5,342.40	-	(5,342.40)			Jan-12	Apr-12		2012
136038	GH 02B Gyp Slurry Pump Motor	7,961.09	-	(7,961.09)		0.00%	7,961.09	-	(7,961.09)			Jan-12	Feb-12		2012
136082	GR #6 BFP Motor	26,759.58	-	(26,759.58)		0.01%	26,759.58	-	(26,759.58)			Jan-12	May-12		2012
136093	GH2 UPS Repl	54,362.90	-	(54,362.90)		0.02%	53,108.79	-	(53,108.79)			Feb-12	May-12		2012
136097	DX Dam Leakage Rem Phase II	49,356.20	-	(49,356.20)		0.01%	49,356.20	-	(49,356.20)			Feb-12	Jan-00		2012
136120	Computers-Reliability/Perf KU	7,861.17	-	(7,861.17)		0.00%	7,861.17	-	(7,861.17)			Feb-12	Sep-12		2012
136122	BR SS Office HVAC System Repl	10,975.90	-	(10,975.90)		0.00%	10,975.90	-	(10,975.90)			Feb-12	May-12		2012
136123	BR1&2 Control Room HVAC Repl	29,958.99	-	(29,958.99)		0.01%	29,958.99	-	(29,958.99)			Feb-12	May-12		2012
136146	NORTON CEMI	71,793.56	-	(71,793.56)		0.02%	71,793.56	-	(71,793.56)			Apr-12	May-13		2012
136148	BR D Conveyor Belt Repl	36,021.00	-	(36,021.00)		0.01%	36,021.00	-	(36,021.00)			Feb-12	May-12		2012
136151	BR G Conveyor Belt Repl	19,264.18	-	(19,264.18)		0.01%	19,264.18	-	(19,264.18)			Feb-12	May-12		2012
136156	GR 5-1 PA Fan Motor Rewind	9,776.15	-	(9,776.15)		0.00%	9,776.15	-	(9,776.15)			Mar-12	May-12		2012
136162	Woodlake Sub Oil Containment	19,231.12	-	(19,231.12)		0.01%	19,231.12	-	(19,231.12)			Mar-12	Nov-12		2012
136172	AP-SADE-KU	103,323.04	-	(103,323.04)		0.03%	104,101.04	-	(104,101.04)			Mar-12	Sep-13		2012
136174	Spare KU Base 12 Xfmr	504,232.14	-	(504,232.14)		0.15%	512,220.37	-	(512,220.37)			Apr-12	Jan-14	Emergent work to replace a spare transformer that was used to replace a failed transformer at LaGrange Penal substation. The budget project is 131105 - high level rewind project.	2012
136196	EMS Workstations 2012 KU	35,753.08	-	(35,753.08)		0.01%	35,753.07	-	(35,753.07)			Mar-12	Jun-13		2012
136212	Etown Trans Storeroom	8,177.34	-	(8,177.34)		0.00%	8,177.34	-	(8,177.34)			Mar-12	May-12		2012
136240	WESTVACO RELAY UPGRADE	61,206.86	-	(61,206.86)		0.02%	77,219.88	-	(77,219.88)			Mar-12	Dec-13		2012
136241	FRANKFORT 34.5KV SERVICE REPL	37,133.20	-	(37,133.20)		0.01%	39,511.44	-	(39,511.44)			Mar-12	Nov-12		2012
136242	Richmond Storeroom Scale	3,484.75	-	(3,484.75)		0.00%	3,484.75	-	(3,484.75)			Mar-12	Apr-12		2012
136243	St. Paul CIFI 2012	183,238.52	-	(183,238.52)		0.06%	183,238.52	-	(183,238.52)			Apr-12	Dec-12		2012
136244	BIG STONE GAP CIFI	162,097.93	-	(162,097.93)		0.05%	154,786.37	-	(154,786.37)			Apr-12	Jun-13		2012
136245	CLINCH VALLEY CIFI 2012	13,664.07	-	(13,664.07)		0.00%	13,664.07	-	(13,664.07)			Jun-12	Dec-12		2012
136246	BOND CIFI 662	107,142.80	-	(107,142.80)		0.03%	123,360.89	-	(123,360.89)			Mar-12	Dec-13		2012
136310	System Operations Room 154 KU	7,944.78	-	(7,944.78)		0.00%	7,755.81	-	(7,755.81)			Mar-12	Sep-13		2012
136317	SIMPSONVILLE 15KV BREAKER	57,585.67	-	(57,585.67)		0.02%	57,585.67	-	(57,585.67)			Mar-12	Jun-13		2012
136320	FRANKFORT/ADAMS RELAY UPGD	26,343.58	-	(26,343.58)		0.01%	45,855.93	-	(45,855.93)			Apr-12	Dec-13		2012
136322	Limestone SPCC	15,141.39	-	(15,141.39)		0.00%	15,141.39	-	(15,141.39)			Mar-12	Oct-12		2012
136323	Shelby City 0153 CIFI	63,018.06	-	(63,018.06)		0.02%	63,018.06	-	(63,018.06)			May-12	May-13		2012
136324	SC&M Shelby City 0153	44,781.85	-	(44,781.85)		0.01%	44,781.85	-	(44,781.85)			Mar-12	Jun-13		2012
136327	LEXOC Liberty Road 0095	88,521.36	-	(88,521.36)		0.03%	177,740.07	-	(177,740.07)			Mar-12	Jan-00		2012
136329	Water Works 0130	133,350.56	-	(133,350.56)		0.04%	131,991.68	-	(131,991.68)			Apr-12	Dec-12		2012

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136331	TC Gas Meter Interface - KU	6,019.92	-	(6,019.92)		0.00%	6,019.92	-	(6,019.92)			Mar-12	Nov-12		2012
136362	GH E Conveyor Belt Repl 12	17,787.31	-	(17,787.31)		0.01%	17,787.31	-	(17,787.31)			Mar-12	Jul-12		2012
136363	GH 1B Conveyor Belt Repl 12	54,429.43	-	(54,429.43)		0.02%	54,429.43	-	(54,429.43)			Mar-12	Jun-12		2012
136369	Earlington PITP Cap MGFLD	279,436.35	-	(279,436.35)		0.08%	279,436.35	-	(279,436.35)			Mar-12	Jan-13		2012
136370	Earlington PITP Capital Grnvl	638,805.27	-	(638,805.27)		0.19%	638,805.27	-	(638,805.27)			Mar-12	Jan-13	Reallocated from budget funding project for Pole Inspections 123136. The KU Pole Inspection projects are: 123136, 136369, 136370, 136375, 136373, 136374, 136377, 136371, 136372, 136378. Net variance for these projects is a positive $1.5M. These projects experienced lower than average reject rate for areas selected for inspection and treatment which resulted in fewer poles to be replaced.	2012
136371	London PITP Capital	4,020.20	-	(4,020.20)		0.00%	4,020.20	-	(4,020.20)			Mar-12	Dec-12		2012
136372	Somerset PITP Capital	2,644.91	-	(2,644.91)		0.00%	2,644.91	-	(2,644.91)			Mar-12	Dec-12		2012
136373	Shelbyville PITP Capital	483,699.25	-	(483,699.25)		0.15%	483,699.25	-	(483,699.25)			Mar-12	Jan-13	Reallocated from budget funding project for Pole Inspections 123136. The KU Pole Inspection projects are: 123136, 136369, 136370, 136375, 136373, 136374, 136377, 136371, 136372, 136378. Net variance for these projects is a positive $1.5M. These projects experienced lower than average reject rate for areas selected for inspection and treatment which resulted in fewer poles to be replaced.	2012
136374	Lexington PITP Capital	731,820.13	-	(731,820.13)		0.22%	731,820.13	-	(731,820.13)			Mar-12	Jan-13	Reallocated from budget funding project for Pole Inspections 123136. The KU Pole Inspection projects are: 123136, 136369, 136370, 136375, 136373, 136374, 136377, 136371, 136372, 136378. Net variance for these projects is a positive $1.5M. These projects experienced lower than average reject rate for areas selected for inspection and treatment which resulted in fewer poles to be replaced.	2012
136375	Richmond PITP Capital	225,847.66	-	(225,847.66)		0.07%	225,847.66	-	(225,847.66)			Mar-12	Jan-13		2012
136377	Maysville PITP Capital	383,729.12	-	(383,729.12)		0.12%	383,729.12	-	(383,729.12)			Mar-12	Jan-13	Reallocated from budget funding project for Pole Inspections 123136. The KU Pole Inspection projects are: 123136, 136369, 136370, 136375, 136373, 136374, 136377, 136371, 136372, 136378. Net variance for these projects is a positive $1.5M. These projects experienced lower than average reject rate for areas selected for inspection and treatment which resulted in fewer poles to be replaced.	2012
136378	Norton PITP Capital	663,680.73	-	(663,680.73)		0.20%	663,680.73	-	(663,680.73)			Mar-12	Jan-13	Reallocated from budget funding project for Pole Inspections 123136. The KU Pole Inspection projects are: 123136, 136369, 136370, 136375, 136373, 136374, 136377, 136371, 136372, 136378. Net variance for these projects is a positive $1.5M. These projects experienced lower than average reject rate for areas selected for inspection and treatment which resulted in fewer poles to be replaced.	2012
136381	BRCT 9 AA Mod HVAC Repl	6,254.64	-	(6,254.64)		0.00%	6,254.64	-	(6,254.64)			Mar-12	May-12		2012
136518	EEI SOFTWARE ED - KU	4,680.00	-	(4,680.00)		0.00%	4,680.00	-	(4,680.00)			Apr-12	Feb-13		2012
136523	BEAR TRACK 140 TRANSFORMER	11,973.03	-	(11,973.03)		0.00%	10,324.15	-	(10,324.15)			Apr-12	Dec-12		2012
136525	GH2 HP Turbine Bolt Repl	105,425.65	-	(105,425.65)		0.03%	105,425.65	-	(105,425.65)			Apr-12	May-12		2012
136528	Sville Videoconferencing KU	21,386.23	-	(21,386.23)		0.01%	21,386.23	-	(21,386.23)			Apr-12	Jun-13		2012
136531	TransOpLog II - KU	63,086.41	-	(63,086.41)		0.02%	91,665.77	-	(91,665.77)	Apr-12	Feb-13	Apr-12	May-13		2012
136532	WACO SUB TRANSFORMER REPL	43,112.06	-	(43,112.06)		0.01%	26,112.06	-	(26,112.06)			Apr-12	Dec-12		2012
136541	Laurel Co Water Feed	26,880.98	-	(26,880.98)		0.01%	84,797.28	-	(84,797.28)			Oct-12	Sep-13		2012
136542	Colmer Rebuild - Mud Slide	115,006.89	-	(115,006.89)		0.03%	155,661.12	-	(155,661.12)			Apr-12	Dec-13		2012
136544	GH2 HP Turbine Seal Ring Repl	217,217.36	-	(217,217.36)		0.07%	217,217.36	-	(217,217.36)			Apr-12	May-12		2012
136571	Greenville Ckt 1615	90,760.87	-	(90,760.87)		0.03%	107,855.35	-	(107,855.35)			May-12	May-13		2012
136578	BRCT 8-11 Fuel Oil Piping Repl	105,822.26	-	(105,822.26)		0.03%	105,822.26	-	(105,822.26)			Apr-12	Nov-12		2012
136594	BR West Feeder Conv Belt Repl	17,076.54	-	(17,076.54)		0.01%	17,076.54	-	(17,076.54)			Feb-12	Jul-12		2012
136602	DX Village Potable Water Line	20,796.75	-	(20,796.75)		0.01%	20,796.75	-	(20,796.75)			May-12	Jul-12		2012
136615	THEMATIC MAPPING - KU 2012	14,618.99	-	(14,618.99)		0.00%	14,618.99	-	(14,618.99)			May-12	Feb-13		2012
136658	Lexington Op Center Trailer	27,314.74	-	(27,314.74)		0.01%	27,314.74	-	(27,314.74)			May-12	Dec-12		2012
136670	GH Turbine Oil Filters	250,168.56	-	(250,168.56)		0.08%	250,168.56	-	(250,168.56)			May-12	Nov-12		2012
136984	SCM 2012 Cent Bushing #2	62,889.41	-	(62,889.41)		0.02%	62,889.41	-	(62,889.41)			Jul-12	Mar-13		2012
137013	BR J Reclaim to A & A-1 Chutes	83,467.37	-	(83,467.37)		0.03%	83,467.37	-	(83,467.37)			Jun-12	Nov-12		2012
137211	BR1 Cooling Tower Fan Motor	11,912.34	-	(11,912.34)		0.00%	11,912.34	-	(11,912.34)			May-12	Oct-12		2012
137231	SARDIS TR REPLACEMENT	46,704.95	-	(46,704.95)		0.01%	47,524.51	-	(47,524.51)			May-12	Dec-12		2012
137502	JAD COAL-LAND	1,779,030.19	-	(1,779,030.19)		0.54%	1,732,030.19	-	(1,732,030.19)			May-12	Sep-13	An unexpected request from a coal company to mine under a Transmission Line. This amount represented the settlement.	2012
137685	SIMPSONVILLE TRANS-KU	55,716.23	-	(55,716.23)		0.02%	55,716.23	-	(55,716.23)			Jun-12	Jan-00		2012
137765	BR3 SH Spray Reg Repl	56,025.41	-	(56,025.41)		0.02%	104,956.70	-	(104,956.70)			Jun-12	Oct-13		2012
137774	GH 1A Conveyor Belt Repl 12	13,275.41	-	(13,275.41)		0.00%	13,275.41	-	(13,275.41)			Mar-12	Jul-12		2012
137775	GH 1K Conveyor Belt Repl 12	14,892.22	-	(14,892.22)		0.00%	14,892.22	-	(14,892.22)			Mar-12	Jun-12		2012
137800	GH 5G Conveyor Belt Repl	7,927.35	-	(7,927.35)		0.00%	7,927.35	-	(7,927.35)			Jun-12	Aug-12		2012
137811	GH2 FGD UPS Battery Repl	54,747.62	-	(54,747.62)		0.02%	54,747.62	-	(54,747.62)			Jun-12	Aug-12		2012
138080	REPAIR FAILED TRANS KT0032	142,852.27	-	(142,852.27)		0.04%	148,267.48	-	(148,267.48)			Jul-12	Sep-13		2012
138176	GH 1-2 ID Fan VFD	865,191.80	-	(865,191.80)		0.26%	865,191.80	-	(865,191.80)			Jul-12	Dec-12	Emergent work due to VFD failure	2012
138252	HUME ROAD PROPERTY PURCH	1,462,339.28	-	(1,462,339.28)		0.44%	1,473,703.47	-	(1,473,703.47)			Jul-12	Jan-13	Budget transferred through reforecast process from project 130805 in order to purchase property for Hume Rd. Substation. The net variance for 2012 (total of projects 138252 and 130805) was ($444K) due to more work accomplished in 2012 than anticipated. This was offset in the 2013 budget - project 130805.	2012
138320	MT STERLING STRM-SITE IMPRVMTS	237,361.34	-	(237,361.34)		0.07%	267,961.94	-	(267,961.94)			Jul-12	Jun-13		2012
138382	DIST-NA-OH CO-GRP	2,516.18	-	(2,516.18)		0.00%	8,648.18	-	(8,648.18)			Jul-12	Sep-13		2012

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138386	GH 1C Conveyor Belt Repl 12	47,686.57	-	(47,686.57)		0.01%	47,686.57	-	(47,686.57)			Oct-09	Aug-12		2012
138420	Cane Run 345kV Xfrmr - KU	909,787.58	-	(909,787.58)		0.27%	5,033.39	-	(5,033.39)	Jul-12	Nov-13	Jul-12	Jan-14	Costs were originally split between KU and LG&E, however were later deemed to be 100% LG&E. As such, these costs were subsequently moved to the LG&E project during 2013.	2012
138510	Scott St. Sub Bkr Replacement	71,380.36	-	(71,380.36)		0.02%	71,263.36	-	(71,263.36)			Jul-12	Feb-13		2012
138615	PowerPlant Prop Tax KU%	122,417.31	-	(122,417.31)		0.04%	223,563.96	-	(223,563.96)	Oct-12	Mar-13	Oct-12	Aug-13		2012
138693	CARNTOWN TRANSFORMER REPL	85,706.62	-	(85,706.62)		0.03%	71,929.60	-	(71,929.60)			Jul-12	Dec-12		2012
138704	Scott ST. 4kv Ckt	13,756.41	-	(13,756.41)		0.00%	13,930.02	-	(13,930.02)			Aug-12	Dec-12		2012
138717	TRANSFER TRANS FROM LGE	4,000.00	-	(4,000.00)		0.00%	4,000.00	-	(4,000.00)			Aug-12	Dec-12		2012
138720	CTS 3.0 and AFB 3.0 - KU	9,648.28	-	(9,648.28)		0.00%	202,493.54	-	(202,493.54)	Sep-12	Jun-14	Sep-12	May-14		2012
138729	Fuelworx to Aligne Fuels-KU	14,702.03	-	(14,702.03)		0.00%	21,516.53	-	(21,516.53)			Aug-12	Mar-14		2012
138743	NEWTOWN PK 69KV SW REP	421,742.03	-	(421,742.03)		0.13%	349,390.64	-	(349,390.64)			Aug-12	Jun-13	Emergency switch replacement at Lexmark.	2012
138745	GH 1-2A Htr Drain Pump Motor	14,659.93	-	(14,659.93)		0.00%	14,659.93	-	(14,659.93)			Aug-12	Oct-12		2012
138746	Lexington CEMI projects	821.84	-	(821.84)		0.00%	54,720.62	-	(54,720.62)			Aug-12	Sep-14		2012
138764	BR E&I Shop HVAC Repl	11,884.22	-	(11,884.22)		0.00%	11,884.22	-	(11,884.22)			Aug-12	Oct-12		2012
138765	BR2 Turb Control Monitor PC	35,612.96	-	(35,612.96)		0.01%	35,612.96	-	(35,612.96)			Aug-12	Feb-13		2012
138767	BRCT6 Quench Nozzles	59,074.85	-	(59,074.85)		0.02%	83,382.08	-	(83,382.08)			Sep-12	Oct-13		2012
138770	BRCT7 Quench Nozzles	65,357.09	-	(65,357.09)		0.02%	81,446.41	-	(81,446.41)			Sep-12	Dec-12		2012
138775	Maysville Ranger	25,209.54	-	(25,209.54)		0.01%	25,209.54	-	(25,209.54)			Oct-12	Dec-12		2012
138779	GH 4H Conveyor Belt Repl 12	44,925.01	-	(44,925.01)		0.01%	44,925.01	-	(44,925.01)			Sep-12	Oct-12		2012
138780	CORNING LA INS REPL	12,982.57	-	(12,982.57)		0.00%	12,982.57	-	(12,982.57)			Sep-12	Dec-12		2012
138781	Pineville Renovation 2012	368,378.52	-	(368,378.52)		0.11%	368,378.52	-	(368,378.52)			Sep-12	Jun-13	Emergent work due to poor condition of the Call Center and breakroom at the facility. Carpet was threadbare and could potentially be a safety hazard. Needed renovation to provide adequate work environment. Included a helicopter landing pad for emergency response, storm restoration, and transmission reliability inspections.	2012
138785	BOC Remodel - KU	5,380.24	-	(5,380.24)		0.00%	5,380.24	-	(5,380.24)			Sep-12	Jun-13		2012
138789	FALMOUTH SUB REG UPGRADE	228,210.63	-	(228,210.63)		0.07%	258,085.80	-	(258,085.80)			Sep-12	May-13		2012
138790	MIDWAY HEAT PUMP & AIR HANDLER	104,000.00	-	(104,000.00)		0.03%	104,000.00	-	(104,000.00)			Sep-12	Jun-13		2012
138799	Meter Tester/Analyzer & Stand	42,401.48	-	(42,401.48)		0.01%	42,401.48	-	(42,401.48)			Sep-12	Nov-12		2012
138821	BR3 Main Steam Line Asb Abate	15,642.72	-	(15,642.72)		0.00%	15,642.72	-	(15,642.72)			Sep-12	Nov-12		2012
138829	Cane Run Control House-KU	810.26	-	(810.26)		0.00%	-	-	-			Dec-12	Mar-14		2012
138838	PARKER SEAL HS FUSE REPL	9,066.15	-	(9,066.15)		0.00%	9,066.15	-	(9,066.15)			Oct-12	Jun-13		2012
138850	69KV CIRCUIT SWITCHER	46,273.70	-	(46,273.70)		0.01%	46,273.34	-	(46,273.34)			Oct-12	May-13		2012
138853	Control Center Chairs - KU	12,117.89	-	(12,117.89)		0.00%	12,117.89	-	(12,117.89)			Oct-12	Jun-13		2012
138860	BR3 SH Attemperator Assembly	135,827.57	-	(135,827.57)		0.04%	83,541.51	-	(83,541.51)			Oct-12	Nov-12		2012
138866	SYNERGEE CM LICENSE - KU	5,565.02	-	(5,565.02)		0.00%	5,565.02	-	(5,565.02)			Oct-12	Feb-13		2012
138870	PROJECT WISE UPGR - KU	11,615.64	-	(11,615.64)		0.00%	11,615.64	-	(11,615.64)			Oct-12	Feb-13		2012
138878	HALEY HS FUSE REPL	8,362.01	-	(8,362.01)		0.00%	8,362.01	-	(8,362.01)			Oct-12	Jun-13		2012
138897	PDCAH PRI-CLMN RD-STATIC REPL	121,957.93	-	(121,957.93)		0.04%	510,585.16	-	(510,585.16)			Oct-12	Jul-14		2012
138957	BR SCBA's	46,620.28	-	(46,620.28)		0.01%	48,234.49	-	(48,234.49)			Nov-12	Dec-12		2012
138969	GR 2012 Vehicle Repl.	18,001.43	-	(18,001.43)		0.01%	18,001.43	-	(18,001.43)			Nov-12	Dec-12		2012
138984	ADDINGTON BUSHING PROJECT	14,070.03	-	(14,070.03)		0.00%	14,800.98	-	(14,800.98)			Dec-12	Jun-13		2012
139002	Linux Identity Manager - KU	4,833.27	-	(4,833.27)		0.00%	7,475.75	-	(7,475.75)			Dec-12	Mar-14		2012
139007	Mt. Sterling Pole Racks 2012	39,095.79	-	(39,095.79)		0.01%	39,095.79	-	(39,095.79)			Dec-12	Dec-12		2012
139016	GH 1C Conveyor Belt Repl 12A	52,768.63	-	(52,768.63)		0.02%	52,768.63	-	(52,768.63)			Dec-12	Dec-12		2012
139022	EMS Operator Monitor-KU-2012	15,363.54	-	(15,363.54)		0.00%	21,819.07	-	(21,819.07)			Dec-12	Feb-13		2012
139023	CENTRAL BUSHING PROJECT	48,724.56	-	(48,724.56)		0.01%	54,761.43	-	(54,761.43)			Dec-12	Jun-13		2012
139047	SHELBYVILLE SOUTH TRANS REPL	56,848.49	-	(56,848.49)		0.02%	63,673.78	-	(63,673.78)			Dec-12	Sep-13		2012
	0	23.65	-	(23.65)		0.00%	108,988.34	108,964.69	(23.65)						2012
124489KU	TCKU SCREEN HOUSE	62,951.40	160,154.40	97,203.00	61%	0.02%	43,061.40	160,154.40	117,093.00	Jun-10	Dec-12	Jun-10	Dec-12		2012
124522KU	TCKU REPLACE PLANT INVERT	(9,608.63)	-	9,608.63		0.00%	149,052.45	167,086.13	18,033.68	Jun-10	Jan-12	Jun-10	Dec-11		2012
126251KU	TCKU LAB EQUIPMENT 2012	14,845.37	18,705.24	3,859.87	21%	0.00%	15,606.33	18,705.24	3,098.91	Jun-10	Dec-12	Jun-10	Jan-13		2012
126252KU	TCKU SAFETY & ERT 2012	22,527.77	20,181.96	(2,345.81)	-12%	0.01%	22,591.04	20,181.96	(2,409.08)	Jun-10	Jan-13	Jun-10	Jan-13		2012
126254KU	TCKU LAB MONITORS 2012	14,915.45	16,736.22	1,820.77	11%	0.00%	15,437.95	16,736.22	1,298.27	Jun-10	Dec-12	Jun-10	Dec-12		2012
126255KU	TCKU LIMESTONE CONV BELT	76,948.43	58,145.85	(18,802.58)	-32%	0.02%	76,948.43	58,145.85	(18,802.58)	Jun-10	Dec-12	Jun-10	Jan-13		2012
126256KU	TCKU MISC ENG 2012	-	92,541.24	92,541.24	100%	0.00%	-	92,541.24	92,541.24	Jun-10	Jul-12				2012
126257KU	TCKU CONV BELTS 2012	87,564.56	87,618.60	54.04	0%	0.03%	87,564.56	87,618.60	54.04	Jun-10	Dec-12	Jun-10	Jan-13		2012
126592KU	TC CT KU HGPI#5	2,322,104.62	-	(2,322,104.62)		0.70%	2,333,089.33	-	(2,333,089.33)			Jan-09	Dec-12	See explanation for 126592LGE	2012
126890KU	Common HW Cap for LOBs -KU12	71,989.11	-	(71,989.11)		0.02%	71,989.11	-	(71,989.11)			Feb-12	Feb-13		2012
131487KU	TC KU REPLACE 12KV SWG	(9,498.57)	-	9,498.57		0.00%	31,735.34	41,233.91	9,498.57			Sep-10	Nov-10		2012
131535KU	TCKU CHANGE HVAC UNITS	(19,061.76)	-	19,061.76		-0.01%	25,932.23	44,993.99	19,061.76	Jun-10	Jul-12	Jun-10	Jan-12		2012
131537KU	TC2KU COAL SILO LOAD CELL	181,410.14	242,966.59	61,556.45	25%	0.05%	217,879.77	242,966.59	25,086.82	Jun-10	Dec-12	Jun-10	Dec-12		2012
131543KU	TCKU LAPE LIMESTONE TRIPPER	(14,017.66)	-	14,017.66		0.00%	8,517.98	22,535.64	14,017.66	Jun-10	Dec-11	Jun-10	Jan-12		2012
131547KU	TCKU POTABLE WATER SYS UPGR	72,949.26	73,836.00	886.74	1%	0.02%	68,189.15	73,836.00	5,646.85	Jun-10	Dec-12	Jun-10	Aug-13		2012
131549KU	TCKU REPLACE HVAC UNITS 2012	31,871.58	36,918.00	5,046.42	14%	0.01%	31,871.58	36,918.00	5,046.42	Jun-10	Dec-12	Jun-10	Dec-12		2012
131913KU	NERC Volt Reg-KU	597.93	-	(597.93)		0.00%	241,018.83	240,420.80	(598.03)	Feb-11	Dec-11	Feb-11	Dec-11		2012
131920KU	GSU Light Arrst-KU	26,464.10	26,000.00	(464.10)	-2%	0.01%	37,073.88	36,609.78	(464.10)	Aug-10	Nov-13	Aug-10	Dec-13		2012
131922KU	Metallurgy Lab-KU	25.17	-	(25.17)		0.00%	54,082.86	129,057.69	74,974.83			Nov-11	Jul-12		2012
131947KU	RATA Test Equip-KU	56,847.18	54,000.00	(2,847.18)	-5%	0.02%	56,847.18	54,000.00	(2,847.18)	Aug-10	Nov-12	Aug-10	Dec-12		2012
132753KU	GS GE Plt Lab '12 KU	-	50,000.00	50,000.00	100%	0.00%	37,428.52	87,428.52	50,000.00	Oct-11	Nov-12	Oct-11	Aug-12		2012
132784KU	GS GE Dam Impnd '12K	-	60,000.00	60,000.00	100%	0.00%	-	60,000.00	60,000.00	Jan-12	Nov-12				2012
132872KU	TC2 SPARES ECR KU	30,441.68	-	(30,441.68)		0.01%	2,315,593.16	2,085,504.97	(230,088.19)			Apr-11	Mar-12		2012
133099KU	GS GE IOTech 650U KU	-	4,200.00	4,200.00	100%	0.00%	3,867.30	8,067.30	4,200.00	Oct-11	Nov-12	Oct-11	Jan-12		2012
133225KU	GS GE Hardness Test KU	-	7,410.00	7,410.00	100%	0.00%	7,296.32	14,706.32	7,410.00	Oct-11	Dec-11	Oct-11	Jun-12		2012

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
133534KU	TC2 KU MTC WP	567,114.15	699,409.68	132,295.53	19%	0.17%	695,907.67	859,892.74	163,985.07	Oct-11	Dec-12	Oct-11	Oct-13		2012
133536KU	TC KU LSTNE CONV RDND	242,445.34	489,163.50	246,718.16	50%	0.07%	234,886.43	489,163.50	254,277.07	Jan-12	Dec-12	Jan-12	May-14		2012
133547KU	TC KU LSTN BALL MILL UPGRDS	84,517.01	99,309.42	14,792.41	15%	0.03%	62,137.81	99,309.42	37,171.61	Jan-12	Dec-12	Jan-12	Jul-13		2012
133555KU	TC2 KU DCS COMP & NTWRK UPG	665,221.88	553,770.00	(111,451.88)	-20%	0.20%	588,119.03	553,770.00	(34,349.03)	Jan-12	Dec-12	Jan-12	Apr-14		2012
133576KU	TC KU SYNC SAT CLOCKS	-	13,157.17	13,157.17	100%	0.00%	-	13,157.17	13,157.17	Jan-12	Dec-12				2012
133586KU	TC KU FD FAN ROOF REPL	-	14,136.52	14,136.52	100%	0.00%	-	14,136.52	14,136.52	Oct-11	Dec-12				2012
133588KU	TC KU RP BLDG ROOF REPL	(3,915.27)	79,570.60	83,485.87	105%	0.00%	61,049.78	144,535.65	83,485.87	Oct-11	Dec-11	Oct-11	Dec-11		2012
133876KU	GS KU Maximo Upgrd	162,360.25	349,250.00	186,889.75	54%	0.05%	557,062.01	563,000.00	5,937.99	Jan-12	Nov-13	Jan-12	Oct-13		2012
134373KU	GS PE BR BS - KU	-	300,000.00	300,000.00	100%	0.00%	-	300,000.00	300,000.00	Jan-12	Dec-18			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects. GS PE PR BS - LGE, GS PE TC BS - LGE, GS PE BR BS - KU collectively funded the GS GE TCCT Hrdng KU, GS GE BRCT Hrdng KU, GS GE PR Reliability KU, GS GE PR Reliability LGE projects.	2012
135353KU	TC KU THERM IMAGE	(7,246.75)	-	7,246.75		0.00%	4,892.89	12,139.64	7,246.75			Jun-10	Dec-11		2012
135588KU	KU Sftwr EGOR/DSL	3,087.43	-	(3,087.43)		0.00%	30,365.97	27,278.54	(3,087.43)			Sep-11	Sep-12		2012
135675KU	PPL Alternate Data Ctr-KU11	59,747.17	-	(59,747.17)		0.02%	59,747.17	-	(59,747.17)			Oct-11	May-12		2012
135689KU	Bill Redesign-KU11	91,086.21	-	(91,086.21)		0.03%	136,537.05	45,450.84	(91,086.21)			Oct-11	Oct-12		2012
135695KU	SAP Testing Automation-KU11	54,166.00	-	(54,166.00)		0.02%	264,161.65	184,645.56	(79,516.09)			Oct-11	Dec-13		2012
135697KU	Revenue Collect Enh-KU11	59,505.70	-	(59,505.70)		0.02%	146,220.41	5,441.28	(140,779.13)			Oct-11	Dec-13		2012
135701KU	BREC-Lewis Creek Mine-KU11	2,332.00	-	(2,332.00)		0.00%	3,489.69	1,157.69	(2,332.00)			Oct-11	May-12		2012
135719KU	TDMS Implementation-KU11	1,012.70	-	(1,012.70)		0.00%	87,210.32	86,197.62	(1,012.70)			Oct-11	Jan-12		2012
135810KU	Billing Enhancements-KU12	42,582.42	-	(42,582.42)		0.01%	93,790.02	-	(93,790.02)			Nov-11	Dec-14		2012
135814KU	TC2 KU MERCURY MONITORS	35,796.43	-	(35,796.43)		0.01%	236,151.25	200,354.82	(35,796.43)			Jun-10	Oct-12		2012
135905KU	TC Misc Plt Equip KU	(847.39)	-	847.39		0.00%	16,043.15	16,890.54	847.39			Dec-11	Jan-12		2012
135937KU	SP EXTRANET IMPLEMENT - KU12	3,188.81	-	(3,188.81)		0.00%	3,188.81	-	(3,188.81)			Jan-12	Dec-12		2012
135944KU	Solution Mngr Automate - KU12	34,398.76	-	(34,398.76)		0.01%	34,398.76	-	(34,398.76)			Apr-12	Dec-12		2012
136126KU	CIP - PACS isolation-KU12	21,865.40	-	(21,865.40)		0.01%	21,865.40	-	(21,865.40)			Feb-12	Dec-12		2012
136147KU	Auto Reconnects Enh-KU12	46,110.49	-	(46,110.49)		0.01%	46,110.49	-	(46,110.49)			Feb-12	Jul-12		2012
136179KU	TC KU DIGITAL FUEL SYSTEM	29,375.12	-	(29,375.12)		0.01%	28,939.11	-	(28,939.11)			Jan-12	Dec-12		2012
136538KU	TC KU DOZER FUEL STATION	27,705.70	-	(27,705.70)		0.01%	27,962.93	-	(27,962.93)			Jun-10	Sep-12		2012
136587KU	CIP Process Automation-KU12	67,829.32	-	(67,829.32)		0.02%	67,829.32	-	(67,829.32)			Apr-12	Dec-12		2012
136671KU	CC 1st Floor Mods-KU12	3,332.23	-	(3,332.23)		0.00%	3,332.23	-	(3,332.23)			May-12	Dec-12		2012
137527KU	GS GE TC Ash Pond KU	20,685.25	-	(20,685.25)		0.01%	23,597.37	-	(23,597.37)			May-12	Aug-13		2012
137578KU	TC KU REFURB OF PROD WELL A	35,355.97	-	(35,355.97)		0.01%	36,434.85	-	(36,434.85)			Jun-10	Jul-13		2012
137721KU	LGECenter 6SW Furniture-KU12	2,863.62	-	(2,863.62)		0.00%	2,863.62	-	(2,863.62)			Jun-12	Sep-12		2012
137812KU	GS GE TC Signage KU	14,967.23	-	(14,967.23)		0.00%	14,938.10	-	(14,938.10)			Jun-12	Dec-12		2012
138122KU	TDMS - KU12	99,113.70	-	(99,113.70)		0.03%	111,547.40	-	(111,547.40)			Jul-12	Nov-12		2012
138175KU	eTariff Upgrade - KU13	16,981.25	-	(16,981.25)		0.01%	16,981.25	-	(16,981.25)			Jul-12	Dec-12		2012
138281KU	Ener Eff Enhancements-KU12	74,851.18	-	(74,851.18)		0.02%	164,191.32	-	(164,191.32)	Jul-12	Jul-13	Jul-12	Jul-13		2012
138283KU	Rate Case 2012 - KU12	117,211.11	-	(117,211.11)		0.04%	142,384.25	-	(142,384.25)			Jul-12	Jan-13		2012
138443KU	MyAccount Enhance - KU12	48,387.15	-	(48,387.15)		0.01%	138,690.89	-	(138,690.89)	Jul-12	Sep-13	Jul-12	Mar-14		2012
138687KU	Low Income Enhance-KU12	24,432.66	-	(24,432.66)		0.01%	92,132.37	-	(92,132.37)	Aug-12	Dec-13	Aug-12	Dec-13		2012
138707KU	Globalscape FTP to Tier1-KU12	28,846.06	-	(28,846.06)		0.01%	28,846.06	-	(28,846.06)			Aug-12	Nov-12		2012
138807KU	McAfee License True Up-KU12	6,633.87	-	(6,633.87)		0.00%	6,633.87	-	(6,633.87)			Sep-12	Nov-12		2012
138823KU	BW/BWA Upgrade - KU12	240,050.75	-	(240,050.75)		0.07%	331,218.85	-	(331,218.85)			Oct-12	Jan-00		2012
138830KU	DMZ Redesign-Firewalls-KU12	135,544.57	-	(135,544.57)		0.04%	135,544.57	-	(135,544.57)			Oct-12	Nov-12		2012
138835KU	Jabber - KU12	67,601.06	-	(67,601.06)		0.02%	91,584.34	-	(91,584.34)			Aug-12	Mar-14		2012
138854KU	Access Policy Manager - KU12	33,378.95	-	(33,378.95)		0.01%	34,642.45	-	(34,642.45)			Oct-12	Dec-12		2012
138861KU	Memory Upgrade VDI-KU12	51,355.23	-	(51,355.23)		0.02%	51,355.23	-	(51,355.23)			Nov-12	Dec-12		2012
138862KU	Pckt Flw Switch Inf Exp-KU12	155,717.31	-	(155,717.31)		0.05%	155,717.31	-	(155,717.31)			Nov-12	Dec-12		2012
138887KU	TC KU REMOTE CONT MOWERS	65,014.23	-	(65,014.23)		0.02%	63,924.09	-	(63,924.09)			Jun-10	Dec-12		2012
138892KU	Licensing Citirx 4.5 upg-KU12	104,139.19	-	(104,139.19)		0.03%	104,139.19	-	(104,139.19)			Oct-12	Dec-12		2012
138898KU	Enterprise Info Mgmt-KU12	472,130.22	-	(472,130.22)		0.14%	911,232.64	-	(911,232.64)			Dec-12	Jan-00	Open Text project allocated from other sources. During Oracle upgrade, support issues with current platform drove an early purchase of licenses and start to project.	2012
138904KU	Vulnerability Scan-DMZ-KU12	3,272.54	-	(3,272.54)		0.00%	3,272.54	-	(3,272.54)			Nov-12	Dec-12		2012
138925KU	Nexus Lab-KU12	182,617.64	-	(182,617.64)		0.05%	182,617.64	-	(182,617.64)			Nov-12	Dec-12		2012
138961KU	OpenText Email Mgmt-KU12	85,715.84	-	(85,715.84)		0.03%	85,715.84	-	(85,715.84)			Nov-12	Dec-12		2012
138970KU	Exchange 2010 Inf Upg-KU12	28,030.37	-	(28,030.37)		0.01%	28,304.69	-	(28,304.69)			Nov-12	Jan-13		2012
139025KU	BlueStripe-KU12	53,572.40	-	(53,572.40)		0.02%	53,572.40	-	(53,572.40)			Dec-12	Dec-12		2012
139043KU	Danville Prop Purchase-KU12	144,840.00	-	(144,840.00)		0.04%	130,326.78	-	(130,326.78)			Dec-12	Sep-13		2012
B3SWSTR11	BR3 SW Stmrs Rpl 11	60,543.84	42,000.00	(18,543.84)	-44%	0.02%	263,870.18	248,386.34	(15,483.84)	Jul-10	Oct-12	Jul-10	Nov-12		2012
BOFFEXP11	BR Office Expansion/Renovation	258,176.09	-	(258,176.09)		0.08%	565,459.91	307,283.82	(258,176.09)	Jul-10	May-12	Jul-10	Mar-12		2012
BTM426	BEHIND THE METER - 014260	(143.55)	-	143.55		0.00%	(6,880.82)	(6,737.27)	143.55			Jan-03	Dec-12		2012
CNBCD156U	NB Comm UG - 011560	965.35	-	(965.35)		0.00%	965.35	-	(965.35)	Dec-12	Dec-25	Dec-12	Jan-00		2012
CNBRD156O	NB Resid OH - 011560	619.79	-	(619.79)		0.00%	619.79	-	(619.79)	Dec-12	Dec-25	Dec-12	Jan-00		2012
CNBRD156U	NB Resid UG - 011560	144.42	-	(144.42)		0.00%	144.42	-	(144.42)	Dec-12	Dec-25	Dec-12	Jan-00		2012
CNBRD426O	NB Resid OH - 014260	605.13	-	(605.13)		0.00%	605.13	-	(605.13)	Dec-12	Dec-25	Dec-12	Jan-00		2012
CNBSV156O	NB Elect Serv OH - 011560	800.31	-	(800.31)		0.00%	800.31	-	(800.31)	Dec-12	Dec-25	Dec-12	Jan-00		2012
CNBSV216O	NB Elect Serv OH - 012160	127.11	-	(127.11)		0.00%	127.11	-	(127.11)	Dec-12	Dec-25	Dec-12	Jan-00		2012
CNBSV216U	NB Elect Serv UG - 012160	127.11	-	(127.11)		0.00%	127.11	-	(127.11)	Dec-12	Dec-25	Dec-12	Jan-00		2012
CNBSV426O	NB Elect Serv OH - 014260	272.96	-	(272.96)		0.00%	272.96	-	(272.96)	Dec-12	Dec-25	Dec-12	Jan-00		2012
CNBSV426U	NB Elect Serv UG - 014260	136.50	-	(136.50)		0.00%	136.50	-	(136.50)	Dec-12	Dec-25	Dec-12	Jan-00		2012
CPOL236	NB Outdoor Lights - 012360	386.17	-	(386.17)		0.00%	386.17	-	(386.17)	Dec-12	Dec-25	Dec-12	Jan-00		2012
CPOL426	NB Outdoor Lights - 014260	136.50	-	(136.50)		0.00%	136.50	-	(136.50)	Dec-12	Dec-25	Dec-12	Jan-00		2012

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
CRDD156O	Capital Rep Def OH - 011560	4,367.25	-	(4,367.25)		0.00%	4,367.25	-	(4,367.25)	Dec-12	Dec-10	Dec-12	Jan-00		2012
CRPOL156	Repair Outdoor Lights - 011560	2,612.15	-	(2,612.15)		0.00%	2,612.15	-	(2,612.15)	Dec-12	Dec-14	Dec-12	Jan-00		2012
CRPOL416	Repair Outdoor Lights - 014160	523.00	-	(523.00)		0.00%	523.00	-	(523.00)	Dec-12	Dec-25	Dec-12	Jan-00		2012
CRPOL426	Repair Outdoor Lights - 014260	379.00	-	(379.00)		0.00%	379.00	-	(379.00)	Dec-12	Dec-25	Dec-12	Jan-00		2012
CRSTLT156	Repair Street Lights - 011560	216.50	-	(216.50)		0.00%	216.50	-	(216.50)	Dec-12	Dec-25	Dec-12	Jan-00		2012
CRSTLT426	Repair Street Lights - 014260	136.50	-	(136.50)		0.00%	136.50	-	(136.50)	Dec-12	Dec-25	Dec-12	Jan-00		2012
CSTLT236	NB Street Lights - 012360	511.30	-	(511.30)		0.00%	511.30	-	(511.30)	Dec-12	Dec-25	Dec-12	Jan-00		2012
CXFRM236	NB Transformers - 012360	427.66	-	(427.66)		0.00%	427.66	-	(427.66)	Dec-12	Dec-25	Dec-12	Jan-00		2012
ECAPRR156	Inst cap/reg/recl-Earlington	2,064.03	17,000.22	14,936.19	88%	0.00%	2,064.03	17,000.22	14,936.19	Jan-01	Dec-25	Jan-01	Dec-12		2012
ECAPRR216	Instl cap/reg/recl-Danville	10,592.11	42,000.06	31,407.95	75%	0.00%	10,592.11	42,000.06	31,407.95	Jan-01	Dec-25	Jan-01	Dec-12		2012
ECAPRR236	Inst cap/reg/recl-Richmond	19,175.12	12,269.10	(6,906.02)	-56%	0.01%	19,175.12	12,269.10	(6,906.02)	Jan-01	Dec-25	Jan-01	Dec-12		2012
ECAPRR246	Inst cap/reg/recl-Etown	17,297.73	36,999.62	19,701.89	53%	0.01%	17,297.73	36,999.62	19,701.89	Jan-01	Dec-25	Jan-01	Dec-12		2012
ECAPRR256	Inst cap/reg/recl-Shelbyville	3,330.01	30,003.04	26,673.03	89%	0.00%	3,330.01	30,003.04	26,673.03	Jan-01	Dec-25	Jan-01	Dec-12		2012
ECAPRR315	Inst cap/reg/recl-Lexington	79,907.40	80,000.39	92.99	0%	0.02%	79,907.40	80,000.39	92.99	Jan-01	Dec-25	Jan-01	Dec-12		2012
ECAPRR366	Inst cap/reg/recl-Maysville	38,866.20	22,261.47	(16,604.73)	-75%	0.01%	38,866.20	22,261.47	(16,604.73)	Jan-01	Dec-25	Jan-01	Oct-09		2012
ECAPRR416	Inst cap/reg/recl-Pineville	1,437.94	40,000.11	38,562.17	96%	0.00%	1,437.94	40,000.11	38,562.17	Jan-01	Aug-12	Jan-01	Dec-12		2012
ECAPRR426	Instl cap/reg/recl-London	-	22,001.52	22,001.52	100%	0.00%	-	22,001.52	22,001.52	Jan-01	Aug-12	Jan-01	Dec-12		2012
ECAPRR766	Inst cap/reg/recl-Norton	16,712.70	40,000.51	23,287.81	58%	0.01%	16,712.70	40,000.51	23,287.81	Jan-01	Jan-00	Jan-01	Dec-12		2012
FUSE156	Fuse Coord-Earlington	13,499.71	-	(13,499.71)		0.00%	13,499.71	-	(13,499.71)			Jan-01	Dec-12		2012
FUSE216	Fuse Coord-Danville	1,479.95	-	(1,479.95)		0.00%	1,479.95	-	(1,479.95)			Jan-01	Dec-12		2012
FUSE256	Fuse Coord-Shelbyville	1,313.98	-	(1,313.98)		0.00%	1,313.98	-	(1,313.98)			Jan-01	Dec-12		2012
FUSE416	Fuse Coord-Pineville	1,189.67	-	(1,189.67)		0.00%	1,189.67	-	(1,189.67)			Jan-01	Dec-12		2012
FUSE426	Fuse Coord-London	2,582.47	-	(2,582.47)		0.00%	2,582.47	-	(2,582.47)			Jan-01	Dec-12		2012
K5-2011	RELOCATIONS T LINES KU 2011	13,586.84	-	(13,586.84)		0.00%	158,263.71	144,676.87	(13,586.84)	Jan-11	Dec-11	Jan-11	Jan-00		2012
K5-2012	RELOCATION T-LINES KU 2012	23,798.37	390,709.75	366,911.38	94%	0.01%	23,798.37	390,709.75	366,911.38	Jan-12	Apr-13	Jan-12	Jan-00	Reimbursement for work completed in prior year higher than budget.	2012
K6-2010	NEW FACILITIES T-LINE KU 2010	67.42	-	(67.42)		0.00%	103,751.53	103,684.11	(67.42)	Jan-10	Jan-12	Jan-10	Jan-00		2012
K6-2011	NEW FACILITIES T-LINE KU 2011	(5,136.80)	-	5,136.80		0.00%	(5,136.80)	-	5,136.80	Jan-11	Dec-11	Jan-11	Jan-00		2012
K6-2012	NEW FACILITIES T-LINES KU 2012	276,064.62	324,082.80	48,018.18	15%	0.08%	392,674.77	324,082.80	(68,591.97)	Jan-12	Dec-12	Jan-12	Jan-00		2012
K7-2011	PARAM UPGRADE T LINE KU 2011	(2,080.21)	-	2,080.21		0.00%	198,591.90	200,672.11	2,080.21	Jan-11	Dec-11	Jan-11	Jan-00		2012
K8-2011	STORM DAMAGE T-LINE KU 2011	(16,228.73)	-	16,228.73		0.00%	(16,228.73)	-	16,228.73	Aug-10	May-12	Aug-10	Jan-00		2012
K8-2012	STORM DAMAGE T-LINE KU 2012	1,156,841.96	289,005.88	(867,836.08)	-300%	0.35%	1,156,841.96	289,005.88	(867,836.08)	Jan-12	Jan-13	Jan-12	Jan-00	Various storms in January, March, July and December exceeded the amounts assumed in the budget.	2012
K9	PRIORITY REPL T-LINES PWO	(10,055.07)	-	10,055.07		0.00%	(10,055.07)	-	10,055.07			Sep-99	Mar-11		2012
K9-2010	PRIORITY REPL T-LINES KU 2010	(63,576.64)	-	63,576.64		-0.02%	(63,576.64)	-	63,576.64	Dec-09	Feb-12	Dec-09	Jan-00		2012
K9-2011	PRIORITY REPL T-LINES KU 2011	(39,741.01)	-	39,741.01		-0.01%	(39,741.01)	-	39,741.01	Sep-10	Nov-12	Sep-10	Jan-00		2012
K9-2012	PRIORITY REPL T-LINES KU 2012	6,814,504.83	1,745,841.64	(5,068,663.19)	-290%	2.05%	6,814,504.83	1,745,841.64	(5,068,663.19)	Jun-11	May-13	Jun-11	Jan-00	Replaced more poles than originally planned. Overhead line crews are utilized on pole replacement blankets when outages are not available to complete larger scale line work.	2012
KBATTRY12	Batteries KU-12	233,094.63	249,813.94	16,719.31	7%	0.07%	234,035.43	249,813.97	15,778.54	Jan-12	Dec-12	Jan-12	Dec-12		2012
KBR-11	KU Breaker Replacements-11	220,655.04	-	(220,655.04)		0.07%	220,655.04	-	(220,655.04)	Jan-11	Dec-11	Jan-11	Nov-12		2012
KBR-12	KU Breaker Replacements-12	4,124,469.14	900,220.01	(3,224,249.13)	-358%	1.24%	4,124,469.14	900,220.01	(3,224,249.13)	Oct-11	Apr-13	Oct-11	May-13	Budget is developed at a higher level to encompass multiple projects. More replacements were needed on this project than assumed in the budget.	2012
KCI-12	KU Capacitor Installations12	367.61	199,688.10	199,320.49	100%	0.00%	-	199,688.10	199,688.10	Jan-12	Dec-12	Jan-12	Dec-12		2012
KCR-11	KU Carrier Add/Replcmnts11	38,495.85	-	(38,495.85)		0.01%	478,708.60	440,212.75	(38,495.85)	Jan-11	Dec-11	Jan-11	Jan-12		2012
KCR-12	KU Carrier Add/Replcmnts12	8,923.42	550,275.01	541,351.59	98%	0.00%	8,923.42	550,275.01	541,351.59	Jan-12	Dec-12	Jan-12	Dec-12	Budget is developed at a higher level to encompass multiple projects. Fewer replacements were needed on this project and the remaining funding was used for other projects.	2012
KDISCAP11	KU DISTRIBUTION CAPACITORS11	41,182.92	-	(41,182.92)		0.01%	242,222.01	201,039.09	(41,182.92)	Jan-11	Nov-11	Jan-11	Nov-11		2012
KDISCAP12	KU Distribution Capacitors2012	176,862.36	231,573.32	54,710.96	24%	0.05%	215,703.36	231,573.24	15,869.88	Feb-12	Dec-12	Feb-12	Dec-12		2012
KFENCE-12	KFENCE-12	295,345.44	200,034.70	(95,310.74)	-48%	0.09%	375,326.92	200,034.70	(175,292.22)	Jan-12	Dec-12	Jan-12	Dec-12		2012
KFIREWL11	KU Transformer Firewalls-11	(2,886.14)	-	2,886.14		0.00%	-	2,886.14	2,886.14			Jan-11	Dec-11		2012
KFIREWL12	KU Transformer Firewalls-12	-	419,927.04	419,927.04	100%	0.00%	-	419,927.04	419,927.04	Jan-12	Dec-12			Project cancelled due to lack of need.	2012
KGRNDRP12	Grounding Repairs KU-12	-	100,213.44	100,213.44	100%	0.00%	-	100,213.44	100,213.44	Jan-12	Dec-12				2012
KINSTRF11	INSTRMNT XFRMR REPL-KU-11	9,217.80	-	(9,217.80)		0.00%	245,643.61	236,423.59	(9,220.02)			Jan-11	May-12		2012
KINSTRF12	INSTRMNT XFRMR REPL-KU-12	220,457.03	179,882.76	(40,574.27)	-23%	0.07%	258,504.29	179,882.76	(78,621.53)	Jan-12	Dec-12	Jan-12	Dec-12		2012
KMS021912	KU MAJOR STORM 021912	52,584.66	-	(52,584.66)		0.02%	52,584.66	-	(52,584.66)			Feb-12	May-12		2012
KMS022912	KU MAJOR STORM 02292012	48,073.10	-	(48,073.10)		0.01%	48,073.10	-	(48,073.10)			Feb-12	May-12		2012
KMS030212	KU MAJOR STORM 030212	187,039.30	-	(187,039.30)		0.06%	187,039.30	-	(187,039.30)			Feb-12	May-12		2012
KMS042211	KU MAJOR STORM 042211	4,630.88	-	(4,630.88)		0.00%	4,630.88	-	(4,630.88)			Apr-11	May-12		2012
KMS062912	KU MAJOR STORM 062912	34,251.79	-	(34,251.79)		0.01%	34,251.79	-	(34,251.79)			Jun-12	Nov-12		2012
KMS070112	KU MAJOR STORM 070112	87,494.36	-	(87,494.36)		0.03%	87,494.36	-	(87,494.36)			Jul-12	Nov-12		2012
KMS070512	KMS070512 KU MAJOR STORM	38,913.93	-	(38,913.93)		0.01%	38,913.93	-	(38,913.93)			Jul-12	Jan-13		2012
KMS070812	KU MAJOR STORM 070812	172,727.25	-	(172,727.25)		0.05%	172,727.25	-	(172,727.25)			Jul-12	Jan-13		2012
KMS071912	KU MAJOR STORM 071912	68,349.88	-	(68,349.88)		0.02%	68,349.88	-	(68,349.88)			Jul-12	Jan-13		2012
KMS072712	KU MAJOR STORM 072712	54,053.43	-	(54,053.43)		0.02%	54,053.43	-	(54,053.43)			Jul-12	Jan-13		2012
KMS081311	KU MAJOR STORM 081311	(425.48)	-	425.48		0.00%	(425.48)	-	425.48			Aug-11	May-12		2012
KMS102912	KU MAJOR STORM 10-29-12	6,115.84	-	(6,115.84)		0.00%	6,115.84	-	(6,115.84)			Oct-12	Jan-13		2012
KRELAY-11	Relay Replacements-KU-2011	2,634.16	-	(2,634.16)		0.00%	72,807.30	70,464.27	(2,343.03)			Jan-11	May-12		2012
KRELAY-12	Relay Replacements-KU -2012	287,926.76	250,197.58	(37,729.18)	-15%	0.09%	454,642.39	250,197.58	(204,444.81)	Jan-12	Dec-12	Jan-12	Dec-12		2012
KRSUB-10	KU Routine - Subs-10	8,369.03	-	(8,369.03)		0.00%	8,369.03	-	(8,369.03)	Jan-10	Dec-12	Jan-10	Oct-11		2012
KRSUB-11	KU Routine - Subs-11	379,254.42	-	(379,254.42)		0.11%	379,254.42	-	(379,254.42)	Jan-11	Dec-12	Jan-11	Dec-12	Work that began in 2011 on the KRSUB-11 project carried over into 2012 on this project. These amounts were not known when the 2012 budget was prepared.	2012
KRSUB-12	KU Routine - Subs-12	927,732.72	1,095,375.00	167,642.28	15%	0.28%	1,224,076.46	1,095,375.08	(128,701.38)	May-09	Dec-12	May-09	Dec-12		2012
KRTU-10	KU RTU10	138.24	-	(138.24)		0.00%	96,791.84	96,653.60	(138.24)	Jun-09	Dec-10	Jun-09	Dec-10		2012

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KRTU-11	KU RTU11	28,184.53	-	(28,184.53)		0.01%	116,773.42	88,588.89	(28,184.53)	Jan-11	Dec-11	Jan-11	May-12		2012
KRTU-12	KU RTU Replacements-12	240,388.28	284,788.10	44,399.82	16%	0.07%	255,660.61	284,788.10	29,127.49	Jan-12	Dec-12	Jan-12	Dec-12		2012
KSTSVC11	STATION SERV XFMRS KU-11	72,377.83	-	(72,377.83)		0.02%	296,810.71	235,327.01	(61,483.70)			Jan-11	Dec-12		2012
KSTSVC12	STATION SERV XFMRS KU-12	539,124.26	184,121.02	(355,003.24)	-193%	0.16%	539,124.26	184,121.02	(355,003.24)	Jan-12	Dec-12	Jan-12	Dec-12	Budget is developed at a higher level to encompass multiple projects. More replacements were needed on this project than assumed in the budget.	2012
KSURGE-11	Surge Arestors KU-11	(2,533.05)	-	2,533.05		0.00%	150,117.69	152,650.74	2,533.05			Jan-11	Mar-12		2012
KSURGE-12	Surge Arestors KU-12	210,790.02	174,934.28	(35,855.74)	-20%	0.06%	208,221.32	174,934.28	(33,287.04)	Jan-12	Dec-12	Jan-12	Dec-12		2012
KTRMUP-10	KU Terminal Upgrades-10	0.10	-	(0.10)		0.00%	289,915.57	289,915.47	(0.10)	Jun-09	Jan-11	Jun-09	Dec-10		2012
KTRMUP-12	KU Terminal Upgrades-12	-	295,383.77	295,383.77	100%	0.00%	-	295,383.77	295,383.77	Jan-12	Dec-12				2012
MCAPR156	CAP/REG/RECL - 011560	39,737.56	48,420.81	8,683.25	18%	0.01%	39,737.56	48,420.81	8,683.25	Sep-02	Dec-25	Sep-02	Dec-12		2012
MCAPR216	CAP/REG/RECL - 012160	11,025.04	6,000.01	(5,025.03)	-84%	0.00%	63,689.90	70,568.68	6,878.78	Aug-03	Dec-25	Aug-03	Dec-12		2012
MCAPR236	CAP/REG/RECL - 012360	35,240.25	30,000.20	(5,240.05)	-17%	0.01%	120,158.73	177,919.44	57,760.71	Aug-03	Dec-25	Aug-03	Dec-12		2012
MCAPR246	CAP/REG/RECL - 012460	1,192.68	8,000.00	6,807.32	85%	0.00%	7,673.60	30,482.30	22,808.70	Aug-03	Dec-25	Aug-03	Dec-12		2012
MCAPR256	CAP/REG/RECL - 012560	-	4,999.29	4,999.29	100%	0.00%	-	4,999.29	4,999.29	Aug-03	Dec-25	Aug-03	Dec-12		2012
MCAPR315	CAP/REG/RECL - 013150	29,573.59	20,000.20	(9,573.39)	-48%	0.01%	96,404.77	128,831.68	32,426.91	Aug-03	Dec-25	Aug-03	Dec-12		2012
MCAPR366	CAP/REG/RECL - 013660	12,333.00	35,522.87	23,189.87	65%	0.00%	104,499.40	201,992.01	97,492.61	Aug-03	Dec-25	Aug-03	Dec-12		2012
MCAPR416	CAP/REG/RECL - 0146160	5,159.43	25,000.45	19,841.02	79%	0.00%	10,524.94	80,216.10	69,691.16	Sep-02	Dec-25	Sep-02	Dec-12		2012
MCAPR426	CAP/REG/RECL - 014260	3,230.93	24,998.50	21,767.57	87%	0.00%	31,626.62	105,394.08	73,767.46	Aug-03	Dec-25	Aug-03	Dec-12		2012
MCAPR766	CAP/REG/RECL - 017660	10,390.47	24,999.53	14,609.06	58%	0.00%	36,472.88	103,087.17	66,614.29	Sep-02	Dec-25	Sep-02	Dec-12		2012
MCAPRR366	Cap/Reg/Recl Maint-Maysville	2,246.51	-	(2,246.51)		0.00%	2,246.51	-	(2,246.51)			Jan-01	Dec-12		2012
MTRPUR582	PURCHASE OF METERS	1,629,581.66	1,672,228.68	42,647.02	3%	0.49%	1,629,581.66	1,672,228.68	42,647.02	Oct-99	Dec-14	Oct-99	Dec-12		2012
NBCD156OH	New Bus Comm-Ovhd-Earlington	267,339.41	219,531.47	(47,807.94)	-22%	0.08%	267,339.41	219,531.47	(47,807.94)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBCD156UG	New Bus Comm-UG-Earlington	104,744.12	39,999.68	(64,744.44)	-162%	0.03%	104,744.12	39,999.68	(64,744.44)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBCD216OH	New Bus Comm-Ovhd-Danville	237,326.62	392,279.32	154,952.70	40%	0.07%	237,326.62	392,279.32	154,952.70	Mar-01	Jan-00	Mar-01	Dec-12		2012
NBCD216UG	New Bus Comm-UG-Danville	195,298.21	214,151.08	18,852.87	9%	0.06%	195,298.21	214,151.08	18,852.87	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBCD236OH	New Bus Comm-Ovhd-Richmond	336,971.58	293,320.56	(43,651.02)	-15%	0.10%	336,971.58	293,320.56	(43,651.02)	Jan-99	Dec-25	Jan-99	Dec-12		2012
NBCD236UG	New Bus Comm-UG-Richmond	195,670.67	243,379.32	47,708.65	20%	0.06%	195,670.67	243,379.32	47,708.65	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBCD246OH	New Bus Comm-Ovhd-Etown	323,343.32	139,364.28	(183,979.04)	-132%	0.10%	323,343.32	139,364.28	(183,979.04)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBCD246UG	New Bus Comm-UG-Etown	133,557.44	62,499.56	(71,057.88)	-114%	0.04%	133,557.44	62,499.56	(71,057.88)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBCD256OH	New Bus Comm-Ovhd-Shelbyvl	330,455.13	335,759.08	5,303.95	2%	0.10%	330,455.13	335,759.08	5,303.95	Feb-01	Jan-00	Feb-01	Dec-12		2012
NBCD256UG	New Bus Comm-UG-Shelbyville	111,504.37	141,006.68	29,502.31	21%	0.03%	111,504.37	141,006.68	29,502.31	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBCD315OH	New Bus Comm-Ovhd-Lexington	793,425.89	887,539.15	94,113.26	11%	0.24%	793,425.89	887,539.15	94,113.26	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBCD315UG	New Bus Comm-UG-Lexington	883,054.05	650,001.00	(233,053.05)	-36%	0.27%	883,054.05	650,001.00	(233,053.05)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBCD366OH	New Bus Comm-Ovhd-Maysville	640,754.39	542,138.62	(98,615.77)	-18%	0.19%	640,754.39	542,138.62	(98,615.77)	Feb-01	Dec-25	Feb-01	Dec-12		2012
NBCD366UG	New Bus Comm-UG-Maysville	339,890.40	317,137.86	(22,752.54)	-7%	0.10%	339,890.40	317,137.86	(22,752.54)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBCD416OH	New Bus Comm-Ovhd-Pineville	207,975.93	110,000.98	(97,974.95)	-89%	0.06%	207,975.93	110,000.98	(97,974.95)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBCD416UG	New Bus Comm-UG-Pineville	42,840.89	50,000.90	7,160.01	14%	0.01%	42,840.89	50,000.90	7,160.01	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBCD426OH	New Bus Comm-Ovhd-London	347,386.24	266,371.15	(81,015.09)	-30%	0.10%	347,386.24	266,371.15	(81,015.09)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBCD426UG	New Bus Comm-UG-London	329,127.27	288,184.94	(40,942.33)	-14%	0.10%	329,127.27	288,184.94	(40,942.33)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBCD766OH	New Bus Comm-Ovhd-Norton	206,840.95	345,099.17	138,258.22	40%	0.06%	206,840.95	345,099.17	138,258.22	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBCD766UG	New Bus Comm-UG-Norton	226,456.42	69,999.75	(156,456.67)	-224%	0.07%	226,456.42	69,999.75	(156,456.67)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBID156OH	New Bus Ind-Ovhd-Earlington	-	1,507.92	1,507.92	100%	0.00%	-	1,507.92	1,507.92	Mar-01	Dec-25				2012
NBID156UG	New Bus Ind-UG-Earlington	-	1,507.92	1,507.92	100%	0.00%	-	1,507.92	1,507.92	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBID216OH	New Bus Ind-Ovhd-Danville	65,811.83	44,609.94	(21,201.89)	-48%	0.02%	65,811.83	44,609.94	(21,201.89)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBID216UG	New Bus Ind-UG-Danville	84,367.85	49,999.88	(34,367.97)	-69%	0.03%	84,367.85	49,999.88	(34,367.97)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBID236OH	New Bus Ind-Ovhd-Richmond	32,311.46	-	(32,311.46)		0.01%	32,311.46	-	(32,311.46)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBID236UG	New Bus Ind-UG-Richmond	2,694.56	-	(2,694.56)		0.00%	2,694.56	-	(2,694.56)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBID256OH	New Bus Ind-Ovhd-Shelbyvl	37,205.99	-	(37,205.99)		0.01%	37,205.99	-	(37,205.99)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBID256UG	New Bus Ind-UG-Shelbyville	4,707.81	15,002.87	10,295.06	69%	0.00%	4,707.81	15,002.87	10,295.06	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBID315UG	New Bus Ind-UG-Lexington	29,913.83	-	(29,913.83)		0.01%	29,913.83	-	(29,913.83)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBID426OH	New Bus Ind-Ovhd-London	1,157.71	-	(1,157.71)		0.00%	1,157.71	-	(1,157.71)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBRD156OH	New Bus Resid-Ovhd-Earlington	770,753.92	842,037.71	71,283.79	8%	0.23%	770,753.92	842,037.71	71,283.79	Jan-99	Dec-25	Jan-99	Dec-14		2012
NBRD156UG	New Bus Resid-UG-Earlington	228,694.57	170,800.69	(57,893.88)	-34%	0.07%	228,694.57	170,800.69	(57,893.88)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBRD216OH	New Bus Resid-Ovhd-Danville	442,773.08	445,199.39	2,426.31	1%	0.13%	442,773.08	445,199.39	2,426.31	Jan-99	Dec-25	Jan-99	Dec-12		2012
NBRD216UG	New Bus Resid-UG-Danville	224,980.57	180,000.55	(44,980.02)	-25%	0.07%	224,980.57	180,000.55	(44,980.02)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBRD236OH	New Bus Resid-Ovhd-Richmond	297,862.78	459,080.26	161,217.48	35%	0.09%	297,862.78	459,080.26	161,217.48	Feb-01	Dec-25	Feb-01	Dec-12		2012
NBRD236UG	New Bus Resid-UG-Richmond	168,815.62	154,999.75	(13,815.87)	-9%	0.05%	168,815.62	154,999.75	(13,815.87)	Jan-99	Jan-00	Jan-99	Nov-10		2012
NBRD246OH	New Bus Resid-Ovhd-Etown	200,247.62	250,000.07	49,752.45	20%	0.06%	200,247.62	250,000.07	49,752.45	Jan-99	Dec-25	Jan-99	Dec-12		2012
NBRD246UG	New Bus Resid-UG-Etown	154,466.50	129,999.72	(24,466.78)	-19%	0.05%	154,466.50	129,999.72	(24,466.78)	Mar-01	Jan-00	Mar-01	Nov-10		2012
NBRD256OH	New Bus Resid-Ovhd-Shelbyvl	320,452.56	290,040.68	(30,411.88)	-10%	0.10%	320,452.56	290,040.68	(30,411.88)	Feb-01	Dec-25	Feb-01	Dec-12		2012
NBRD256UG	New Bus Resid-UG-Shelbyville	244,618.82	175,013.50	(69,605.32)	-40%	0.07%	244,618.82	175,013.50	(69,605.32)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBRD315OH	New Bus Resid-Ovhd-Lexington	1,293,245.41	1,000,000.64	(293,244.77)	-29%	0.39%	1,293,245.41	1,000,000.64	(293,244.77)	Jan-01	Dec-14	Jan-01	Dec-12		2012
NBRD315UG	New Bus Resid-UG-Lexington	1,449,509.60	1,300,000.44	(149,509.16)	-12%	0.44%	1,449,509.60	1,300,000.44	(149,509.16)	Feb-00	Dec-25	Feb-00	Dec-12		2012
NBRD366OH	New Bus Resid-Ovhd-Maysville	571,927.17	560,702.02	(11,225.15)	-2%	0.17%	571,927.17	560,702.02	(11,225.15)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBRD366UG	New Bus Resid-UG-Maysville	255,885.24	280,829.85	24,944.61	9%	0.08%	255,885.24	280,829.85	24,944.61	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBRD416OH	New Bus Resid-Ovhd-Pineville	472,389.59	583,682.75	111,293.16	19%	0.14%	472,389.59	583,682.75	111,293.16	Mar-00	Dec-25	Mar-00	Dec-12		2012
NBRD416UG	New Bus Resid-UG-Pineville	91,341.48	75,000.19	(16,341.29)	-22%	0.03%	91,341.48	75,000.19	(16,341.29)	Jan-01	Dec-25	Jan-01	Dec-12		2012
NBRD426OH	New Bus Resid-Ovhd-London	404,225.00	461,755.46	57,530.46	12%	0.12%	404,225.00	461,755.46	57,530.46	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBRD426UG	New Bus Resid-UG-London	289,671.91	300,000.59	10,328.68	3%	0.09%	289,671.91	300,000.59	10,328.68	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBRD766OH	New Bus Resid-Ovhd-Norton	807,319.61	683,068.82	(124,250.79)	-18%	0.24%	807,319.61	683,068.82	(124,250.79)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBRD766UG	New Bus Resid-UG-Norton	106,493.53	117,067.32	10,573.79	9%	0.03%	106,493.53	117,067.32	10,573.79	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBSB216OH	New Bus Subd-Ovhd-Danville	1,049.72	14,999.89	13,950.17	93%	0.00%	1,049.72	14,999.89	13,950.17	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBSB216UG	New Bus Subd-UG-Danville	7,969.46	34,999.56	27,030.10	77%	0.00%	7,969.46	34,999.56	27,030.10	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBSB236OH	New Bus Subd-Ovhd-Richmond	3,959.67	-	(3,959.67)		0.00%	3,959.67	-	(3,959.67)	Mar-01	Nov-10	Mar-01	Nov-10		2012
NBSB236UG	New Bus Subd-UG-Richmond	123,919.26	54,999.96	(68,919.30)	-125%	0.04%	123,919.26	54,999.96	(68,919.30)	Jan-99	Dec-25	Jan-99	Dec-12		2012

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
NBSB246OH	New Bus Subd-Ovhd-Etown	60,010.18	139,999.85	79,989.67	57%	0.02%	60,010.18	139,999.85	79,989.67	Mar-01	Jan-00	Mar-01	Nov-10		2012
NBSB246UG	New Bus Subd-UG-Etown	139,071.36	125,000.22	(14,071.14)	-11%	0.04%	139,071.36	125,000.22	(14,071.14)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBSB256OH	New Bus Subd-Ovhd-Shelbyvl	1,383.79	19,999.60	18,615.81	93%	0.00%	1,383.79	19,999.60	18,615.81	Mar-01	Oct-09	Mar-01	Jul-10		2012
NBSB256UG	New Bus Subd-UG-Shelbyville	115,730.79	174,989.22	59,258.43	34%	0.03%	115,730.79	174,989.22	59,258.43	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBSB315OH	New Bus Subd-Ovhd-Lexington	10,281.05	149,999.92	139,718.87	93%	0.00%	10,281.05	149,999.92	139,718.87	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBSB315UG	New Bus Subd-UG-Lexington	489,572.12	400,000.24	(89,571.88)	-22%	0.15%	489,572.12	400,000.24	(89,571.88)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBSB366UG	New Bus Subd-UG-Maysville	14,386.13	-	(14,386.13)		0.00%	14,386.13	-	(14,386.13)			Jun-02	Dec-12		2012
NBSB416OH	New Bus Subd-Ovhd-Pineville	10,569.63	-	(10,569.63)		0.00%	10,569.63	-	(10,569.63)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBSB416UG	New Bus Subd-UG-Pineville	1,080.11	-	(1,080.11)		0.00%	1,080.11	-	(1,080.11)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBSB426OH	New Bus Subd-Ovhd-London	1,393.75	-	(1,393.75)		0.00%	1,393.75	-	(1,393.75)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBSB426UG	New Bus Subd-UG-London	1,446.59	-	(1,446.59)		0.00%	1,446.59	-	(1,446.59)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBSB766UG	New Bus Subd-UG-Norton	701.93	-	(701.93)		0.00%	701.93	-	(701.93)			Mar-01	Dec-12		2012
NBSV156OH	New Elect Serv-Ovhd-Earlington	392,779.38	477,526.92	84,747.54	18%	0.12%	392,779.38	477,526.92	84,747.54	Mar-01	Dec-25	Mar-01	May-10		2012
NBSV156UG	New Bus Serv-UG-Earlington	330,514.55	279,858.45	(50,656.10)	-18%	0.10%	330,514.55	279,858.45	(50,656.10)	Jan-99	Dec-25	Jan-99	Dec-12		2012
NBSV216OH	New Elect Serv-Ovhd-Danville	238,911.14	336,684.53	97,773.39	29%	0.07%	238,911.14	336,684.53	97,773.39	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBSV216UG	New Bus Serv-UG-Danville	282,822.22	319,610.13	36,787.91	12%	0.09%	282,822.22	319,610.13	36,787.91	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBSV236OH	New Electric Serv-Overhead	334,487.99	416,351.28	81,863.29	20%	0.10%	334,487.99	416,351.28	81,863.29	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBSV236UG	New Bus Serv-UG-Richmond	319,280.84	399,999.84	80,719.00	20%	0.10%	319,280.84	399,999.84	80,719.00	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBSV246OH	New Elect Services-Overhead	355,674.30	498,640.56	142,966.26	29%	0.11%	355,674.30	498,640.56	142,966.26	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBSV246UG	New Bus Serv-UG-Etown	332,387.09	494,681.49	162,294.40	33%	0.10%	332,387.09	494,681.49	162,294.40	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBSV256OH	New Elect Serv-Ovhd-Shelbyvl	145,860.47	155,001.54	9,141.07	6%	0.04%	145,860.47	155,001.54	9,141.07	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBSV256UG	New Bus Serv-UG-Shelbyville	204,771.01	199,992.73	(4,778.28)	-2%	0.06%	204,771.01	199,992.73	(4,778.28)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBSV315OH	New Elect Serv-Ovhd-Lexington	908,828.41	799,999.64	(108,828.77)	-14%	0.27%	908,828.41	799,999.64	(108,828.77)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBSV315UG	New Bus Serv-UG-Lexington	1,524,799.53	1,500,000.18	(24,799.35)	-2%	0.46%	1,524,799.53	1,500,000.18	(24,799.35)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBSV366OH	New Elect Serv-Ovhd-Maysville	360,762.23	351,414.64	(9,347.59)	-3%	0.11%	360,762.23	351,414.64	(9,347.59)	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBSV366UG	New Bus Serv-UG-Maysville	271,154.00	285,168.68	14,014.68	5%	0.08%	271,154.00	285,168.68	14,014.68	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBSV416OH	New Elect Serv-Ovhd-Pineville	190,426.98	283,684.10	93,257.12	33%	0.06%	190,426.98	283,684.10	93,257.12	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBSV416UG	New Bus Serv-UG-Pineville	49,431.59	100,000.66	50,569.07	51%	0.01%	49,431.59	100,000.66	50,569.07	Mar-01	Dec-25	Mar-01	Aug-09		2012
NBSV426OH	New Elect Serv-Ovhd-London	146,619.35	283,186.18	136,566.83	48%	0.04%	146,619.35	283,186.18	136,566.83	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBSV426UG	New Bus Serv-UG-London	182,726.26	220,000.31	37,274.05	17%	0.06%	182,726.26	220,000.31	37,274.05	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBSV766OH	New Elect Serv-Ovhd-Norton	207,945.09	250,290.28	42,345.19	17%	0.06%	207,945.09	250,290.28	42,345.19	Mar-01	Dec-25	Mar-01	Dec-12		2012
NBSV766UG	New Bus Serv-UG-Norton	66,021.04	95,786.33	29,765.29	31%	0.02%	66,021.04	95,786.33	29,765.29	Mar-01	Dec-25	Mar-01	Dec-12		2012
PBWK156OH	Pub Wrk Reloc-OH-Earlington	128,689.82	31,000.64	(97,689.18)	-315%	0.04%	128,689.82	31,000.64	(97,689.18)	Mar-00	Dec-25	Mar-00	Dec-12		2012
PBWK156UG	Pub Wrk Reloc-UG-Earlington	22,408.02	-	(22,408.02)		0.01%	22,408.02	-	(22,408.02)			Mar-01	Dec-12		2012
PBWK216OH	Pub Wrk Reloc-OH-Danville	27,042.59	96,878.95	69,836.36	72%	0.01%	27,042.59	96,878.95	69,836.36	Mar-01	Dec-25	Mar-01	Dec-12		2012
PBWK216UG	Pub Wrk Reloc-UG-Danville	-	40,839.67	40,839.67	100%	0.00%	-	40,839.67	40,839.67	Mar-01	Dec-25	Mar-01	Dec-12		2012
PBWK236OH	Pub Works Relc-OH-Richmond	(17,924.50)	137,880.71	155,805.21	113%	-0.01%	(17,924.50)	137,880.71	155,805.21	Mar-01	Dec-25	Mar-01	Dec-12		2012
PBWK246OH	Pub Wrk Relc-OH-Etown	257,633.71	136,480.32	(121,153.39)	-89%	0.08%	257,633.71	136,480.32	(121,153.39)	Mar-01	Dec-25	Mar-01	Dec-12		2012
PBWK256OH	Pub Wrk Reloc-OH-Shelbyvl	52,874.75	81,990.80	29,116.05	36%	0.02%	52,874.75	81,990.80	29,116.05	Mar-01	Dec-25	Mar-01	Dec-12		2012
PBWK256UG	Pub Wrk Reloc-UG-Shelbyville	45.71	-	(45.71)		0.00%	45.71	-	(45.71)			Mar-01	Dec-12		2012
PBWK315OH	Pub Wrk Reloc-OH-Lexington	(244,497.75)	596,025.05	840,522.80	141%	-0.07%	(244,497.75)	596,025.05	840,522.80	Mar-01	Dec-25	Mar-01	Dec-12	Variance to budget reflects actual versus projected investments associated with public works projects. Annual budgets are based on historical investment rates and known highway project schedules.	2012
PBWK315UG	Pub Wrk Reloc-UG-Lexington	39,988.52	39,000.41	(988.11)	-3%	0.01%	39,988.52	39,000.41	(988.11)	Mar-01	Dec-25	Mar-01	Dec-12		2012
PBWK366OH	Pub Wrk Reloc-OH-Maysville	108,813.51	211,260.88	102,447.37	48%	0.03%	108,813.51	211,260.88	102,447.37	Mar-01	Dec-25	Mar-01	Dec-12		2012
PBWK416OH	Pub Wrk Reloc-OH-Pineville	17,777.61	56,008.97	38,231.36	68%	0.01%	17,777.61	56,008.97	38,231.36	Mar-01	Dec-25	Mar-01	Dec-12		2012
PBWK426OH	Pub Wrk Reloc-OH-London	10,084.93	-	(10,084.93)		0.00%	10,084.93	-	(10,084.93)	Mar-01	Dec-25	Mar-01	Dec-12		2012
PBWK766OH	Pub Wrk Reloc-OH-Norton	54,414.02	66,279.49	11,865.47	18%	0.02%	54,414.02	66,279.49	11,865.47	Mar-01	Dec-25	Mar-01	Dec-12		2012
PBWK766UG	Pub Wrk Reloc-UG-Norton	603.94	5,257.46	4,653.52	89%	0.00%	603.94	5,257.46	4,653.52	Mar-01	Dec-25	Mar-01	Dec-12		2012
POLD156	OUTDOOR LIGHTING 156	307,012.37	300,000.57	(7,011.80)	-2%	0.09%	1,806,423.39	2,444,194.68	637,771.29	Oct-99	Dec-25	Oct-99	Dec-12		2012
POLD216	OUTDOOR LIGHTING 216	250,434.63	300,803.60	50,368.97	17%	0.08%	1,727,908.80	2,424,273.92	696,365.12	Oct-99	Dec-25	Oct-99	Dec-12		2012
POLD236	OUTDOOR LIGHTING 236	177,541.95	149,079.44	(28,462.51)	-19%	0.05%	935,262.06	1,216,394.27	281,132.21	Oct-99	Dec-25	Oct-99	Dec-12		2012
POLD246	OUTDOOR LIGHTING 246	81,892.79	110,000.65	28,107.86	26%	0.02%	592,614.87	858,156.21	265,541.34	Oct-99	Dec-25	Oct-99	Dec-12		2012
POLD256	OUTDOOR LIGHTING 256	105,511.48	85,018.90	(20,492.58)	-24%	0.03%	553,296.45	715,761.40	162,464.95	Oct-99	Dec-25	Oct-99	Dec-12		2012
POLD315	OUTDOOR LIGHTING 315	589,239.80	700,000.08	110,760.28	16%	0.18%	5,033,603.12	6,643,009.36	1,609,406.24	Oct-99	Dec-25	Oct-99	Dec-12		2012
POLD366	OUTDOOR LIGHTING 366	157,166.59	146,781.98	(10,384.61)	-7%	0.05%	831,299.59	1,133,837.61	302,538.02	Oct-99	Dec-25	Oct-99	Dec-12		2012
POLD416	OUTDOOR LIGHTING 416	246,602.01	208,687.21	(37,914.80)	-18%	0.07%	246,602.01	208,687.21	(37,914.80)	Oct-99	Dec-25	Oct-99	Dec-12		2012
POLD426	OUTDOOR LIGHTING 426	230,699.01	230,000.27	(698.74)	0%	0.07%	1,236,632.33	1,729,586.50	492,954.17	Oct-99	Dec-25	Oct-99	Dec-12		2012
POLD766	OUTDOOR LIGHTING 766	79,606.83	160,000.30	80,393.47	50%	0.02%	79,606.83	160,000.30	80,393.47	Oct-99	Dec-25	Oct-99	Dec-12		2012
RCST156	RELOCATIONS CUST REQUEST 156	122,076.14	105,379.74	(16,696.40)	-16%	0.04%	773,138.05	986,730.99	213,592.94	Oct-99	Dec-25	Oct-99	Dec-12		2012
RCST216	RELOCATIONS CUST REQUEST 216	29,426.67	69,225.50	39,798.83	57%	0.01%	29,426.67	69,225.50	39,798.83	Oct-99	Dec-25	Oct-99	Dec-12		2012
RCST236	RELOCATIONS CUST REQUEST 236	26,566.70	80,560.96	53,994.26	67%	0.01%	549,995.27	761,860.86	211,865.59	Sep-99	Dec-25	Sep-99	Dec-12		2012
RCST246	RELOCATIONS CUST REQUEST 246	40,306.31	10,000.76	(30,305.55)	-303%	0.01%	40,306.31	10,000.76	(30,305.55)	Oct-99	Dec-25	Oct-99	Dec-12		2012
RCST256	RELOCATIONS CUST REQUEST 256	184,687.74	22,000.69	(162,687.05)	-739%	0.06%	581,369.13	453,435.58	(127,933.55)	Oct-99	Dec-25	Oct-99	Dec-12		2012
RCST315	RELOCATIONS CUST REQUEST 315	280,985.63	372,199.64	91,214.01	25%	0.08%	280,985.63	372,199.64	91,214.01	Oct-99	Dec-25	Oct-99	Dec-12		2012
RCST366	RELOCATIONS CUST REQUEST 366	58,826.59	47,442.72	(11,383.87)	-24%	0.02%	228,461.95	300,182.87	71,720.92	Oct-99	Dec-25	Oct-99	Dec-12		2012
RCST416	RELOCATIONS CUST REQUEST 416	47,955.52	49,999.74	2,044.22	4%	0.01%	544,057.38	626,801.03	82,743.65	Oct-99	Dec-25	Oct-99	Dec-12		2012
RCST426	RELOCATIONS CUST REQUEST 426	90,242.00	43,397.04	(46,844.96)	-108%	0.03%	90,242.00	43,397.04	(46,844.96)	Oct-99	Dec-25	Oct-99	Dec-12		2012
RCST766	RELOCATIONS CUST REQUEST 766	37,104.73	39,510.82	2,406.09	6%	0.01%	323,176.13	393,617.43	70,441.30	Aug-99	Dec-25	Aug-99	Nov-13		2012
RDD011019	Repair Defective Eqpt - 011019	362,371.88	212,000.37	(150,371.51)	-71%	0.11%	362,371.88	212,000.37	(150,371.51)	Jan-05	Dec-25	Jan-05	Dec-12		2012
RDD015990	Repair Defective Eqpt - 015990	192,863.75	-	(192,863.75)		0.06%	886,324.23	693,862.41	(192,461.82)			Jan-05	Feb-13		2012
RDDD156OH	Rep Def Equip-OH-Earlington	1,278,846.14	905,221.57	(373,624.57)	-41%	0.39%	1,278,846.14	905,221.57	(373,624.57)	Mar-01	Dec-10	Mar-01	Dec-12	Variance to budget reflects actual versus projected investments associated with repairing and replacing overhead defective equipment. Annual budgets are based on historical investment rates for repairing and replacing overhead defective equipment.	2012

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
RDDD156UG	Rep Def Equip-UG-Earlington	9,377.03	19,422.66	10,045.63	52%	0.00%	9,377.03	19,422.66	10,045.63	Mar-01	Dec-25	Mar-01	Dec-12		2012
RDDD216OH	Rep Def Equip-OH-Danville	216,472.15	199,258.00	(17,214.15)	-9%	0.07%	216,472.15	199,258.00	(17,214.15)	Mar-01	Aug-12	Mar-01	Dec-12		2012
RDDD216UG	Rep Def Equip-UG-Danville	16,494.05	13,000.04	(3,494.01)	-27%	0.00%	16,494.05	13,000.04	(3,494.01)	Mar-01	Dec-25	Mar-01	Dec-12		2012
RDDD236OH	Rep Def Equip-OH-Richmond	307,460.72	294,481.64	(12,979.08)	-4%	0.09%	307,460.72	294,481.64	(12,979.08)	Mar-01	Aug-12	Mar-01	Dec-12		2012
RDDD236UG	Rep Def Equip-UG-Richmond	22,928.40	25,000.20	2,071.80	8%	0.01%	22,928.40	25,000.20	2,071.80	Mar-01	Dec-25	Mar-01	Dec-12		2012
RDDD246OH	Rep Def Equip-OH-Etown	323,089.77	195,000.41	(128,089.36)	-66%	0.10%	323,089.77	195,000.41	(128,089.36)	Mar-01	Aug-12	Mar-01	Dec-12		2012
RDDD246UG	Rep Def Equip-UG-Etown	3,372.71	7,341.87	3,969.16	54%	0.00%	3,372.71	7,341.87	3,969.16	Mar-01	Dec-25	Mar-01	Dec-12		2012
RDDD256OH	Rep Def Equip-OH-Shelbyvl	120,395.42	239,998.26	119,602.84	50%	0.04%	120,395.42	239,998.26	119,602.84	Mar-01	Aug-12	Mar-01	Dec-12		2012
RDDD256UG	Rep Def Equip-UG-Shelbyville	18,001.02	15,002.87	(2,998.15)	-20%	0.01%	18,001.02	15,002.87	(2,998.15)	Mar-01	Dec-25	Mar-01	Dec-12		2012
RDDD315OH	Rep Def Equip-OH-Lexington	432,691.49	525,000.23	92,308.74	18%	0.13%	432,691.49	525,000.23	92,308.74	Mar-01	Aug-12	Mar-01	Dec-12		2012
RDDD315UG	Rep Def Equip-UG-Lexington	239,481.85	249,999.60	10,517.75	4%	0.07%	239,481.85	249,999.60	10,517.75	Mar-01	Dec-25	Mar-01	Dec-12		2012
RDDD366OH	Rep Def Equip-OH-Maysville	237,352.13	252,487.48	15,135.35	6%	0.07%	237,352.13	252,487.48	15,135.35	Mar-01	Dec-12	Mar-01	Dec-12		2012
RDDD366UG	Rep Def Equip-UG-Maysville	2,240.18	17,260.55	15,020.37	87%	0.00%	2,240.18	17,260.55	15,020.37	Mar-01	Dec-25	Mar-01	Dec-12		2012
RDDD416OH	Rep Def Equip-OH-Pineville	70,918.56	79,999.69	9,081.13	11%	0.02%	70,918.56	79,999.69	9,081.13	Mar-01	Aug-12	Mar-01	Dec-12		2012
RDDD416UG	Rep Def Equip-UG-Pineville	169.15	5,000.13	4,830.98	97%	0.00%	169.15	5,000.13	4,830.98	Mar-01	Dec-25	Mar-01	Dec-12		2012
RDDD426OH	Rep Def Equip-OH-London	157,082.86	168,129.86	11,047.00	7%	0.05%	157,082.86	168,129.86	11,047.00	Mar-01	Dec-09	Mar-01	Dec-12		2012
RDDD426UG	Rep Def Equip-UG-London	7,250.10	19,999.90	12,749.80	64%	0.00%	7,250.10	19,999.90	12,749.80	Mar-01	Dec-25	Mar-01	Dec-12		2012
RDDD766OH	Rep Def Equip-OH-Norton	11,718.56	83,037.84	71,319.28	86%	0.00%	11,718.56	83,037.84	71,319.28	Mar-01	Jan-00	Mar-01	Dec-12		2012
RDDD766UG	Rep Def Equip-UG-Norton	-	5,001.10	5,001.10	100%	0.00%	-	5,001.10	5,001.10	Mar-01	Dec-25	Mar-01	Dec-12		2012
RDPOLD156	REP/REPL DEF POL'S 156	402,415.58	275,963.08	(126,452.50)	-46%	0.12%	402,415.58	275,963.08	(126,452.50)	Jan-01	Dec-14	Jan-01	Dec-12		2012
RDPOLD216	REP/REPL DEF POL'S 216	84,092.91	50,999.81	(33,093.10)	-65%	0.03%	84,092.91	50,999.81	(33,093.10)	Jan-01	Aug-12	Jan-01	Nov-10		2012
RDPOLD236	REP/REP DEF POL'S	129,108.74	139,079.88	9,971.14	7%	0.04%	129,108.74	139,079.88	9,971.14	Jan-01	Dec-25	Jan-01	Dec-12		2012
RDPOLD246	REP/REPL DEF POL'S	63,610.35	40,000.54	(23,609.81)	-59%	0.02%	63,610.35	40,000.54	(23,609.81)	Jan-01	Dec-25	Jan-01	Dec-12		2012
RDPOLD256	REP/REPL DEF POL'S 256	146,425.93	100,765.39	(45,660.54)	-45%	0.04%	146,425.93	100,765.39	(45,660.54)	Jan-01	Dec-25	Jan-01	Dec-12		2012
RDPOLD315	REP/REPL DEF POL'S 315	179,835.24	159,999.64	(19,835.60)	-12%	0.05%	179,835.24	159,999.64	(19,835.60)	Jan-01	Dec-25	Jan-01	Dec-12		2012
RDPOLD366	REP/REPL DEF POL'S 366	81,019.13	97,261.65	16,242.52	17%	0.02%	81,019.13	97,261.65	16,242.52	Jan-01	Dec-25	Jan-01	Dec-12		2012
RDPOLD416	REP/REPL DEF POL'S 416	95,355.95	79,997.92	(15,358.03)	-19%	0.03%	95,355.95	79,997.92	(15,358.03)	Jan-01	Aug-12	Jan-01	Nov-10		2012
RDPOLD426	REP/REPL DEF POL'S 426	118,384.25	105,988.20	(12,396.05)	-12%	0.04%	118,384.25	105,988.20	(12,396.05)	Jan-01	Dec-25	Jan-01	Dec-12		2012
RDPOLD766	REP/REPL DEF POL'S 766	23,643.18	16,766.50	(6,876.68)	-41%	0.01%	23,643.18	16,766.50	(6,876.68)	Jan-01	Dec-25	Jan-01	Dec-12		2012
RDPOLE156	Pole repair/replacement 156	786,755.07	546,926.38	(239,828.69)	-44%	0.24%	786,755.07	546,926.38	(239,828.69)	May-02	Dec-25	May-02	Dec-12		2012
RDPOLE216	Pole repair/replacement 216	335,788.19	127,906.50	(207,881.69)	-163%	0.10%	335,788.19	127,906.50	(207,881.69)	May-02	Dec-25	May-02	Dec-12		2012
RDPOLE236	Pole repair/replacement 236	309,244.32	182,211.56	(127,032.76)	-70%	0.09%	309,244.32	182,211.56	(127,032.76)	May-02	Dec-25	May-02	Dec-12		2012
RDPOLE246	Pole repair/replacement 246	342,667.23	300,000.68	(42,666.55)	-14%	0.10%	342,667.23	300,000.68	(42,666.55)	May-02	Dec-25	May-02	Dec-12		2012
RDPOLE256	Pole repair/replacement 256	228,036.05	380,011.08	151,975.03	40%	0.07%	228,036.05	380,011.08	151,975.03	May-02	Dec-25	May-02	Dec-12		2012
RDPOLE315	Pole repair/replacement 315	712,905.64	487,523.78	(225,381.86)	-46%	0.21%	712,905.64	487,523.78	(225,381.86)	May-02	Dec-25	May-02	Dec-12		2012
RDPOLE366	Pole repair/replacement 366	277,121.92	244,276.11	(32,845.81)	-13%	0.08%	277,121.92	244,276.11	(32,845.81)	May-02	Dec-25	May-02	Dec-12		2012
RDPOLE416	Pole repair/replacement 416	170,429.20	202,280.89	31,851.69	16%	0.05%	170,429.20	202,280.89	31,851.69	May-02	Dec-25	May-02	Dec-12		2012
RDPOLE426	Repair defective poles 426	187,815.17	104,781.91	(83,033.26)	-79%	0.06%	187,815.17	104,781.91	(83,033.26)	Jan-03	Dec-25	Jan-03	Dec-12		2012
RDPOLE766	Pole repair/replacement 766	109,808.03	167,062.89	57,254.86	34%	0.03%	109,808.03	167,062.89	57,254.86	May-02	Dec-25	May-02	Dec-12		2012
RDSTLT156	REP REPL DEF ST LIGHTS 156	158,396.77	168,264.67	9,867.90	6%	0.05%	158,396.77	168,264.67	9,867.90	Jan-01	Dec-25	Jan-01	Dec-12		2012
RDSTLT216	REP REPL DEF ST LIGHTS 216	101,789.13	102,000.78	211.65	0%	0.03%	101,789.13	102,000.78	211.65	Jan-01	Dec-25	Jan-01	Dec-12		2012
RDSTLT236	REP REPL DEF ST LIGHTS 236	68,426.18	100,000.16	31,573.98	32%	0.02%	68,426.18	100,000.16	31,573.98	Jan-01	Dec-25	Jan-01	Dec-12		2012
RDSTLT246	REP REPL DEF ST LIGHTS 246	86,158.57	80,000.74	(6,157.83)	-8%	0.03%	86,158.57	80,000.74	(6,157.83)	Jan-01	Dec-25	Jan-01	Dec-12		2012
RDSTLT256	REP REPL DEF ST LIGHTS 256	121,801.48	104,999.74	(16,801.74)	-16%	0.04%	121,801.48	104,999.74	(16,801.74)	Jan-01	Dec-25	Jan-01	Dec-12		2012
RDSTLT315	REP REPL ST LIGHTS 315	731,073.34	470,000.59	(261,072.75)	-56%	0.22%	731,073.34	470,000.59	(261,072.75)	Jan-01	Dec-25	Jan-01	Dec-12		2012
RDSTLT366	REP REPL DEF ST LIGHTS 366	80,423.49	117,261.44	36,837.95	31%	0.02%	80,423.49	117,261.44	36,837.95	Jan-01	Dec-25	Jan-01	Dec-12		2012
RDSTLT416	REP REPL DEF ST LIGHTS 416	33,027.37	15,000.29	(18,027.08)	-120%	0.01%	33,027.37	15,000.29	(18,027.08)	Jan-01	Dec-25	Jan-01	Dec-12		2012
RDSTLT426	REP REPL DEF ST LIGHTS 426	93,692.06	35,000.71	(58,691.35)	-168%	0.03%	93,692.06	35,000.71	(58,691.35)	Jan-01	Dec-25	Jan-01	Dec-12		2012
RDSTLT766	REP REPL DEF ST LIGHTS 766	2,458.50	4,561.46	2,102.96	46%	0.00%	2,458.50	4,561.46	2,102.96	Jan-01	Dec-25	Jan-01	Dec-12		2012
RELD10610	KU General Reliability	3,521.98	-	(3,521.98)		0.00%	3,521.98	-	(3,521.98)	Jan-08	Dec-25	Jan-08	Dec-12		2012
RELD156OH	Cir Hard Reliab OH - 011560	89,107.08	173,109.47	84,002.39	49%	0.03%	89,107.08	173,109.47	84,002.39	Jan-99	Dec-25	Jan-99	Dec-12		2012
RELD156UG	Cir Hard Reliab UG - 011560	47,956.78	-	(47,956.78)		0.01%	47,956.78	-	(47,956.78)			May-02	Jun-10		2012
RELD216OH	Cir Hard Reliab OH - 012160	19,163.46	31,719.87	12,556.41	40%	0.01%	19,163.46	31,719.87	12,556.41	May-02	Dec-25	May-02	Dec-12		2012
RELD236OH	Cir Hard Reliab OH - 012360	97,730.12	64,080.79	(33,649.33)	-53%	0.03%	97,730.12	64,080.79	(33,649.33)	May-02	Dec-25	May-02	Dec-12		2012
RELD246OH	Cir Hard Reliab OH - 012460	7,585.93	27,999.73	20,413.80	73%	0.00%	7,585.93	27,999.73	20,413.80	May-02	Dec-25	May-02	Dec-12		2012
RELD256OH	Cir Hard Reliab OH - 012560	54,803.02	124,998.04	70,195.02	56%	0.02%	54,803.02	124,998.04	70,195.02	May-00	Dec-25	May-00	Dec-12		2012
RELD315OH	Cir Hard Reliab OH - 013150	407,744.36	468,999.88	61,255.52	13%	0.12%	407,744.36	468,999.88	61,255.52	May-02	Dec-25	May-02	Dec-12		2012
RELD315UG	Cir Hard Reliab UG - 013150	13,539.23	-	(13,539.23)		0.00%	13,539.23	-	(13,539.23)			May-02	Dec-12		2012
RELD366OH	Cir Hard Reliab OH - 013660	91,037.50	110,261.47	19,223.97	17%	0.03%	91,037.50	110,261.47	19,223.97	Jan-99	Dec-25	Jan-99	Dec-12		2012
RELD416OH	Cir Hard Reliab OH - 014160	79,440.88	35,006.41	(44,434.47)	-127%	0.02%	79,440.88	35,006.41	(44,434.47)	May-02	Dec-25	May-02	Dec-12		2012
RELD416UG	Cir Hard Reliab UG - 014160	261.66	-	(261.66)		0.00%	261.66	-	(261.66)			May-02	Dec-12		2012
RELD426OH	Cir Hard Reliability OH	19,343.75	5,000.86	(14,342.89)	-287%	0.01%	19,343.75	5,000.86	(14,342.89)	Mar-00	Dec-25	Mar-00	Dec-12		2012
RELD766OH	Cir Hard Reliab OH - 017660	58,992.07	40,000.55	(18,991.52)	-47%	0.02%	58,992.07	40,000.55	(18,991.52)	May-02	Dec-25	May-02	Dec-12		2012
RELD766UG	Cir Hard Reliab UG - 017660	400.29	-	(400.29)		0.00%	400.29	-	(400.29)			May-02	Dec-12		2012
RNTPD156	REP THRD PARTY DAM 156	13,887.28	23,750.77	9,863.49	42%	0.00%	13,887.28	23,750.77	9,863.49	Jan-01	Dec-25	Jan-01	Dec-12		2012
RNTPD216	REP THRD PARTY DAM 216	45,669.96	42,680.75	(2,989.21)	-7%	0.01%	242,116.06	321,088.76	78,972.70	Jan-01	Dec-25	Jan-01	Dec-12		2012
RNTPD236	REP THRD PRTY DAM 236	71,181.85	38,924.10	(32,257.75)	-83%	0.02%	71,181.85	38,924.10	(32,257.75)	Jan-01	Dec-25	Jan-01	Dec-12		2012
RNTPD246	REP THRD PARTY DAM 246	7,971.77	10,000.76	2,028.99	20%	0.00%	110,951.55	114,865.24	3,913.69	Jan-01	Dec-25	Jan-01	Dec-12		2012
RNTPD256	REP THRD PARTY DAM 256	27,963.59	29,680.77	1,717.18	6%	0.01%	27,963.59	29,680.77	1,717.18	Jan-01	Dec-25	Jan-01	Dec-12		2012
RNTPD315	REP THRD PARTY DAM 315	90,841.55	220,199.64	129,358.09	59%	0.03%	876,342.91	1,433,292.38	556,949.47	Mar-01	Dec-25	Mar-01	Dec-12		2012
RNTPD366	REP THRD PARTY DAM 366	(16,857.53)	64,523.84	81,381.37	126%	-0.01%	240,927.51	447,922.05	206,994.54	Jan-99	Dec-25	Jan-99	Dec-12		2012
RNTPD416	REP THRD PARTY DAM 416	(15,288.70)	5,000.09	20,288.79	406%	0.00%	(15,288.70)	5,000.09	20,288.79	Mar-01	Nov-10	Mar-01	Nov-10		2012
RNTPD426	REP THRD PARTY DAM 426	32,597.17	29,999.48	(2,597.69)	-9%	0.01%	32,597.17	29,999.48	(2,597.69)	Mar-01	Dec-25	Mar-01	Dec-12		2012
RNTPD766	REP THRD PARTY DAM 766	7,633.23	5,002.26	(2,630.97)	-53%	0.00%	(17,155.35)	(9,778.98)	7,376.37	Mar-01	Jan-00	Mar-01	Dec-10		2012
STLT156	STREET LIGHTING 156	73,189.65	75,000.25	1,810.60	2%	0.02%	73,189.65	75,000.25	1,810.60	Oct-99	Dec-25	Oct-99	Dec-12		2012

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
STLT216	STREET LIGHTING 216	249,944.76	180,831.92	(69,112.84)	-38%	0.08%	2,258,577.73	2,565,707.37	307,129.64	Oct-99	Dec-25	Oct-99	Dec-12		2012
STLT236	STREET LIGHTING 236	102,250.48	125,000.20	22,749.72	18%	0.03%	102,250.48	125,000.20	22,749.72	Oct-99	Dec-25	Oct-99	Dec-12		2012
STLT246	STREET LIGHTING 246	170,997.01	119,682.01	(51,315.00)	-43%	0.05%	1,555,839.82	1,754,446.38	198,606.56	Oct-99	Dec-25	Oct-99	Dec-12		2012
STLT256	STREET LIGHTING 256	76,357.87	178,003.68	101,645.81	57%	0.02%	76,357.87	178,003.68	101,645.81	Oct-99	Dec-25	Oct-99	Dec-12		2012
STLT315	STREET LIGHTING 315	508,532.23	1,199,999.50	691,467.27	58%	0.15%	8,645,179.88	11,914,820.63	3,269,640.75	Sep-99	Dec-25	Sep-99	Dec-12	Variance to budget reflects actual versus projected investments associated with new business - street lighting. Annual budgets are based on historical investment rates for new business - street lights.	2012
STLT366	STREET LIGHTING 366	117,188.20	121,782.12	4,593.92	4%	0.04%	1,357,517.39	1,617,257.65	259,740.26	Oct-99	Dec-25	Oct-99	Dec-12		2012
STLT416	STREET LIGHTING 416	64,211.35	79,864.94	15,653.59	20%	0.02%	64,211.35	79,864.94	15,653.59	Oct-99	Dec-25	Oct-99	Dec-12		2012
STLT426	STREET LIGHTING 426	45,600.48	175,000.01	129,399.53	74%	0.01%	1,155,496.57	1,660,021.28	504,524.71	Oct-99	Dec-25	Oct-99	Dec-12		2012
STLT766	STREET LIGHTING 766	16,919.59	35,000.09	18,080.50	52%	0.01%	16,919.59	35,000.09	18,080.50	Oct-99	Dec-25	Oct-99	Dec-12		2012
STRM11560	KU Minor Storm Earlington	50,759.45	-	(50,759.45)		0.02%	50,759.45	-	(50,759.45)			Jan-10	Dec-12		2012
STRM12160	KU Minor Storms Danville	112,106.02	-	(112,106.02)		0.03%	112,106.02	-	(112,106.02)			Jan-10	Dec-12		2012
STRM12360	KU Minor Storms Richmond	15,786.24	-	(15,786.24)		0.00%	15,786.24	-	(15,786.24)			Jan-10	Dec-12		2012
STRM12460	KU Minor Storms Elizabethtown	14,632.66	-	(14,632.66)		0.00%	14,632.66	-	(14,632.66)			Jan-99	Dec-12		2012
STRM12560	KU Minor Storms Shelbyville	25,399.91	-	(25,399.91)		0.01%	25,399.91	-	(25,399.91)			Jan-10	Dec-12		2012
STRM13150	KU Minor Storms Lexington	152,397.24	-	(152,397.24)		0.05%	152,397.24	-	(152,397.24)			Jan-10	Dec-12		2012
STRM13660	KU Minor Storm Maysville	24,457.30	-	(24,457.30)		0.01%	24,457.30	-	(24,457.30)			Jan-10	Dec-12		2012
STRM14160	KU Minor Storms Pineville	8,085.36	-	(8,085.36)		0.00%	8,085.36	-	(8,085.36)			Jan-10	Dec-12		2012
STRM14260	KU Minor Storms London	28,677.80	-	(28,677.80)		0.01%	28,677.80	-	(28,677.80)			Apr-99	Dec-12		2012
STRM17660	KU Minor Storms Norton	16,717.54	-	(16,717.54)		0.01%	16,717.54	-	(16,717.54)			Jan-10	Dec-12		2012
STRMKU	KU Major Storm Event	-	919,996.00	919,996.00	100%	0.00%	17,729,491.01	20,489,479.01	2,759,988.00	Jan-05	Dec-25	Jan-05	Apr-11	Budget is developed at a high level for weather events and reallocated to individual projects as major and minor weather events as they occur. In total, the full year variance on storms is $283K over budget.	2012
SWITC216	SWITCHES-012160	1,776.26	-	(1,776.26)		0.00%	21,635.13	19,858.87	(1,776.26)			Sep-03	Dec-12		2012
SWITC416	SWITCHES - 014160	2,927.06	-	(2,927.06)		0.00%	2,927.06	-	(2,927.06)			Sep-02	Dec-12		2012
SWITC766	SWITCHES - 017660	343.68	-	(343.68)		0.00%	4,126.63	3,782.95	(343.68)			Sep-02	Dec-12		2012
SYSENH156	Sys Enhanc-Exist Cust-Earlngtn	82,968.33	186,108.31	103,139.98	55%	0.02%	82,968.33	186,108.31	103,139.98	Jan-01	Dec-25	Jan-01	Dec-12		2012
SYSENH216	Sys Enhan-Exist Cust-Danville	281,926.57	182,999.55	(98,927.02)	-54%	0.08%	281,926.57	182,999.55	(98,927.02)	Jan-01	Dec-25	Jan-01	Dec-12		2012
SYSENH236	Sys Enh-New Cust-Richmond	71,652.65	71,999.96	347.31	0%	0.02%	71,652.65	71,999.96	347.31	Jan-99	Dec-25	Jan-99	Dec-12		2012
SYSENH246	Sys Enh-Exist Cust-Etown	59,194.03	49,999.57	(9,194.46)	-18%	0.02%	59,194.03	49,999.57	(9,194.46)	Jan-01	Jan-00	Jan-01	Dec-10		2012
SYSENH256	Sys Enhanc-Exist Cust-Shelbyvl	125,153.29	78,005.18	(47,148.11)	-60%	0.04%	125,153.29	78,005.18	(47,148.11)	Jan-01	Dec-25	Jan-01	Dec-12		2012
SYSENH315	Sys Enhan-Exist Cust-Lex	338,730.70	314,000.40	(24,730.30)	-8%	0.10%	338,730.70	314,000.40	(24,730.30)	Jan-99	Dec-13	Jan-99	Dec-12		2012
SYSENH366	Sys Enhan-Exist Cust-Maysville	67,232.33	97,260.69	30,028.36	31%	0.02%	67,232.33	97,260.69	30,028.36	Dec-00	Dec-25	Dec-00	Dec-12		2012
SYSENH416	Sys Enhan-Exist Cust-Pineville	150,521.22	49,003.83	(101,517.39)	-207%	0.05%	150,521.22	49,003.83	(101,517.39)	Jan-99	Dec-25	Jan-99	Dec-12		2012
SYSENH426	Sys Enhan-Exist Cust-London	101,396.64	99,000.64	(2,396.00)	-2%	0.03%	101,396.64	99,000.64	(2,396.00)	Jan-99	Dec-25	Jan-99	Dec-12		2012
SYSENH766	Sys Enhan-Exist Cust-Norton	14,749.38	36,273.09	21,523.71	59%	0.00%	14,749.38	36,273.09	21,523.71	Jan-01	Dec-25	Jan-01	Dec-12		2012
TBRD156OH	Trouble Orders OH - 011560	115,165.03	265,655.47	150,490.44	57%	0.03%	115,165.03	265,655.47	150,490.44	May-02	Dec-25	May-02	Dec-12		2012
TBRD156UG	Trouble Orders UG - 011560	8,804.08	-	(8,804.08)		0.00%	8,804.08	-	(8,804.08)			May-02	Dec-12		2012
TBRD216OH	Trouble Orders OH - 012160	30,208.29	91,000.40	60,792.11	67%	0.01%	30,208.29	91,000.40	60,792.11	May-02	Dec-25	May-02	Dec-12		2012
TBRD216UG	Trouble Orders UG - 012160	348.68	-	(348.68)		0.00%	348.68	-	(348.68)			May-02	Dec-12		2012
TBRD236OH	Trouble Orders OH - 012360	15,092.29	29,999.87	14,907.58	50%	0.00%	15,092.29	29,999.87	14,907.58	May-02	Dec-25	May-02	Dec-12		2012
TBRD236UG	Trouble Orders UG - 012360	19,881.01	-	(19,881.01)		0.01%	19,881.01	-	(19,881.01)			May-02	Dec-12		2012
TBRD246OH	Trouble Orders OH - 012460	144,734.70	186,681.67	41,946.97	22%	0.04%	144,734.70	186,681.67	41,946.97	May-02	Dec-25	May-02	Dec-12		2012
TBRD246UG	Trouble Orders UG - 012460	690.21	-	(690.21)		0.00%	690.21	-	(690.21)			May-02	Dec-12		2012
TBRD256OH	Trouble Orders OH - 012560	52,407.47	100,003.50	47,596.03	48%	0.02%	52,407.47	100,003.50	47,596.03	May-02	Dec-25	May-02	Dec-12		2012
TBRD256UG	Trouble Orders UG - 012560	10,934.71	-	(10,934.71)		0.00%	10,934.71	-	(10,934.71)			May-02	Dec-10		2012
TBRD315OH	Trouble Orders OH - 013150	125,752.57	131,000.02	5,247.45	4%	0.04%	125,752.57	131,000.02	5,247.45	May-02	Dec-25	May-02	Dec-12		2012
TBRD315UG	Trouble Orders UG - 013150	19,042.42	-	(19,042.42)		0.01%	19,042.42	-	(19,042.42)			May-02	Dec-12		2012
TBRD366OH	Trouble Orders OH - 013660	42,930.86	122,473.77	79,542.91	65%	0.01%	42,930.86	122,473.77	79,542.91	May-02	Dec-25	May-02	Dec-12		2012
TBRD366UG	Trouble Orders UG - 013660	8,508.27	-	(8,508.27)		0.00%	8,508.27	-	(8,508.27)			May-02	Dec-12		2012
TBRD416OH	Trouble Orders OH - 014160	97,928.76	74,999.62	(22,929.14)	-31%	0.03%	97,928.76	74,999.62	(22,929.14)	May-02	Dec-25	May-02	Dec-12		2012
TBRD416UG	Trouble Orders UG - 014160	1,818.65	-	(1,818.65)		0.00%	1,818.65	-	(1,818.65)			May-02	Dec-12		2012
TBRD426OH	Trouble Orders Overhead	230,765.97	320,000.46	89,234.49	28%	0.07%	230,765.97	320,000.46	89,234.49	Mar-03	Dec-25	Mar-03	Dec-12		2012
TBRD426UG	Trouble Orders Underground	4,905.44	-	(4,905.44)		0.00%	4,905.44	-	(4,905.44)			Mar-03	Dec-12		2012
TBRD766OH	Trouble Orders OH - 017660	91,077.65	119,999.12	28,921.47	24%	0.03%	91,077.65	119,999.12	28,921.47	May-02	Dec-25	May-02	Dec-12		2012
TBRD766UG	Trouble Orders UG - 017660	344.40	-	(344.40)		0.00%	344.40	-	(344.40)			May-02	Dec-12		2012
TLEQ156	TOOLS AND EQ 156	(9,984.09)	29,999.92	39,984.01	133%	0.00%	(9,984.09)	29,999.92	39,984.01	May-00	Dec-25	May-00	May-12		2012
TLEQ216	TOOLS AND EQ 216	(2,061.82)	14,000.04	16,061.86	115%	0.00%	104,136.72	142,013.50	37,876.78	Jan-01	Dec-25	Jan-01	Dec-11		2012
TLEQ236	TOOLS AND EQ 236	(7,329.61)	43,999.96	51,329.57	117%	0.00%	(7,329.61)	43,999.96	51,329.57	Jan-01	Dec-25	Jan-01	Dec-11		2012
TLEQ246	TOOLS AND EQ 246	156.22	15,999.88	15,843.66	99%	0.00%	144,614.60	198,416.97	53,802.37	Jan-01	Dec-25	Jan-01	Dec-11		2012
TLEQ256	TOOLS AND EQ 256	788.14	-	(788.14)		0.00%	788.14	-	(788.14)	Jan-01	Dec-25	Jan-01	Dec-11		2012
TLEQ315	TOOLS AND EQ 315	21,396.12	-	(21,396.12)		0.01%	373,548.23	352,152.11	(21,396.12)	Jan-01	Dec-25	Jan-01	Dec-11		2012
TLEQ366	TOOLS AND EQ 366	(6,765.15)	38,000.44	44,765.59	118%	0.00%	280,735.94	375,502.17	94,766.23	Jan-01	Dec-25	Jan-01	Dec-11		2012
TLEQ416	TOOLS AND EQ 416	(31.28)	20,000.72	20,032.00	100%	0.00%	(31.28)	20,000.72	20,032.00	Jul-01	Dec-25	Jul-01	Dec-11		2012
TLEQ426	TOOLS AND EQ 426	-	89,999.76	89,999.76	100%	0.00%	-	89,999.76	89,999.76	Jan-01	Dec-25	Jan-01	Dec-11		2012
TRBORD156	TROUBLE ORDERS 156	28,531.94	-	(28,531.94)		0.01%	28,531.94	-	(28,531.94)	Jan-01	Dec-14	Jan-01	Dec-12		2012
TRBORD216	TROUBLE ORDERS 216	60,682.54	-	(60,682.54)		0.02%	60,682.54	-	(60,682.54)			Jan-01	Dec-12		2012
TRBORD315	TROUBLE ORDERS 315	3,704.13	-	(3,704.13)		0.00%	3,704.13	-	(3,704.13)			Jan-01	Dec-11		2012
TRBORD366	TROUBLE ORDERS 366	192.56	-	(192.56)		0.00%	192.56	-	(192.56)			Jan-01	Dec-12		2012
XFRM156	Transformer labor 156	34,323.40	44,999.76	10,676.36	24%	0.01%	34,323.40	44,999.76	10,676.36	Oct-99	Dec-25	Oct-99	Dec-12		2012
XFRM216	Transformer labor 216	43,457.09	29,999.96	(13,457.13)	-45%	0.01%	181,143.24	231,796.18	50,652.94	Oct-99	Dec-25	Oct-99	Dec-12		2012
XFRM236	Transformer labor 236	75,623.41	149,080.04	73,456.63	49%	0.02%	75,623.41	149,080.04	73,456.63	Oct-99	Dec-25	Oct-99	Dec-12		2012
XFRM246	Transformer labor 246	34,369.81	112,340.87	77,971.06	69%	0.01%	438,080.73	758,852.77	320,772.04	Oct-99	Dec-25	Oct-99	Dec-12		2012
XFRM256	Transformer labor 256	58,172.44	65,005.18	6,832.74	11%	0.02%	58,172.44	65,005.18	6,832.74	Oct-99	Dec-25	Oct-99	Dec-12		2012

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XFRM315	Transformer labor 315	202,185.23	175,000.30	(27,184.93)	-16%	0.06%	1,826,744.24	2,176,891.87	350,147.63	Oct-99	Dec-25	Oct-99	Dec-12		2012
XFRM366	Transformer labor 366	52,325.56	84,569.02	32,243.46	38%	0.02%	52,325.56	84,569.02	32,243.46	Oct-99	Dec-25	Oct-99	Dec-12		2012
XFRM416	Transformer labor 416	1,773.33	25,000.45	23,227.12	93%	0.00%	100,895.64	178,122.09	77,226.45	Oct-99	Dec-25	Oct-99	Dec-12		2012
XFRM426	Transformer labor 426	23,203.07	24,999.66	1,796.59	7%	0.01%	23,203.07	24,999.66	1,796.59	Oct-99	Dec-25	Oct-99	Dec-12		2012
XFRM766	Transformer labor 766	10,830.43	14,512.45	3,682.02	25%	0.00%	146,410.95	181,077.68	34,666.73	Oct-99	Dec-25	Oct-99	Dec-12		2012
		250,621,314.30	**332,113,292.84**	**81,491,978.54**											**2012 Tota**
113305	KU DIST LINE TRANSFORMERS	404,023.96	-	(404,023.96)		0.09%	404,023.96	-	(404,023.96)	Oct-01	Dec-25	Oct-01	Nov-08	This blanket project number was replaced by a new project number CXFRM301 where the budget resides.	2013
117150	Trimble County 2 KU	387,043.47	5,386,498.90	4,999,455.43	93%	0.09%	503,830,987.01	508,830,442.44	4,999,455.43	Jan-03	Jan-11	Jan-03	Jan-11	Accrual for Warranty/Punchlist claims receivable.	2013
117362	Accrued Labor - KU	44,778.34	3,385,108.00	3,340,329.66	99%	0.01%	21,256.77	16,902,018.43	16,880,761.66	Mar-04	Dec-15	Mar-04	Jan-00	Anticipated Adjustment was budgeted to this project, but actuals were spread to many individual projects.	2013
118216	Trimble 2 Trans. Projects - KU	10,961.70	-	(10,961.70)		0.00%	65,551,439.37	65,540,477.67	(10,961.70)	Jul-04	Aug-11	Jul-04	Jul-10		2013
119903	Clear A&G 12/04	(642,585.02)	-	642,585.02		-0.14%	(373,539.94)	269,045.08	642,585.02			Jan-05	Jan-00	This project is used for the annual true-up activity and does not have a cooresponding budget amount.	2013
119961	BR ASH POND EXP	133.57	-	(133.57)		0.00%	133.57	-	(133.57)	Jan-04	Dec-11	Jan-04	Mar-12		2013
120210	BR 1, 2, & 3 FGD	(9,302.67)	-	9,302.67		0.00%	(9,302.67)	-	9,302.67	May-05	Jun-12	May-05	Dec-10		2013
120418	DX2 JOHNSON VLV REFURB 11	0.01	-	(0.01)		0.00%	745,337.35	745,337.34	(0.01)	Jan-10	Aug-12	Jan-10	Aug-12		2013
120756	Misc. A/R Uncollect - KU Cap	(27,236.24)	-	27,236.24		-0.01%	54,687.54	81,923.78	27,236.24			Jun-05	Jan-00		2013
121593	GH3 SCR CATALYST ADDITION	558,486.80	770,250.00	211,763.20	27%	0.13%	2,543,747.42	2,755,510.62	211,763.20	Jan-08	Dec-13	Jan-08	Nov-13		2013
121594	GH4 SCR CATALYST ADDITION	1,281,512.25	1,951,400.20	669,887.95	34%	0.29%	2,067,422.25	2,737,310.20	669,887.95	Oct-12	Oct-13	Oct-12	Oct-13	Progress payment for material was made in 2012, so 2013 budget spend was reduced	2013
121685	TC2 AQCS - KU	(1,507,692.78)	-	1,507,692.78		-0.34%	(1,507,692.78)	-	1,507,692.78	May-06	Jan-11	May-06	Jan-11	Accrual for Warranty/Punchlist claims receivable.	2013
122086	DX1 OVERHAUL 11-12	558,116.92	640,000.00	81,883.08	13%	0.13%	4,866,937.38	4,948,820.46	81,883.08	Jul-06	Dec-12	Jul-06	Mar-13		2013
122448	GH2 RO SYSTEM	453,366.78	406,584.17	(46,782.61)	-12%	0.10%	453,366.78	406,584.17	(46,782.61)	Jan-13	Aug-13	Jan-13	Nov-13		2013
122458	POLO CLUB SUB (LEX EAST)	(2,092.00)	-	2,092.00		0.00%	790,507.21	792,599.21	2,092.00			Jan-07	Jan-10		2013
122930	KU FIRE SYSTEM	(7,540.80)	-	7,540.80		0.00%	18,064.56	25,605.36	7,540.80			Dec-07	Jun-13		2013
123136	KU POLE INSPECTION	-	5,500,059.00	5,500,059.00	100%	0.00%	-	5,500,059.00	5,500,059.00	Jan-05	Dec-10	Jan-05	Jul-12	Budget is developed at a higher level to encompass multiple projects and reallocated to individual pole inspection projects. KU Pole Inspection projects are:123136, 138947, 138950,138952, 138953, 136377, 138948, 138949, and 138955. Net variance is $1.3M positive. These projects experienced lower than average reject rates for the areas selected for inspection and treatment which resulted in fewer poles to be replaced.	2013
123219	KU BRCT7 A/B Conversion 08	(230,851.81)	-	230,851.81		-0.05%	3,646,196.01	3,877,047.82	230,851.81			Mar-08	Jun-09		2013
123409	PeopleSoft 8.9 Enhance	-	112,500.00	112,500.00	100%	0.00%	-	562,500.00	562,500.00	Sep-07	Dec-13				2013
123770	VIRGINIA POWER	100,000.00	-	(100,000.00)		0.02%	12,715.90	(87,284.10)	(100,000.00)			Feb-08	Dec-12		2013
123827	BR1 Gen Rotor Rewind 14	-	902,020.26	902,020.26	100%	0.00%	-	2,559,488.38	2,559,488.38	May-08	Jun-15			Project delayed to 2014-2015 major outage	2013
123871	BRCT8 HGC Recond 11-12	81,679.36	98,000.00	16,320.64	17%	0.02%	795,725.36	812,046.00	16,320.64	Apr-08	Aug-13	Apr-08	May-13		2013
123894	GS ICP Spectrometer 2013	-	108,300.00	108,300.00	100%	0.00%	-	108,300.00	108,300.00	Dec-09	Nov-13				2013
123907	BRCT9 C Inspection 12-13	6,170,778.31	6,715,000.80	544,222.49	8%	1.39%	7,615,072.43	8,159,294.92	544,222.49	Dec-94	Dec-13	Dec-94	Dec-13	Project came in under budget due to actual field service costs being significantly lower than that previously given by vendor.	2013
123909	BRCT 11N2 Controls Upgr 11-12	8,402.36	-	(8,402.36)		0.00%	1,488,679.15	1,480,276.79	(8,402.36)	Apr-12	Dec-12	Apr-12	Dec-12		2013
124180	BR1 Turb Cntrl Repl 10	0.03	-	(0.03)		0.00%	1,680,026.69	1,680,026.66	(0.03)	Nov-09	Dec-10	Nov-09	Nov-10		2013
124212	BR3 Primary SH Repl 12	(12,627.71)	-	12,627.71		0.00%	2,073,125.26	2,085,752.97	12,627.71	Dec-08	Nov-12	Dec-08	Nov-12		2013
124220	GH3 SH SPRAY VALVE RETROFIT	302,158.09	436,700.91	134,542.82	31%	0.07%	392,820.32	598,157.14	205,336.82	Aug-10	Nov-13	Aug-10	Nov-13		2013
124249	BR2 Controls Repl 10&11	0.47	-	(0.47)		0.00%	3,317,617.79	3,317,617.32	(0.47)	Jan-10	Dec-11	Jan-10	Nov-11		2013
124254	BR2 Wtr Induct Cntrl - II 11	0.10	-	(0.10)		0.00%	232,051.12	232,051.02	(0.10)	Jan-10	Nov-11	Jan-10	Jan-12		2013
124261	BR1 1-2 SB Air Comp Repl 11	5,910.51	-	(5,910.51)		0.00%	415,932.83	410,022.32	(5,910.51)	Jul-09	May-12	Jul-09	Feb-13		2013
124288	BR3 Generator Rewind 13	(92,034.17)	-	92,034.17		-0.02%	15,404,576.54	15,496,610.71	92,034.17	Jul-10	Dec-12	Jul-10	Nov-12		2013
124325	GH4 G FEEDWATER HEATER REPL	574,656.34	200,265.00	(374,391.34)	-187%	0.13%	574,656.34	1,340,827.14	766,170.80	May-08	Dec-14	May-08	Jan-00	Progress payment paid ahead of schedule (budgeted in 2014)	2013
124782	09 CENT BLUEGRASS STATION	(150,836.81)	-	150,836.81		-0.03%	652,996.81	803,833.62	150,836.81	Jan-09	Aug-10	Jan-09	Aug-10		2013
124930	LOANED DO TO TRANS MTP KU	-	438,179.11	438,179.11	100%	0.00%	-	1,372,051.86	1,372,051.86	Jan-12	Dec-14			The budget is developed at a higher level to encompass multiple projects and reallocated to various projects.	2013
125470	Pur/Rebuild Radio Sites-KU11	(2,048.00)	-	2,048.00		0.00%	74,204.19	76,252.19	2,048.00	Jan-11	Dec-11	Jan-11	May-12		2013
125499	KU MW BACKBONE RENOVATION	1,647,210.91	-	(1,647,210.91)		0.37%	6,871,868.95	5,224,658.04	(1,647,210.91)	Jan-10	Sep-14	Jan-10	Aug-14	Actual amount was consolidated with Project #125499; variance less than $300k	2013
126021	GR Unit 4 Precip Repairs	-	230,899.39	230,899.39	100%	0.00%	-	230,899.39	230,899.39	Jan-10	Nov-13				2013
126056	BR2 Aux Transformer 10	0.04	-	(0.04)		0.00%	663,412.98	663,412.94	(0.04)	May-10	Jul-11	May-10	May-11		2013
126062	BR1 Primry SH Top Bank Repl	-	602,139.35	602,139.35	100%	0.00%	-	2,503,048.55	2,503,048.55	Mar-13	May-15			Project delayed to 2014-2015 major outage	2013
126069	BR3-4 Pulv Gearbox Rebld 12	3,708.53	-	(3,708.53)		0.00%	609,545.92	605,837.39	(3,708.53)	Jan-11	Dec-12	Jan-11	Nov-12		2013
126070	BR2-1 Hi Eff Static Classfr 12	0.06	-	(0.06)		0.00%	31,262.45	31,262.39	(0.06)	Feb-11	Dec-11	Feb-11	Nov-11		2013
126102	GS KU Merc Analyzer Stack Gas	132,193.15	120,000.00	(12,193.15)	-10%	0.03%	132,193.15	120,000.00	(12,193.15)	Jan-13	Nov-13	Jan-13	Jan-14		2013
126106	GS KU Sys Lab Expansion	4,238.46	-	(4,238.46)		0.00%	255,306.75	251,068.29	(4,238.46)	Jan-12	Jan-13	Jan-12	Nov-12		2013
126158	GS Disturbance Monitor Equip	1,199.33	-	(1,199.33)		0.00%	773,387.31	772,187.98	(1,199.33)	Jan-10	Jan-13	Jan-10	Nov-12		2013
126180	*KMPASubstation	30,202.25	-	(30,202.25)		0.01%	4,218,273.02	4,188,070.77	(30,202.25)	Jan-09	Jan-12	Jan-09	Feb-12		2013
126234	BR3 Voltage Regulator Repl 11	0.04	-	(0.04)		0.00%	237,981.35	237,981.31	(0.04)	Nov-10	Dec-11	Nov-10	May-11		2013
126266	TC CT VLRA Batter.	19,939.87	-	(19,939.87)		0.00%	54,157.13	34,217.26	(19,939.87)	May-09	Jan-13	May-09	Oct-12		2013
126268	TC CT 5 of 6 GFP	13,176.91	-	(13,176.91)		0.00%	50,147.90	36,970.99	(13,176.91)	May-09	Jan-13	May-09	Oct-13		2013
126269	BR3 Cooling Twr Swchgr Repl 10	0.04	-	(0.04)		0.00%	629,458.57	629,458.53	(0.04)	Nov-09	Oct-11	Nov-09	Jul-11		2013
126357	TC KU CT Spare Parts for HGP	1,182,806.63	-	(1,182,806.63)		0.27%	1,182,806.63	1,171,505.27	(11,301.36)			Aug-13	Dec-13	The final HGPI #6 finished in 2013. Due to the increased reliance on the CT units, it was determined that the Spare set of Combustion Parts were needed earlier for backup in case there was a failure on one of the 6 CT units. This was budgeted in 2014 originally.	2013
126529	Versailles-Sub Project	(9,280.00)	-	9,280.00		0.00%	739,734.51	749,014.51	9,280.00	Jan-10	Dec-12	Jan-12	Apr-13		2013
126596	TC CT HGPI KU#4	130,927.48	-	(130,927.48)		0.03%	2,464,006.75	2,333,079.27	(130,927.48)	Jul-09	Sep-12	Jul-09	Sep-12		2013
126607	RECLOSERS	279.48	-	(279.48)		0.00%	63,459.28	63,179.80	(279.48)	Jan-10	Nov-10	Jan-10	Dec-10		2013

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
126638	GS-KU-Cyber Security	1,006,671.63	509,000.00	(497,671.63)	-98%	0.23%	2,109,033.34	1,611,361.71	(497,671.63)	Dec-09	Dec-13	Dec-09	Dec-13	Increase in scope to meet CIP Version 5 requirements.	2013
126724	IT KU IVR SYSTEM	(6,685.86)	-	6,685.86		0.00%	557,339.87	564,025.73	6,685.86	Jan-10	Dec-10	Jan-10	Dec-10		2013
126738	DSP UK West Substation Add	29,984.19	-	(29,984.19)		0.01%	1,671,798.58	1,641,814.39	(29,984.19)	Jan-11	Dec-12	Jan-11	Dec-12		2013
126773	West Cliff Rebuild	4,889.18	-	(4,889.18)		0.00%	3,033,911.36	3,029,022.18	(4,889.18)	Sep-10	Jul-12	Sep-10	Jul-12		2013
126783	Meredith	36.10	-	(36.10)		0.00%	36.12	0.02	(36.10)	Sep-10	Jun-12	Sep-10	Jun-12		2013
126784	Central Hardin	0.08	-	(0.08)		0.00%	0.00	(0.08)	(0.08)	Aug-10	Jun-11	Aug-10	Jun-11		2013
126795	69k/21.6MVAR Nich City Sub	(46,186.26)	-	46,186.26		-0.01%	385,297.29	431,483.55	46,186.26	Jan-10	Jun-12	Jan-10	Apr-12		2013
126796	36MVA Capctr-Rogersville 69kV	39,750.00	-	(39,750.00)		0.01%	335,636.91	295,886.91	(39,750.00)	May-10	Nov-10	May-10	Jul-11		2013
126799	Boonesboro-N 1200A Bkr 213-608	6,050.51	-	(6,050.51)		0.00%	94,242.62	88,192.11	(6,050.51)	Jan-12	Jul-12	Jan-12	Jul-12		2013
126803	Draw DT/Enhance AutoCAD-KU	1.10	-	(1.10)		0.00%	169,171.38	169,170.28	(1.10)	Apr-11	Nov-12	Apr-11	Apr-13		2013
126897	Tech Refresh - KU12	530.62	-	(530.62)		0.00%	655,724.14	655,193.52	(530.62)	Feb-12	Dec-12	Feb-12	Sep-13		2013
126908	Replace Air Handler Unit-KU12	9,407.50	-	(9,407.50)		0.00%	14,491.61	5,084.11	(9,407.50)	Aug-10	Dec-12	Aug-10	Dec-12		2013
126916	Server Hardware Refresh-KU12	3,915.99	-	(3,915.99)		0.00%	450,828.92	446,912.93	(3,915.99)	Jan-12	Dec-12	Jan-12	Feb-13		2013
126918	Simpsonville Elect Upg-KU12	(49.06)	-	49.06		0.00%	39,755.99	39,805.05	49.06	Jan-11	Dec-12	Jan-11	Feb-13		2013
126931	Bulk Pwr & Env Systems-KU12	664.54	-	(664.54)		0.00%	22,791.74	22,127.20	(664.54)	Jan-12	Jan-13	Jan-12	Jan-13		2013
126932	Connect to KU Remote Off-KU12	(157.68)	-	157.68		0.00%	146,057.77	146,215.45	157.68	Jan-12	Dec-12	Jan-12	Dec-12		2013
126936	Mobile Radio-KU12	2,277.94	-	(2,277.94)		0.00%	41,005.33	38,727.39	(2,277.94)	Jan-12	Dec-12	Jan-12	Jan-12		2013
126938	NtwkAccessDev/Site Infrs-KU12	15,769.91	-	(15,769.91)		0.00%	61,624.04	45,854.13	(15,769.91)	Jan-12	Dec-12	Jan-12	Feb-13		2013
126945	Pur/Rebuild Radio Sites-KU12	(8,493.32)	-	8,493.32		0.00%	144,010.26	152,503.58	8,493.32	Jan-12	Dec-12	Jan-12	Feb-13		2013
126951	Cisco UC&C-KU12	186,139.38	-	(186,139.38)		0.04%	911,100.30	724,960.92	(186,139.38)	Jan-12	Dec-12	Jan-12	Sep-13		2013
126958	KU SCADA Radio Repl-KU12	214,924.74	200,000.05	(14,924.69)	-7%	0.05%	263,278.04	248,353.35	(14,924.69)	Jan-12	Jul-14	Jan-12	May-14		2013
126966	MidLevel Storage Refresh-KU12	137,985.14	135,500.00	(2,485.14)	-2%	0.03%	1,142,224.91	1,139,739.77	(2,485.14)	Jan-12	Aug-13	Jan-12	Mar-14		2013
126976	Upgrd Vmware Infrast-KU12	(977.90)	-	977.90		0.00%	44,166.00	45,143.90	977.90	Feb-12	Dec-12	Feb-12	Dec-12		2013
126992	CERUS III-KU12	(19,598.31)	-	19,598.31		0.00%	209,920.00	229,518.31	19,598.31	Feb-12	Dec-12	Feb-12	Dec-12		2013
126996	Data Networks Test Tools-KU12	239.04	-	(239.04)		0.00%	20,789.00	20,549.96	(239.04)	Jan-12	Dec-12	Jan-12	Jan-13		2013
127002	Sec Infrastructure Enh-KU12	618.68	-	(618.68)		0.00%	50,023.30	49,404.62	(618.68)	Jan-12	Dec-12	Jan-12	Jan-13		2013
127004	Wireless Upgrade-KU12	4,696.62	-	(4,696.62)		0.00%	124,298.86	119,602.24	(4,696.62)	Jan-12	Dec-12	Jan-12	Dec-12		2013
127068	Hume Road Tap	930,417.67	1,173,294.48	242,876.81	21%	0.21%	930,417.67	1,173,294.48	242,876.81	Jan-12	Aug-14	Jan-12	Aug-14		2013
127071	Paris-Millersburg Hwy Relo	672,378.40	1,249,361.80	576,983.40	46%	0.15%	672,378.40	1,249,361.80	576,983.40	Jan-11	Aug-14	Jan-11	Aug-14	After the budget was originally prepared, the Highway Department reduced the scope of the project.	2013
127140	High Spd Historic Arch- KU	145,752.62	187,925.35	42,172.73	22%	0.03%	145,752.62	187,925.35	42,172.73	Dec-10	Dec-13	Dec-10	Jun-14		2013
127182	PeopleSoft Time (KU %)	583,268.44	400,000.00	(183,268.44)	-46%	0.13%	805,329.19	622,060.75	(183,268.44)	Jun-11	Jun-15	Jun-11	Jan-00		2013
127242	Newtown Pike Extension UG	1,211.15	-	(1,211.15)		0.00%	5,541.34	4,330.19	(1,211.15)			Sep-09	May-13		2013
127266	TC2 CAPITAL SPARES - KU	170,028.43	-	(170,028.43)		0.04%	9,774,513.52	9,604,485.09	(170,028.43)	Oct-09	Jan-13	Oct-09	Jan-14		2013
127519	GH4 Absorber Agitator Blades	0.05	-	(0.05)		0.00%	0.05	-	(0.05)			Oct-10	Nov-10		2013
127546	238-RemoteEndsWrk	45.12	-	(45.12)		0.00%	277,532.10	277,486.98	(45.12)			Jun-10	Dec-12		2013
127560	CANE RUN 7 - KU	263,859,034.45	240,818,091.63	(23,040,942.82)	-10%	59.54%	316,642,281.67	422,355,803.62	105,713,521.95	Jan-10	May-15	Jan-10	Jan-00	Shift of construction milestones and addition of funding to backfill ash removed from the Unit footprint.	2013
127622	GR 2013 Asbestos Abatement	-	75,268.83	75,268.83	100%	0.00%	-	75,268.83	75,268.83	Jan-13	Jan-13				2013
127623	GR 2013 Breaker Refurbishments	-	50,195.65	50,195.65	100%	0.00%	-	50,195.65	50,195.65	Jan-13	Dec-13				2013
127624	GR 2013 Motor Rewinds	-	90,352.38	90,352.38	100%	0.00%	-	90,352.38	90,352.38	Jan-13	Dec-13				2013
127626	GR 2013 Exp Joint Repl	29,904.33	70,273.50	40,369.17	57%	0.01%	29,904.33	70,273.50	40,369.17	Jan-13	Aug-13	Jan-13	Aug-13		2013
127633	GR 2013 Plant Roofing	(1,140.56)	-	1,140.56		0.00%	613,812.70	614,953.26	1,140.56	Jan-12	Dec-13	Jan-12	Apr-13		2013
127636	GR AIr Monitors	-	10,038.93	10,038.93	100%	0.00%	-	10,038.93	10,038.93	Jan-13	Nov-13				2013
130084	MONITOR REPLACEMENT - KU13	21,960.24	22,000.00	39.76	0%	0.00%	21,960.24	22,000.00	39.76	Jan-13	Dec-13	Jan-13	Jun-14		2013
130088	TECHNOLOGY REFRESH - KU13	723,587.07	752,507.94	28,920.87	4%	0.16%	723,587.07	752,507.94	28,920.87	Jan-13	Dec-13	Jan-13	Jun-14		2013
130108	LOU ELEC UPGRADES-KU13	26,804.55	25,000.00	(1,804.55)	-7%	0.01%	26,804.55	25,000.00	(1,804.55)	Jan-13	Dec-13	Jan-13	Dec-13		2013
130111	LOU RACKS & FURN-KU13	12,501.56	12,500.00	(1.56)	0%	0.00%	12,501.56	12,500.00	(1.56)	Jan-13	Dec-13	Jan-13	Mar-14		2013
130114	SIMPSONVL RACK&FURN KU13	12,423.09	12,500.00	76.91	1%	0.00%	12,423.09	12,500.00	76.91	Jan-13	Dec-13	Jan-13	Dec-13		2013
130117	SIMPSONVL ELEC UPGRADE-KU13	24,851.02	25,000.00	148.98	1%	0.01%	24,851.02	25,000.00	148.98	Jan-13	Dec-13	Jan-13	Dec-13		2013
130126	SERVER HW REFRESH - KU13	353,456.59	255,000.11	(98,456.48)	-39%	0.08%	353,456.59	255,000.11	(98,456.48)	Jan-13	Dec-13	Jan-13	Jun-14		2013
130129	CABLING SERVER CONNECT-KU13	22,240.25	22,500.00	259.75	1%	0.01%	22,240.25	22,500.00	259.75	Jan-13	Dec-13	Jan-13	Jan-14		2013
130132	DATA CENTER SW - KU13	20,931.25	37,500.00	16,568.75	44%	0.00%	20,931.25	37,500.00	16,568.75	Aug-10	Dec-13	Aug-10	Mar-14		2013
130136	SERVER CAP EXP&REL - KU13	44,605.59	42,499.99	(2,105.60)	-5%	0.01%	44,605.59	42,499.99	(2,105.60)	Aug-10	Dec-13	Aug-10	Jul-14		2013
130195	CIP COMPLIANCE INFRASTR-KU12	1,137.10	-	(1,137.10)		0.00%	62,913.98	61,776.88	(1,137.10)	Jan-12	Dec-13	Jan-12	Mar-14		2013
130199	CIP COMPLIANCE TOOLS-KU12	16,085.08	-	(16,085.08)		0.00%	140,024.66	123,939.58	(16,085.08)	Jan-12	Dec-12	Jan-12	Jan-13		2013
130202	CIP COMPLIANCE INFRASTR-KU13	-	415,000.08	415,000.08	100%	0.00%	-	415,000.08	415,000.08	Jan-13	Dec-13			Projects were initially budgeted for work on LGE and KU assets but were ultimately primarily at Ghent and KU only; a new project # 139490KU was created to replace 130201 & 130202	2013
130206	CIP COMPLIANCE TOOLS-KU13	109,546.87	125,000.00	15,453.13	12%	0.02%	109,546.87	125,000.00	15,453.13	Jan-13	Dec-14	Jan-13	Jan-00		2013
130266	SYS MONITOR-NETIQ-KU12	48.28	-	(48.28)		0.00%	17,153.16	17,104.88	(48.28)	May-12	Dec-12	May-12	Jan-13		2013
130269	SP ADMIN TOOL RENEWAL-KU12	(609.80)	-	609.80		0.00%	-	609.80	609.80	Jan-12	Nov-12	Jan-12	Oct-12		2013
130275	VMWARE INFRA UPGRD-KU13	56,971.84	54,999.99	(1,971.85)	-4%	0.01%	56,971.84	54,999.99	(1,971.85)	Jan-13	Dec-13	Jan-13	Mar-14		2013
130286	BACKUP CAPACITY EXP-KU13	113,399.56	112,500.02	(899.54)	-1%	0.03%	113,399.56	112,500.02	(899.54)	Mar-13	Dec-13	Mar-13	Mar-14		2013
130289	SYS MONITOR-HP OPENVIEW-KU13	-	25,000.00	25,000.00	100%	0.00%	-	25,000.00	25,000.00	Jan-13	Dec-13				2013
130297	SP XP STORAGE-KU13	-	250.00	250.00	100%	0.00%	-	250.00	250.00	Jan-13	Mar-13				2013
130313	BES RENEWAL-KU13	-	6,250.00	6,250.00	100%	0.00%	-	6,250.00	6,250.00	Jan-13	Dec-13				2013
130323	BULK PWR&ENVIRO SYSTEMS-KU13	45,392.24	49,999.99	4,607.75	9%	0.01%	45,392.24	49,999.99	4,607.75	Jan-13	Dec-13	Jan-13	Feb-14		2013
130325	CONFERENCE BRIDGE - KU13	36,832.91	99,999.98	63,167.07	63%	0.01%	36,832.91	99,999.98	63,167.07	Apr-13	Dec-13	Apr-13	Dec-13		2013
130327	CONNECT KU REMOTE OFFICES-KU13	234,832.06	250,000.00	15,167.94	6%	0.05%	234,832.06	250,000.00	15,167.94	Jan-13	Dec-13	Jan-13	Feb-14		2013
130329	MW SHELTER RENOVATION-KU13	83,155.11	37,500.03	(45,655.08)	-122%	0.02%	83,155.11	37,500.03	(45,655.08)	Jan-13	Dec-13	Jan-13	Jan-14		2013
130331	MOBILE RADIO - KU13	219,612.92	100,000.00	(119,612.92)	-120%	0.05%	219,612.92	100,000.00	(119,612.92)	Jan-13	Dec-13	Jan-13	Feb-14		2013
130333	NTWK ACCESS DEV&SITE IN-KU13	125,279.40	62,500.01	(62,779.39)	-100%	0.03%	125,279.40	62,500.01	(62,779.39)	Jan-13	Dec-13	Jan-13	Jul-14		2013
130342	OUTSIDE CABLE PLANT-KU13	125,422.38	99,999.95	(25,422.43)	-25%	0.03%	125,422.38	99,999.95	(25,422.43)	Jan-13	Jul-14	Jan-13	Feb-14		2013
130346	SCADA&UHF CHAN REPLACE-KU13	-	115,000.03	115,000.03	100%	0.00%	-	115,000.03	115,000.03	Jan-13	Dec-13				2013

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
130349	SITE SECURITY IMPROVE-KU13	54,323.57	25,000.00	(29,323.57)	-117%	0.01%	54,323.57	25,000.00	(29,323.57)	Jan-13	Dec-13	Jan-13	Feb-14		2013
130354	TOWER REPLACE PINE MTN-KU	20,272.32	99,999.95	79,727.63	80%	0.00%	20,272.32	99,999.95	79,727.63	Jan-13	Dec-14	Jan-13	Jan-00		2013
130356	UC&C-KU13	1,876,366.68	1,684,771.23	(191,595.45)	-11%	0.42%	1,876,366.68	1,684,771.23	(191,595.45)	Jul-13	Dec-13	Jul-13	Oct-14		2013
130369	ACCESS SWITCH ROTATION-KU13	256,897.13	250,000.06	(6,897.07)	-3%	0.06%	256,897.13	250,000.06	(6,897.07)	Jan-13	Dec-13	Jan-13	Jun-14		2013
130372	CORE NTWK INFRASTRUCT-KU13	77,197.45	75,000.00	(2,197.45)	-3%	0.02%	77,197.45	75,000.00	(2,197.45)	Jan-13	Dec-13	Jan-13	Dec-13		2013
130378	EBUSINESS FIREWALL REPL-KU13	137,735.75	100,000.00	(37,735.75)	-38%	0.03%	137,735.75	100,000.00	(37,735.75)	May-13	Dec-13	May-13	Jun-14		2013
130384	NTWK ACCESS DEVICE&GTWY-KU13	22,806.66	25,000.00	2,193.34	9%	0.01%	22,806.66	25,000.00	2,193.34	Jan-13	Dec-13	Jan-13	Mar-14		2013
130390	SEC INFRASTRUCTURE ENH-KU13	49,264.30	50,000.00	735.70	1%	0.01%	49,264.30	50,000.00	735.70	Jun-13	Dec-13	Jun-13	Mar-14		2013
130393	WIRELESS BUILDOUT - KU13	14,478.44	2,500.00	(11,978.44)	-479%	0.00%	14,478.44	2,500.00	(11,978.44)	Jan-13	Aug-14	Jan-13	Aug-14		2013
130411	MICROSOFT LICENSE TRUEUP-KU13	119,370.51	37,500.00	(81,870.51)	-218%	0.03%	119,370.51	37,500.00	(81,870.51)	Jan-13	Dec-13	Jan-13	Sep-13		2013
130421	DATA PROTECTION - KU13	-	12,500.00	12,500.00	100%	0.00%	-	12,500.00	12,500.00	Jan-13	Dec-13				2013
130430	SEC EVENT MANAGEMENT-KU13	-	50,000.04	50,000.04	100%	0.00%	-	50,000.04	50,000.04	Jan-13	Dec-13				2013
130457	SAP ECC/CCS UPGRADE-KU13	-	3,937,626.73	3,937,626.73	100%	0.00%	-	3,937,626.73	3,937,626.73	Jan-13	Dec-13			Upgrade of CCS deferred to 2016-17 to allow the original implementation to mature and better prepare for upgrade impact	2013
130575	GH 2 E Heater Replacement	0.02	-	(0.02)		0.00%	814,238.65	814,238.63	(0.02)	Jul-10	May-12	Jul-10	May-12		2013
130588	Phones for Control Center-KU	-	15,976.30	15,976.30	100%	0.00%	-	15,976.30	15,976.30	Aug-13	Dec-13				2013
130610	EMS Database Expansion- KU	-	166,372.27	166,372.27	100%	0.00%	-	166,372.27	166,372.27	Sep-13	Nov-13				2013
130612	Digital EMS Comm Channels KU	-	75,733.01	75,733.01	100%	0.00%	-	75,733.01	75,733.01	Jun-13	Nov-13				2013
130620	Scott County - Adams OPGW	227.20	-	(227.20)		0.00%	414,472.55	414,245.35	(227.20)	Sep-10	Aug-11	Sep-10	Nov-12		2013
130644	Routine EMS- KU 2013	-	126,648.36	126,648.36	100%	0.00%	-	126,648.36	126,648.36	Jul-10	Dec-13				2013
130664	DSP AO Smith Substation Upg	(1,007.76)	-	1,007.76		0.00%	796,965.98	797,973.74	1,007.76	Jan-11	Dec-12	Jan-11	Jun-12		2013
130670	DSP Pngton Gap Sub Propty	1,257.15	-	(1,257.15)		0.00%	324,087.84	322,830.69	(1,257.15)	Jan-11	Dec-12	Jan-11	Dec-12		2013
130688	SCM 2013 Central Wildlife Prot	61,218.59	-	(61,218.59)		0.01%	61,218.59	-	(61,218.59)	Jan-13	Dec-13	Jan-13	Apr-14		2013
130691	SCM 2013 Pineville Wildlife	63,512.91	-	(63,512.91)		0.01%	63,512.91	-	(63,512.91)	Jan-13	Dec-13	Jan-13	Mar-14		2013
130693	SCM 2013 Earlington Wildlife	54,284.41	-	(54,284.41)		0.01%	54,284.41	-	(54,284.41)	Jan-13	Dec-13	Jan-13	Apr-14		2013
130734	SCM 2011 Pine Tools & Equip	(11,351.77)	-	11,351.77		0.00%	2,975.67	14,327.44	11,351.77	Jan-11	Dec-11	Jan-11	Dec-12		2013
130747	DSP 2012 Flemingsburg Sub Upg	807,979.16	865,582.44	57,603.28	7%	0.18%	848,636.76	906,240.04	57,603.28	Jan-12	Dec-13	Jan-12	Mar-14		2013
130749	DSP Paris 12kv Sub Upg	450,951.29	742,423.86	291,472.57	39%	0.10%	559,100.87	850,573.44	291,472.57	Jan-12	Dec-13	Jan-12	Apr-14		2013
130767	2012 Earl Deficiency Corrct	13,570.00	-	(13,570.00)		0.00%	118,582.20	105,012.20	(13,570.00)	Dec-11	Dec-12	Dec-11	Dec-12		2013
130780	SCM 2012 Cent Rplc Breakers	833.84	-	(833.84)		0.00%	257,632.80	256,798.96	(833.84)	Dec-11	Dec-12	Dec-11	Jun-13		2013
130781	SCM 2012 Cent Rplc Bushings	14,869.52	-	(14,869.52)		0.00%	96,673.59	81,804.07	(14,869.52)	Dec-11	Jun-13	Dec-11	Jun-13		2013
130786	SCM 2012 Pine Rplc Batteries	(4,308.46)	-	4,308.46		0.00%	17,825.33	22,133.79	4,308.46	Dec-11	Dec-12	Dec-11	Jun-13		2013
130793	SCM 2012 Earl Rplc Sub Batt	3,789.70	-	(3,789.70)		0.00%	27,114.69	23,324.99	(3,789.70)	Dec-11	Dec-12	Dec-11	Dec-12		2013
130805	DSP Hume Rd Substation	2,317,393.39	3,201,195.58	883,802.19	28%	0.52%	2,798,302.74	3,682,104.93	883,802.19	Oct-11	Jan-14	Oct-11	Jan-14	Aesthetic treatments and screening wall were not required to meet local regulations and neighbor expectations. Also contingency not used and lower material cost than budgeted. $444K of underrun was spent in 2012.	2013
130826	SCM 2013 Cent Rplc Breakers	268,341.87	170,503.35	(97,838.52)	-57%	0.06%	268,341.87	170,503.35	(97,838.52)	Jan-13	Mar-14	Jan-13	Mar-14		2013
130827	SCM 2013 Cent Rplc Bushings	98,295.91	92,964.42	(5,331.49)	-6%	0.02%	98,295.91	92,964.42	(5,331.49)	Jan-13	Dec-13	Jan-13	Dec-13		2013
130829	SCM 2013 Pine Misc Sub Proj	212,595.72	128,079.57	(84,516.15)	-66%	0.05%	212,595.72	128,079.57	(84,516.15)	Jan-13	Dec-13	Jan-13	Mar-14		2013
130830	SCM 2013 Pine NESC Compliance	58,247.85	52,037.46	(6,210.39)	-12%	0.01%	58,247.85	52,037.46	(6,210.39)	Jan-13	Dec-13	Jan-13	Mar-14		2013
130835	SCM 2013 Cent Rpl Regltrs	137,017.55	73,648.14	(63,369.41)	-86%	0.03%	137,017.55	73,648.14	(63,369.41)	Jan-13	Dec-13	Jan-13	Aug-14		2013
130836	SCM 2013 Cent Purch Tools	96,378.75	30,810.00	(65,568.75)	-213%	0.02%	96,378.75	30,810.00	(65,568.75)	Jan-13	Dec-13	Jan-13	Apr-14		2013
130838	SCM 2013 Cent Substation Misc	188,410.35	227,394.25	38,983.90	17%	0.04%	188,410.35	227,394.25	38,983.90	Jan-13	Dec-13	Jan-13	Apr-14		2013
130878	SCM 2012 Pine Tools & Equip	354.37	-	(354.37)		0.00%	15,508.88	15,154.51	(354.37)	Dec-11	Dec-12	Dec-11	Jun-13		2013
130879	SCM 2013 Earl Tools & Equip	5,050.89	23,700.00	18,649.11	79%	0.00%	5,050.89	23,700.00	18,649.11	Jan-13	Dec-13	Jan-13	Nov-13		2013
130880	SCM 2013 Pine Tools & Equip	14,381.77	22,515.00	8,133.23	36%	0.00%	14,381.77	22,515.00	8,133.23	Jan-13	Dec-13	Jan-13	Mar-14		2013
130895	Ghent 345kV Brkr Repl	253,055.33	572,705.44	319,650.11	56%	0.06%	4,082,067.58	4,401,717.69	319,650.11	Sep-10	Mar-14	Sep-10	Mar-14	More work completed in 2012 than anticipated.	2013
130990	GH 4 F Heater Replacement	363,563.61	-	(363,563.61)		0.08%	363,563.61	1,398,022.48	1,034,458.87			May-13	Jan-00	Material purchase paid ahead of schedule (budgeted in 2014)	2013
131092	Mobile Auto Dispatch KU	1,063,687.54	-	(1,063,687.54)		0.24%	3,626,320.07	2,562,632.53	(1,063,687.54)	Oct-11	Jun-14	Oct-11	Aug-14	Project was budgeted under #134563; variance is less than $300k	2013
131096	Work Mgmt System KU	1,443,944.09	1,548,109.59	104,165.50	7%	0.33%	1,808,644.97	2,280,849.97	472,205.00	Sep-12	Dec-14	Sep-12	Jan-00		2013
131106	2013 KU Transformer Rwd/Rpr	-	1,238,185.05	1,238,185.05	100%	0.00%	-	1,238,185.05	1,238,185.05	Jan-12	Dec-12			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects as transformer failures occur.	2013
131111	GH Barge Mooring Cell C-8	206,208.59	351,369.57	145,160.98	41%	0.05%	206,208.59	351,369.57	145,160.98	Jul-13	Nov-13	Jul-13	Oct-13		2013
131116	GH Stacker Track Base Repl	4,378,405.42	1,129,700.00	(3,248,705.42)	-288%	0.99%	4,378,405.42	3,358,700.00	(1,019,705.42)	Jul-13	Jul-14	Jul-13	Dec-13	Project originally budgeted as multi-year project but consolidated in one year due to change in scope.	2013
131119	GH Conveyor Belt Repl 13	-	384,491.39	384,491.39	100%	0.00%	-	384,491.39	384,491.39	Jul-10	Nov-13			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects	2013
131120	GH BU Trolley Rails & Stuct	-	501,954.47	501,954.47	100%	0.00%	-	501,954.47	501,954.47	Jul-10	Sep-13			Project delayed due to pending recertification.	2013
131178	GH 1 Transfer Hse 2 Dust Coll	-	113,441.40	113,441.40	100%	0.00%	-	113,441.40	113,441.40	Jul-10	Nov-13				2013
131184	GH 3 & 4 SW Strainer Repl	186,281.74	195,762.63	9,480.89	5%	0.04%	186,281.74	195,762.63	9,480.89	Jun-13	Nov-13	Jun-13	Oct-13		2013
131186	GH Misc Motors 13	-	320,243.26	320,243.26	100%	0.00%	-	320,243.26	320,243.26	Jan-13	Nov-13			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects	2013
131195	GH 3 Boiler Wallblowers	136,134.12	250,978.25	114,844.13	46%	0.03%	136,134.12	250,978.25	114,844.13	Jul-10	Nov-13	Jul-10	Jan-14		2013
131196	GH Station Radio Upgrade 12	(1,338.83)	-	1,338.83		0.00%	200,680.94	202,019.77	1,338.83	Jan-12	Dec-12	Jan-12	Dec-12		2013
131235	BR2-3 Hi Eff Static Clasfr	0.03	-	(0.03)		0.00%	30,571.32	30,571.29	(0.03)	Nov-10	Dec-11	Nov-10	Nov-11		2013
131243	Brown 1,3,FGD, LS - NERC CS 1A	0.10	-	(0.10)		0.00%	634,321.13	634,321.03	(0.10)	Nov-10	Dec-11	Nov-10	Sep-11		2013
131249	BR2 Voltage Reg Repl 16	60,342.90	-	(60,342.90)		0.01%	60,342.90	332,000.00	271,657.10			Jun-13	Nov-14		2013
131254	011060BUSINESS OFFICE MISC	(5,173.85)	-	5,173.85		0.00%	129,150.15	134,324.00	5,173.85	Jan-11	Dec-13	Jan-11	Apr-12		2013
131265	BRCT8 LCI Install 12	139,017.01	241,047.17	102,030.16	42%	0.03%	139,017.01	241,047.17	102,030.16	Jul-11	Apr-13	Jul-11	Jun-13		2013
131268	BRCT Fuel Oil Berm liner 13	223,523.80	351,343.89	127,820.09	36%	0.05%	223,523.80	351,343.89	127,820.09	Jul-10	Sep-13	Jul-10	Jul-13		2013
131271	BR Misc Capital 13	-	247,018.16	247,018.16	100%	0.00%	-	247,018.16	247,018.16	Nov-12	Jan-14				2013
131274	OHIO CO - MEREDITH 138 KV	2,046.97	-	(2,046.97)		0.00%	3,200,763.56	3,198,716.59	(2,046.97)			Jan-11	Jun-13		2013
131279	Elihu-Ferguson South 69kv	400,831.82	-	(400,831.82)		0.09%	839,867.46	439,035.64	(400,831.82)	Jan-12	May-13	Jan-12	May-13	Originally budgeted in 2012, this project was delayed due to outage constraints and continued into 2013.	2013
131316	Repl Brkr 027-618 at KU Park	-	149,845.40	149,845.40	100%	0.00%	-	149,845.40	149,845.40	Jan-13	May-13				2013

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131319	Repl Brkr 178-718 at Hardin Co	6,004.57	-	(6,004.57)		0.00%	183,593.15	177,588.58	(6,004.57)	Feb-11	Oct-12	Feb-11	Sep-12		2013
131321	Stanford N 19.8 MVAr 69kV Cap	33,913.29	-	(33,913.29)		0.01%	347,300.47	313,387.18	(33,913.29)	Jan-11	Feb-13	Jan-11	Mar-13		2013
131322	Mt. Vernon Cap Bank	83,561.63	-	(83,561.63)		0.02%	409,508.46	325,946.83	(83,561.63)	Jan-11	Feb-13	Jan-11	Apr-13		2013
131354	Cascade Phase II - KU	263,190.19	34,945.69	(228,244.50)	-653%	0.06%	393,158.16	164,913.66	(228,244.50)	Jun-12	Aug-14	Jun-12	Jul-14		2013
131375	Brown CT - Hardin Co. 138kv	-	283,231.88	283,231.88	100%	0.00%	-	283,231.88	283,231.88	Jan-11	May-13				2013
131694	Envir Compliance Study-Air-KU	1,960.01	-	(1,960.01)		0.00%	(0.00)	(1,960.01)	(1,960.01)	Jan-10	Jan-14	Jan-10	Jan-13		2013
131709	Underground Sv Pilot	1,511.76	-	(1,511.76)		0.00%	433,893.02	432,381.26	(1,511.76)	Nov-10	Dec-12	Nov-10	Dec-12		2013
131757	500kV Brkr Replacements-2012	1,305,381.98	1,072,871.20	(232,510.78)	-22%	0.29%	1,944,565.88	1,712,055.10	(232,510.78)	Jun-12	Jun-13	Jun-12	Aug-13		2013
131782	Contrl Cntr Imprvments KU 2013	-	15,988.18	15,988.18	100%	0.00%	-	15,988.18	15,988.18	Aug-10	Dec-13				2013
131785	Comp-related equip-KU 2012	(211.12)	-	211.12		0.00%	59,392.88	59,604.00	211.12	Aug-10	Dec-12	Aug-10	Jun-13		2013
131786	Comp-related equip-KU 2013	27,228.14	45,518.10	18,289.96	40%	0.01%	27,228.14	45,518.10	18,289.96	Mar-13	Aug-14	Mar-13	Aug-14		2013
131790	Fiber Upgrades 2013	259,784.81	199,802.53	(59,982.28)	-30%	0.06%	259,784.81	199,802.53	(59,982.28)	Mar-13	Jan-14	Mar-13	Jan-14		2013
131791	161/138kV Spare Xfrmr 2013	1,184,622.01	1,532,521.16	347,899.15	23%	0.27%	1,570,665.88	1,918,565.03	347,899.15	Oct-12	Mar-14	Oct-12	May-14	The budget assumed the entire purchase would occur during 2013, however a portion was accrued during 2012.	2013
131801	CIP- KU 2013	-	98,721.00	98,721.00	100%	0.00%	-	98,721.00	98,721.00	Aug-10	Dec-13				2013
131809	CIP Test Lab-KU-2013	508,064.98	325,215.00	(182,849.98)	-56%	0.11%	508,064.98	325,215.00	(182,849.98)	Jun-13	Jun-14	Jun-13	Jun-14		2013
131817	Cascade CHR KU 2013	-	324,861.07	324,861.07	100%	0.00%	-	324,861.07	324,861.07	Jan-13	Dec-15			Project cancelled due to lack of need.	2013
131826	Financial Planning (KU %)	(17,274.17)	-	17,274.17		0.00%	199,867.41	217,141.58	17,274.17	Feb-11	Apr-12	Feb-11	Nov-12		2013
131829	Oracle Upgrade 2012 (KU %)	2,331,660.36	2,305,738.50	(25,921.86)	-1%	0.53%	3,549,250.52	3,523,328.66	(25,921.86)	Jan-12	Aug-13	Jan-12	Aug-13		2013
131886	Process Improvement 2013 KU	-	125,000.00	125,000.00	100%	0.00%	-	125,000.00	125,000.00	Jan-13	Dec-13				2013
131931	Spare Test SV Server	-	8,000.00	8,000.00	100%	0.00%	-	8,000.00	8,000.00	Aug-10	Nov-13				2013
131965	KU Test Equipment - 2013	54,542.81	49,813.28	(4,729.53)	-9%	0.01%	54,542.81	49,813.28	(4,729.53)	Jan-13	Dec-13	Jan-13	Oct-13		2013
131975	GH4 Burner Repl	2,450,946.38	300,346.15	(2,150,600.23)	-716%	0.55%	2,450,946.38	6,579,104.15	4,128,157.77	Jan-13	Dec-14	Jan-13	Jan-00	Material purchase paid ahead of schedule (budgeted in 2014)	2013
132052	Morganfield Forklift (5,000#)	-	30,000.00	30,000.00	100%	0.00%	-	30,000.00	30,000.00	Apr-13	Jun-13				2013
132059	Stores Capital (2013) - KU %	-	13,500.00	13,500.00	100%	0.00%	-	380,700.00	380,700.00	Jan-13	Dec-19				2013
132075	Other CFO CapEx (LTP) - KU %	-	5,000.00	5,000.00	100%	0.00%	-	1,005,000.00	1,005,000.00	Jan-11	Dec-21				2013
132140	BR 1&2 Gen Prot Relays 10	0.17	-	(0.17)		0.00%	69,108.68	69,108.51	(0.17)			Aug-10	Jun-11		2013
132347	Georgetown RD HWY Proj	1,412.94	-	(1,412.94)		0.00%	217,010.88	215,597.94	(1,412.94)			Apr-10	Mar-14		2013
132537	STRAT ASSET INVEST SFTWR KU	906.25	-	(906.25)		0.00%	193,823.71	192,917.46	(906.25)			Dec-10	Apr-12		2013
132674	KU Park Control House	-	1,500,327.67	1,500,327.67	100%	0.00%	-	1,500,327.67	1,500,327.67	Jan-13	Dec-16			Project was ultimately delayed to 2015.	2013
132867	CIP Physical Security Upgs-KU	(85,153.49)	-	85,153.49		-0.02%	127,325.07	212,478.56	85,153.49	Jun-12	Oct-12	Jun-12	Nov-12		2013
132885	Spare 345/138-161kV Xfrmr	241,278.02	-	(241,278.02)		0.05%	3,172,557.69	2,931,279.67	(241,278.02)	Apr-11	Mar-13	Apr-11	Oct-13		2013
132889	EMS CC Switchover - KU	24,053.10	42,742.88	18,689.78	44%	0.01%	2,442,741.03	2,461,430.81	18,689.78	Jun-11	Mar-13	Jun-11	Mar-13		2013
133232	PERSNL PROD GRWTH REFRESH	60,338.60	-	(60,338.60)		0.01%	60,338.60	-	(60,338.60)	Jul-12	Dec-12	Jul-12	Jan-00		2013
133237	PERSONAL PROD GRWTH KU13	-	200,000.00	200,000.00	100%	0.00%	164,828.35	364,828.35	200,000.00	Dec-12	Dec-13	Dec-12	Dec-13		2013
133250	Leestown Road Hwy Proj 2011	6,401.10	-	(6,401.10)		0.00%	352,186.35	345,785.25	(6,401.10)			May-11	Dec-13		2013
133282	GR Lab & FH HVAC's	-	34,109.76	34,109.76	100%	0.00%	-	34,109.76	34,109.76	Feb-13	Oct-13				2013
133306	NERCALRT-OH CO-GRP	385,342.06	399,174.73	13,832.67	3%	0.09%	486,642.83	500,475.50	13,832.67	May-10	Nov-13	May-10	Sep-13		2013
133318	NERCALRT-DWCNW-CRLTN	12,254.63	-	(12,254.63)		0.00%	157,660.42	145,405.79	(12,254.63)			Jul-12	Sep-12		2013
133320	NERCALRT-GHNT-W LEX	549,121.16	1,961,440.04	1,412,318.88	72%	0.12%	552,394.13	1,964,713.01	1,412,318.88	Oct-12	Jun-13	Oct-12	Jun-13	The budget was prepared using a formulaic estimate for the number of miles and expected structures to be replaced. Analysis of LiDAR later revealed that fewer structures than budgeted were needed for the upgrade.	2013
133321	NERCALRT-RGRVL-HDNCO	71,162.33	572,091.76	500,929.43	88%	0.02%	71,162.33	572,091.76	500,929.43	Jan-13	Mar-13	Jan-13	Jun-13	The budget was prepared using a formulaic estimate for the number of miles and expected structures to be replaced. Analysis of LiDAR later revealed that fewer structures than budgeted were needed for the upgrade.	2013
133355	GH2 Combustion Monitoring Sys	143,375.95	239,291.00	95,915.05	40%	0.03%	226,171.39	322,086.44	95,915.05	May-12	Dec-13	May-12	Jan-14		2013
133361	NERCALRT-BNVL-OH CO	(5,153.08)	-	5,153.08		0.00%	1,918,244.19	1,923,397.27	5,153.08	Nov-11	Oct-12	Nov-11	Jul-13		2013
133373	GH3 Voltage Regulator Repl	273,700.25	261,012.05	(12,688.20)	-5%	0.06%	273,700.25	261,012.05	(12,688.20)	Jan-13	Nov-13	Jan-13	Nov-13		2013
133374	GH3 Rectifier Bridge Repl	238,059.64	225,298.13	(12,761.51)	-6%	0.05%	238,059.64	225,298.13	(12,761.51)	Jan-13	Nov-13	Jan-13	Nov-13		2013
133375	GH 3 DCS Cyber Security	579,592.21	803,255.20	223,662.99	28%	0.13%	579,592.21	803,255.20	223,662.99	Dec-11	Nov-13	Dec-11	Nov-13		2013
133379	NERCALRT-SPCRD-CLRKC	37,520.82	-	(37,520.82)		0.01%	120,077.97	82,557.15	(37,520.82)	Dec-11	Dec-12	Dec-11	Dec-12		2013
133380	DIST-NA-HGBYML-AMER	7,987.42	-	(7,987.42)		0.00%	58,485.81	50,498.39	(7,987.42)			Jan-12	Sep-13		2013
133390	GH1 DCS Cyber Security	0.07	-	(0.07)		0.00%	579,488.19	579,488.12	(0.07)	Sep-11	Mar-12	Sep-11	Mar-12		2013
133391	GH4 DCS Cyber Security	0.09	-	(0.09)		0.00%	492,123.81	492,123.72	(0.09)	Dec-11	Nov-12	Dec-11	Nov-12		2013
133392	GH1 Blowdown Sleeve At Hwy 42	86,614.11	192,752.50	106,138.39	55%	0.02%	86,614.11	192,752.50	106,138.39	Jan-13	Jun-14	Jan-13	Jun-14		2013
133393	GH Sump Line Sleeve At Hwy 42	40,012.83	128,503.38	88,490.55	69%	0.01%	40,012.83	128,503.38	88,490.55	Jan-13	Jun-14	Jan-13	Jun-14		2013
133394	GH Pipe 3 Under Highway 42	-	69,271.15	69,271.15	100%	0.00%	-	69,271.15	69,271.15	Jan-13	Oct-13				2013
133397	GH Gypsum Stack Piezometer	-	50,194.63	50,194.63	100%	0.00%	-	50,194.63	50,194.63	Jan-13	Nov-13				2013
133398	BR3 CFDS Repl	82,234.53	-	(82,234.53)		0.02%	82,234.53	167,948.00	85,713.47			May-13	Apr-14		2013
133399	BR1&2 CFDS Repl	176,725.76	203,183.74	26,457.98	13%	0.04%	176,725.76	203,183.74	26,457.98	May-12	Dec-13	May-12	Jan-14		2013
133400	GH1 & 2 HPSW Pump	-	125,489.13	125,489.13	100%	0.00%	-	125,489.13	125,489.13	Jan-13	Aug-15				2013
133407	GH2 Elevator	194,635.03	235,270.30	40,635.27	17%	0.04%	194,635.03	235,270.30	40,635.27	Oct-12	Nov-13	Oct-12	Apr-13		2013
133408	GH4 Alterrex Rectifier Bridge	251,195.10	-	(251,195.10)		0.06%	251,195.10	230,850.00	(20,345.10)			Jun-13	Nov-13		2013
133409	GH4 Elevator	195,142.66	-	(195,142.66)		0.04%	195,142.66	251,370.00	56,227.34			Aug-13	Nov-13		2013
133411	GH 2-5 Pulverizer Gearbox	689,633.72	448,696.30	(240,937.42)	-54%	0.16%	689,633.72	448,696.30	(240,937.42)	Jan-13	Nov-13	Jan-13	Nov-13		2013
133462	GH CY Fire Prot Valves	-	100,276.28	100,276.28	100%	0.00%	-	100,276.28	100,276.28	Mar-13	Jul-13				2013
133466	GH1 SCR L2 Rplcmt	1,166,463.17	976,163.50	(190,299.67)	-19%	0.26%	1,166,463.17	2,884,523.50	1,718,060.33	Jan-13	Dec-14	Jan-13	Jun-14		2013
133488	SAN STCH REFRESH KU14	456,389.49	-	(456,389.49)		0.10%	456,389.49	612,500.00	156,110.51			Sep-13	Mar-14	Timing of this project was accelerated to 2012 from the original planned date of 2013 as a result of reprioritization	2013
133499	IT SYSTEMS MGMENT BMC KU13	-	32,500.00	32,500.00	100%	0.00%	-	32,500.00	32,500.00	Jan-13	Dec-13				2013
133525	GH3 G Feedwater Htr Repl	960,736.78	1,372,298.98	411,562.20	30%	0.22%	1,215,195.15	1,626,757.35	411,562.20	Jun-12	Dec-13	Jun-12	Nov-13	Made material payment in 2012 (budgeted in 2013)	2013
133556	SHARPN BUILD SP TEST EN KU13	-	17,500.00	17,500.00	100%	0.00%	-	17,500.00	17,500.00	Jan-13	Dec-13				2013
133624	Effluent Water Study - KU	-	500,000.00	500,000.00	100%	0.00%	-	1,000,000.00	1,000,000.00	Feb-12	Dec-18			Study delayed pending future EPA ruling	2013
133637	REPLACE MXP VIDEO UNIT KU13	46,939.48	27,500.00	(19,439.48)	-71%	0.01%	46,939.48	27,500.00	(19,439.48)	Jan-13	Dec-13	Jan-13	Mar-14		2013
133677	UPGRADE TO SQL - KU 2013	-	22,100.00	22,100.00	100%	0.00%	-	22,100.00	22,100.00	Jan-13	Dec-13				2013

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
133717	Encase Forensics Tool-KU 13	32,155.47	25,000.00	(7,155.47)	-29%	0.01%	32,155.47	25,000.00	(7,155.47)	Jan-13	Dec-13	Jan-13	Dec-13		2013
133733	NETWORK SEC LAB ENH-KU 13	-	12,500.00	12,500.00	100%	0.00%	-	12,500.00	12,500.00	Jan-13	Dec-13				2013
133817	WORKST UTILI FUT VDI - KU13	-	500,850.09	500,850.09	100%	0.00%	-	500,850.09	500,850.09	Jan-13	Dec-13			Project was planned, however, new more cost efficient alternatives became available.	2013
133890	BRCT Pipeline AC Mitigation	-	175,624.19	175,624.19	100%	0.00%	-	175,624.19	175,624.19	Jan-13	Sep-16				2013
133895	BR3 CWP Overhaul	289,334.29	-	(289,334.29)		0.07%	340,206.49	596,076.29	255,869.80	Jun-11	Jun-14	Jun-11	Apr-14		2013
133898	BR3 Turbine Vib Mon Upgr 12	(2,501.61)	-	2,501.61		0.00%	99,600.19	102,101.80	2,501.61	Jun-11	Dec-12	Jun-11	Nov-12		2013
133901	BR Radio Sys Upgr 12	5,376.53	-	(5,376.53)		0.00%	106,263.30	100,886.77	(5,376.53)	Jun-11	Dec-12	Jun-11	Nov-12		2013
133903	BR Time Strobe and SOE	(7,282.01)	-	7,282.01		0.00%	134,997.83	142,279.84	7,282.01	Jun-11	Dec-12	Jun-11	Nov-12		2013
133910	NERCALRT-PNVL-FRLY	12,785.80	-	(12,785.80)		0.00%	2,028,302.73	2,015,516.93	(12,785.80)	Feb-12	Nov-12	Feb-12	Jun-13		2013
133915	NW WDE ARA NWK SONET - KU13	-	1,844,999.86	1,844,999.86	100%	0.00%	-	1,844,999.86	1,844,999.86	Jan-13	Dec-13			Actual amount was consolidated with Project #125499; variance less than $300k	2013
133923	DX Dam Gantry Crane Refurb	78,875.40	84,298.21	5,422.81	6%	0.02%	78,875.40	84,298.21	5,422.81	Jan-13	Nov-13	Jan-13	Jan-14		2013
133935	DX Tunnel Drain Vlve&Pltfrm	225,107.38	275,000.00	49,892.62	18%	0.05%	225,107.38	275,000.00	49,892.62	Jan-13	Jul-15	Jan-13	Mar-14		2013
133938	BR1 Cooling Tower Rebuild	-	1,503,366.77	1,503,366.77	100%	0.00%	-	3,417,391.33	3,417,391.33	Jan-13	Jun-15			Project delayed to 2014-2015 major outage	2013
133940	BR Software Upgr - Windows 7	823,264.38	230,820.30	(592,444.08)	-257%	0.19%	823,264.38	962,358.30	139,093.92	Mar-13	Jun-14	Mar-13	Apr-14	Project started earlier than budgeted due project deliverables being available prior than planned.	2013
133949	BR1 Voltage Regulator Repl	60,342.90	50,000.01	(10,342.89)	-21%	0.01%	60,342.90	340,716.64	280,373.74	Jun-13	Jun-14	Jun-13	Apr-14		2013
133950	NW WDE ARA NTWK RFAS & - KU12	895.94	-	(895.94)		0.00%	26,391.54	25,495.60	(895.94)	Jan-12	Dec-12	Jan-12	Dec-12		2013
133951	BR1 Cooling Tower Switchgear	-	200,000.00	200,000.00	100%	0.00%	-	559,983.34	559,983.34	Jan-13	May-15				2013
133959	Tele Rm to Data Ctr Move-KU13	-	124,999.90	124,999.90	100%	0.00%	-	124,999.90	124,999.90	Jan-13	Dec-13				2013
134004	COLLECTIVE BILLING ENH - KU12	59,982.65	-	(59,982.65)		0.01%	65,430.67	5,448.02	(59,982.65)	May-12	Dec-14	May-12	Dec-14		2013
134010	IT CSS ENHMNTS - KU13	-	280,000.05	280,000.05	100%	0.00%	-	280,000.05	280,000.05	Jan-13	Dec-13				2013
134016	IT ERGY EFFIC - KU13	-	152,400.00	152,400.00	100%	0.00%	-	152,400.00	152,400.00	Jan-13	Dec-13				2013
134057	NERCALRT-DLVTA-ARNLD	1,459,454.62	1,220,803.30	(238,651.32)	-20%	0.33%	1,459,454.62	1,220,803.30	(238,651.32)	Oct-12	Nov-13	Oct-12	Oct-13		2013
134058	NERCALRT-ERLN-LVGSTN	1,225,308.64	-	(1,225,308.64)		0.28%	1,225,308.64	2,578,441.44	1,353,132.80			Sep-13	Jan-00	Material purchases were accelerated from 2014.	2013
134060	NERCALRT-DRCSTR-PK N	200,972.01	-	(200,972.01)		0.05%	200,972.01	428,770.09	227,798.08			Oct-12	Dec-13		2013
134061	NERCALRT-DRCSTR-PKN1	346,378.27	-	(346,378.27)		0.08%	346,378.27	726,002.77	379,624.50			Aug-13	Dec-13	The majority of the work was accelerated from 2014.	2013
134076	58.5MVAr 69kV Cap-EarlingtonN	97,817.38	-	(97,817.38)		0.02%	398,001.75	300,184.37	(97,817.38)	Feb-12	Jun-13	Feb-12	Jun-13		2013
134080	138/69kV Adams Xfrmr	685,328.44	486,997.81	(198,330.63)	-41%	0.15%	1,755,713.43	1,557,382.80	(198,330.63)	Sep-11	Jun-13	Sep-11	Jul-13		2013
134188	ETWN HWKNS DRNG BSN	-	316.60	316.60	100%	0.00%	-	316.60	316.60	Jan-13	Dec-15				2013
134189	TRI K LNDFL RELO	12.04	-	(12.04)		0.00%	12.04	-	(12.04)			Jan-12	Nov-12		2013
134190	EKP CPR PLT RELO	-	1,656.00	1,656.00	100%	0.00%	-	1,656.00	1,656.00	Jan-13	Dec-15				2013
134197	KU Test Equipment - 2012	(4,965.58)	-	4,965.58		0.00%	52,831.26	57,796.84	4,965.58	Jan-12	Dec-12	Jan-12	Dec-12		2013
134211	138/69kV Spare Xfrmr-2013	919,667.70	1,534,521.17	614,853.47	40%	0.21%	1,259,558.88	1,874,412.35	614,853.47	Oct-12	Sep-13	Oct-12	Oct-13	The budget assumed the entire purchase would occur during 2013, however a portion was accrued during 2012.	2013
134213	BLACK BRANCH 345KV	56,116.21	-	(56,116.21)		0.01%	592,274.20	536,157.99	(56,116.21)	Aug-11	Nov-12	Aug-11	Jun-12		2013
134221	NERCALRT-RDBRN-SPRRD	136,492.83	-	(136,492.83)		0.03%	136,492.83	1,202,060.93	1,065,568.10			Oct-13	Apr-14		2013
134223	NERCALRT-ADMS-TYRN	370,268.88	474,907.96	104,639.08	22%	0.08%	370,268.88	474,907.96	104,639.08	Jan-13	Mar-14	Jan-13	Jul-13		2013
134256	DSP VERSAILLES SUB	-	755,183.05	755,183.05	100%	0.00%	-	1,882,145.52	1,882,145.52	Jan-13	Dec-18			This project was delayed by Distribution Planning until 2017-2018.	2013
134271	VIRTUAL DESKTOP - KU	16,629.73	-	(16,629.73)		0.00%	1,263,179.19	1,246,549.46	(16,629.73)	Sep-11	Dec-12	Sep-11	Sep-13		2013
134278	NERCALRT-BWN-LBANON	966,311.43	2,156,523.69	1,190,212.26	55%	0.22%	966,311.43	2,156,523.69	1,190,212.26	Jul-12	Dec-13	Jul-12	Jan-14	The budget was prepared using a formulaic estimate for the number of miles and expected structures to be replaced. Analysis of LiDAR later revealed that fewer structures than budgeted were needed for the upgrade.	2013
134360	MFDS GROWTH/REFRESH 2013K	-	50,000.00	50,000.00	100%	0.00%	-	50,000.00	50,000.00	Jan-13	Dec-13				2013
134380	161/69kV Spare Xfrmr	409,437.59	-	(409,437.59)		0.09%	409,437.59	1,855,445.43	1,446,007.84			Oct-13	Aug-14	The need for this project was identified after the 2013 budget was prepared. Analysis of the spare transformer inventory indicated that a spare transformer of this size was needed.	2013
134412	UPGRADE EMS SOFTWARE KU	80,585.63	157,675.38	77,089.75	49%	0.02%	131,666.77	208,756.52	77,089.75	Oct-12	Nov-13	Oct-12	Apr-13		2013
134473	MTR PROJ KU 2012	(10,763.52)	-	10,763.52		0.00%	-	10,763.52	10,763.52	Jan-12	Dec-14	Jan-12	Jun-13		2013
134475	BUSINESS OFFICE MISC 2012	115.00	-	(115.00)		0.00%	103,174.12	103,059.12	(115.00)	Jan-12	Dec-12	Jan-12	Jun-13		2013
134493	Cawood 0418	13,137.53	-	(13,137.53)		0.00%	13,137.53	-	(13,137.53)	Apr-12	Dec-12	Apr-12	Sep-13		2013
134505	Electric OMS Replace/Upg-KU	67,034.02	-	(67,034.02)		0.02%	724,511.01	657,476.99	(67,034.02)			Jan-12	Jul-13		2013
134513	Circuit 201	28,058.65	-	(28,058.65)		0.01%	28,058.65	-	(28,058.65)	Oct-12	Dec-12	Oct-12	Sep-13		2013
134516	Clt 200 Reconductor	59,650.19	-	(59,650.19)		0.01%	130,533.50	70,883.31	(59,650.19)	Jan-12	May-13	Jan-12	Dec-13		2013
134521	Conflation Software-KU	303,757.92	-	(303,757.92)		0.07%	425,679.12	121,921.20	(303,757.92)	Jan-12	Aug-14	Jan-12	Aug-14	Partial project delay in 2012 due to an extended vendor selection process resulting from specific nature of required work.	2013
134532	2012 Hardware Infra-KU	2,141.17	-	(2,141.17)		0.00%	111,024.08	108,882.91	(2,141.17)	Jan-12	Jan-12	Jan-12	Feb-13		2013
134545	Reporting/BI/DataAna-KU	26,844.31	-	(26,844.31)		0.01%	99,055.27	72,210.96	(26,844.31)	Jan-12	Jan-12	Jan-12	Jun-13		2013
134552	2012 Retail HW Infra-KU	414.98	-	(414.98)		0.00%	93,275.51	92,860.53	(414.98)	Jan-12	Jan-12	Jan-12	Feb-13		2013
134563	2013 Mobile Auto Dsptch-KU	-	920,207.66	920,207.66	100%	0.00%	-	965,905.58	965,905.58	Jan-13	Dec-14			Project number changed to #131092; variance is less than $300k	2013
134571	2013 Elec OMS Upgrade-KU	46,748.83	45,977.93	(770.90)	-2%	0.01%	46,748.83	45,977.93	(770.90)	Jan-13	Dec-13	Jan-13	Dec-13		2013
134580	2013 Ventyx Upgrade-KU	-	34,483.56	34,483.56	100%	0.00%	-	264,567.49	264,567.49	Jan-13	Dec-14				2013
134592	2013 Report/BI-KU	-	75,000.00	75,000.00	100%	0.00%	-	75,000.00	75,000.00	Jan-13	Dec-13				2013
134596	2013 SynerGee-KU	28,154.82	22,917.91	(5,236.91)	-23%	0.01%	28,154.82	22,917.91	(5,236.91)	Jan-13	Dec-13	Jan-13	Mar-14		2013
134598	2013 - Hardware Infra-KU	47,640.26	91,847.04	44,206.78	48%	0.01%	47,640.26	91,847.04	44,206.78	Jan-13	Dec-13	Jan-13	Dec-13		2013
134622	DSP Reynolds 1 Ckt 0069	4,708.29	-	(4,708.29)		0.00%	23,673.25	18,964.96	(4,708.29)	Jul-11	Aug-13	Jul-11	Jul-14		2013
134623	DPS BUCHANAN CKT 0005/0058	143,674.48	-	(143,674.48)		0.03%	265,871.22	122,196.74	(143,674.48)	Jan-12	Mar-13	Jan-12	Nov-13		2013
134626	DSP CLAYS MILL CKT 0146	330,104.43	-	(330,104.43)		0.07%	842,554.64	512,450.21	(330,104.43)	Feb-12	Aug-13	Feb-12	Jun-13	Completion of project started in prior year. This was due to a number of delays in 2012 related to weather and labor sent offsite to assist with mutual assistance.	2013
134629	DSP Race St ckt 0015	173.61	-	(173.61)		0.00%	15,305.69	15,132.08	(173.61)	Mar-12	Jul-12	Mar-12	Dec-12		2013
134638	BLACK BRANCH RD (UFLEX) SUB	6,255.06	-	(6,255.06)		0.00%	2,966,956.23	2,960,701.17	(6,255.06)	Aug-11	Dec-12	Aug-11	Jun-12		2013
134665	Back-up Trans Control Ctr KU	26,003.54	5,076,419.46	5,050,415.92	99%	0.01%	106,759.88	7,518,460.09	7,411,700.21	Jul-12	Dec-21	Jul-12	Jan-00	Project has been delayed to 2020 due to continued evaluation of location, space requirements, etc.	2013

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
134672	2013 Cust Commication-KU	-	115,005.04	115,005.04	100%	0.00%	-	115,005.04	115,005.04	Jan-13	Dec-13				2013
134676	2013 Ret Sys Enhance-KU	49,805.83	137,601.13	87,795.30	64%	0.01%	49,805.83	137,601.13	87,795.30	Jan-13	Dec-13	Jan-13	Mar-14		2013
134678	2013 Call Center Tech-KU	-	690,007.45	690,007.45	100%	0.00%	-	690,007.45	690,007.45	Jan-13	Dec-13			Reallocated to several other projects due to reprioritization	2013
134688	Call Recording Replace-KU	-	574,848.79	574,848.79	100%	0.00%	-	574,848.78	574,848.78	Jan-13	Dec-14			Project delayed due to delay in vendor selection.	2013
134690	2013 FieldNet Enhance-KU	5,097.41	22,596.13	17,498.72	77%	0.00%	5,097.41	22,596.13	17,498.72	Jan-13	Dec-13	Jan-13	Sep-14		2013
134692	2013 Retail HW Infra-KU	36,545.67	91,911.72	55,366.05	60%	0.01%	36,545.67	91,911.72	55,366.05	Jan-13	Mar-14	Jan-13	Mar-14		2013
134751	8 New EMS Workstations KU	0.01	-	(0.01)		0.00%	39,181.23	39,181.22	(0.01)			Oct-11	Dec-12		2013
134753	REPLACE EMS WKSTATIONS KU	-	158,313.73	158,313.73	100%	0.00%	-	158,313.73	158,313.73	Jan-13	Dec-13				2013
134809	Black Branch Rd Uflex	8,560.04	-	(8,560.04)		0.00%	160,580.64	152,020.60	(8,560.04)	Jan-11	Jun-12	Jan-11	Jun-12		2013
134815	May Reclosers	9,911.06	-	(9,911.06)		0.00%	72,186.01	62,274.95	(9,911.06)	Jan-12	Jan-12	Jan-12	Sep-13		2013
134836	DSP LaGrange East 1 CKT 2509	(8,277.46)	-	8,277.46		0.00%	193,336.99	201,614.45	8,277.46	Sep-12	Dec-12	Sep-12	Apr-13		2013
134838	DSP WARSAW CKT 727	20,396.03	-	(20,396.03)		0.00%	122,411.96	102,015.93	(20,396.03)	Jan-12	Dec-12	Jan-12	May-13		2013
134910	SCM 2012 BDD RELAY REPL	1.01	-	(1.01)		0.00%	90,007.27	90,006.26	(1.01)	Dec-11	Dec-12	Dec-11	Dec-12		2013
134917	SCM2012 CENT NESC COMPLIANCE	6,089.97	-	(6,089.97)		0.00%	61,210.40	55,120.43	(6,089.97)	Jan-12	Dec-12	Jan-12	Sep-13		2013
134918	SCM2012 EARLINGTON MISC SUB	1.43	-	(1.43)		0.00%	186,109.49	186,108.06	(1.43)	Dec-11	Dec-12	Dec-11	Dec-12		2013
134920	SCM2012 KU RTU REPLACEMENT	5,138.34	-	(5,138.34)		0.00%	101,252.75	96,114.41	(5,138.34)	Jan-12	Dec-12	Jan-12	Dec-12		2013
134922	SCM12 WILSON DWNING C073 SCADA	203.22	-	(203.22)		0.00%	36,401.08	36,197.86	(203.22)	Jan-12	Dec-12	Jan-12	Nov-12		2013
134924	DSP BIG STONE GAP 2 BRKR	68,405.99	67,397.85	(1,008.14)	-1%	0.02%	68,405.99	67,397.85	(1,008.14)	Jan-13	Dec-13	Jan-13	Dec-13		2013
134946	SCM2013 CEN NESC COMPLIANCE	64,463.52	66,045.21	1,581.69	2%	0.01%	64,463.52	66,045.21	1,581.69	Jan-13	Dec-13	Jan-13	Apr-14		2013
135021	KU FAILED EQP - 2011	3,305.73	-	(3,305.73)		0.00%	114,756.62	111,450.89	(3,305.73)	Jan-12	Dec-12	Jan-12	Jun-13		2013
135031	KU-SECURITY EQP-2012	17,627.92	-	(17,627.92)		0.00%	107,647.20	90,019.28	(17,627.92)	Jan-12	Dec-12	Jan-12	Jun-13		2013
135033	KU-FIRE EQPMT 2012	(6,700.00)	-	6,700.00		0.00%	-	6,700.00	6,700.00	Jan-12	Dec-12	Jan-12	Dec-12		2013
135054	DO-LIMESTONE CONST PARKING LOT	14,150.00	-	(14,150.00)		0.00%	14,150.00	-	(14,150.00)	Jan-12	Dec-12	Jan-12			2013
135060	DO-SOMERSET STRM PARKING LOT	(613.58)	-	613.58		0.00%	-	613.58	613.58	Jan-12	Dec-12	Jan-12	Jul-13		2013
135227	Purchase 7 Low Ems Vehicles	-	210,000.00	210,000.00	100%	0.00%	-	210,000.00	210,000.00	Jan-13	Jul-13				2013
135261	Wallstreet Suite KU	173,508.09	165,000.00	(8,508.09)	-5%	0.04%	173,508.09	165,000.00	(8,508.09)	Jun-13	Jun-14	Jun-13	Jul-14		2013
135429	ETWN-ETWN#4 69	(6,566.48)	-	6,566.48		0.00%	311,166.83	317,733.31	6,566.48	Jan-12	Nov-12	Jan-12	Nov-12		2013
135431	SHLBYVL-SHLBYVL E 69	366,428.83	899,476.73	533,047.90	59%	0.08%	659,995.95	1,193,043.85	533,047.90	Jan-12	Dec-13	Jan-12	Mar-14	The budget was prepared using a formulaic estimate for the number of miles and expected structures to be replaced. Analysis of LiDAR later revealed that fewer structures than budgeted were needed for the upgrade.	2013
135442	BR Pineville Roof Repairs 16	-	267,000.00	267,000.00	100%	0.00%	-	267,000.00	267,000.00	Aug-12	Dec-13				2013
135484	RIC - Berea Rd Hwy	5,075.03	-	(5,075.03)		0.00%	301,480.61	296,405.58	(5,075.03)			Aug-11	Dec-13		2013
135491	54.0 MVAr 69kV Cap - Green R	178,290.48	-	(178,290.48)		0.04%	375,674.57	197,384.09	(178,290.48)			Mar-12	Jun-13		2013
135531	13.2 MVAr 69kV Cap - Newtown	131,178.87	-	(131,178.87)		0.03%	379,104.90	247,926.03	(131,178.87)			Feb-12	Feb-14		2013
135612	Contact Center - CTI - KU11	984.63	-	(984.63)		0.00%	894,133.29	893,148.66	(984.63)	Oct-11	Jun-12	Oct-11	Jan-13		2013
135625	Matanzas Sub Upgrade	5,181,388.24	5,353,026.78	171,638.54	3%	1.17%	12,672,130.48	12,843,769.02	171,638.54	Dec-11	Dec-13	Dec-11	Dec-13		2013
135626	Matanzas Line Upgrades	303,778.19	613,834.53	310,056.34	51%	0.07%	420,264.46	730,320.80	310,056.34	Nov-11	May-13	Nov-11	Nov-13	Construction progressed quicker in late 2012 than assumed when the 2013 budget was prepared.	2013
135629	12.0 MVAr 69kV Cap - Uniontown	213,846.89	-	(213,846.89)		0.05%	538,941.06	325,094.17	(213,846.89)			Feb-12	May-13		2013
135757	BR3 Turbine Seals 12	(7,368.55)	-	7,368.55		0.00%	160,000.51	167,369.06	7,368.55			Nov-11	Nov-12		2013
135784	LIVERMORE 34.5KV TAP	10,221.83	-	(10,221.83)		0.00%	67,699.11	57,477.28	(10,221.83)			Nov-11	Dec-12		2013
135832	ELIHU-SWLTN STAT REP	(51,820.46)	-	51,820.46		-0.01%	2,309,033.99	2,360,854.45	51,820.46			Jan-12	Sep-13		2013
135890	Danville TLEQ Capital 2012	7,448.94	-	(7,448.94)		0.00%	26,629.95	19,181.01	(7,448.94)			Jan-12	Jul-12		2013
135899	London TLEQ Capital 2012	42.14	-	(42.14)		0.00%	5,276.91	5,234.77	(42.14)			Jan-12	Jan-12		2013
135920	Corning Sub Upgrade	2,160,314.82	812,955.72	(1,347,359.10)	-166%	0.49%	2,160,314.82	812,955.72	(1,347,359.10)	Jan-13	Jan-14	Jan-13	Jan-14	The scope of the project expanded after the 2013 budget was prepared.	2013
135961	PINEVILLE/LONDON 2012 CEMI	24,210.62	-	(24,210.62)		0.01%	111,922.20	87,711.58	(24,210.62)			Jan-12	Dec-13		2013
136093	GH2 UPS Repl	(1,254.11)	-	1,254.11		0.00%	53,108.79	54,362.90	1,254.11			Feb-12	May-12		2013
136152	CORNING UPGD-LINES	154,758.30	374,489.93	219,731.63	59%	0.03%	154,758.30	625,244.86	470,486.56	Feb-13	Feb-14	Feb-13	Apr-14		2013
136172	AP-SADE-KU	778.00	-	(778.00)		0.00%	104,101.04	103,323.04	(778.00)			Mar-12	Sep-13		2013
136174	Spare KU Base 12 Xfrmr	7,988.23	-	(7,988.23)		0.00%	512,220.37	504,232.14	(7,988.23)			Apr-12	Jan-14		2013
136196	EMS Workstations 2012 KU	(0.01)	-	0.01		0.00%	35,753.07	35,753.08	0.01			Mar-12	Jun-13		2013
136240	WESTVACO RELAY UPGRADE	16,013.02	-	(16,013.02)		0.00%	77,219.88	61,206.86	(16,013.02)			Mar-12	Dec-13		2013
136241	FRANKFORT 34.5KV SERVICE REPL	2,378.24	-	(2,378.24)		0.00%	39,511.44	37,133.20	(2,378.24)			Mar-12	Nov-12		2013
136244	BIG STONE GAP CIFI	(7,311.56)	-	7,311.56		0.00%	154,786.37	162,097.93	7,311.56			Apr-12	Jun-13		2013
136246	BOND CIFI 662	16,218.09	-	(16,218.09)		0.00%	123,360.89	107,142.80	(16,218.09)			Mar-12	Dec-13		2013
136310	System Operations Room 154 KU	(188.97)	-	188.97		0.00%	7,755.81	7,944.78	188.97			Mar-12	Sep-13		2013
136320	FRANKFORT/ADAMS RELAY UPGD	19,512.35	-	(19,512.35)		0.00%	45,855.93	26,343.58	(19,512.35)			Apr-12	Dec-13		2013
136327	LEXOC Liberty Road 0095	89,218.71	-	(89,218.71)		0.02%	177,740.07	88,521.36	(89,218.71)			Mar-12	Jan-00		2013
136329	Water Works 0130	(1,358.88)	-	1,358.88		0.00%	131,991.68	133,350.56	1,358.88			Apr-12	Dec-12		2013
136373	Shelbyville PITP Capital	(6,980.88)	-	6,980.88		0.00%	(6,980.88)	-	6,980.88			Mar-12	Jan-13		2013
136374	Lexington PITP Capital	(25,435.96)	-	25,435.96		-0.01%	(25,435.96)	-	25,435.96			Mar-12	Jan-13		2013
136375	Richmond PITP Capital	(32,021.73)	-	32,021.73		-0.01%	(32,021.73)	-	32,021.73			Mar-12	Jan-13		2013
136377	Maysville PITP Capital	496.74	-	(496.74)		0.00%	496.74	-	(496.74)			Mar-12	Jan-13		2013
136378	Norton PITP Capital	(32,124.61)	-	32,124.61		-0.01%	(32,124.61)	-	32,124.61			Mar-12	Jan-13		2013
136523	BEAR TRACK 140 TRANSFORMER	(1,648.88)	-	1,648.88		0.00%	10,324.15	11,973.03	1,648.88			Apr-12	Dec-12		2013
136531	TransOpLog II - KU	28,579.36	6,824.63	(21,754.73)	-319%	0.01%	91,665.77	69,911.04	(21,754.73)	Apr-12	Feb-13	Apr-12	May-13		2013
136532	WACO SUB TRANSFORMER REPL	(17,000.00)	-	17,000.00		0.00%	26,112.06	43,112.06	17,000.00			Apr-12	Dec-12		2013
136541	Laurel Co Water Feed	57,916.30	-	(57,916.30)		0.01%	84,797.28	26,880.98	(57,916.30)			Oct-12	Sep-13		2013
136542	Colmer Rebuild - Mud Slide	40,654.23	-	(40,654.23)		0.01%	155,661.12	115,006.89	(40,654.23)			Apr-12	Dec-13		2013
136571	Greenville Ckt 1615	17,094.48	-	(17,094.48)		0.00%	107,855.35	90,760.87	(17,094.48)			May-12	May-13		2013
136991	BR Machine Alignment Heads	34,831.36	20,077.85	(14,753.51)	-73%	0.01%	34,831.36	20,077.85	(14,753.51)	Oct-12	Mar-13	Oct-12	Mar-13		2013
136992	BR Mobile Equipment Storage	-	180,752.00	180,752.00	100%	0.00%	-	180,752.00	180,752.00	Oct-12	Dec-13				2013
136993	BR "G" Conveyor Gearbox	7,600.49	15,033.54	7,433.05	49%	0.00%	7,600.49	15,033.54	7,433.05	Oct-12	Nov-13	Oct-12	Nov-13		2013
136994	BR1 LP Htr Drain Reconfig	-	29,783.00	29,783.00	100%	0.00%	-	289,874.00	289,874.00	Jan-13	May-18				2013
136995	BR "H" Conveyor Gearbox	50,232.00	50,112.47	(119.53)	0%	0.01%	50,232.00	50,112.47	(119.53)	Oct-12	Aug-13	Oct-12	Aug-13		2013

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
136996	BR Diesel Pump	31,784.41	30,067.04	(1,717.37)	-6%	0.01%	31,784.41	30,067.04	(1,717.37)	Oct-12	May-13	Oct-12	May-13		2013
136997	BR Forklift	75,662.17	-	(75,662.17)		0.02%	75,662.17	122,000.00	46,337.83			Sep-13	Mar-14		2013
136999	BR FGD SW Line Insulation	45,451.21	80,177.89	34,726.68	43%	0.01%	45,451.21	80,177.89	34,726.68	Oct-12	Jan-14	Oct-12	Apr-14		2013
137000	BR 80' JLG Manlift	144,450.18	168,376.65	23,926.47	14%	0.03%	144,450.18	168,376.65	23,926.47	Oct-12	Apr-13	Oct-12	Mar-13		2013
137001	BR Demin Sump Pump Repl	215,810.85	255,568.95	39,758.10	16%	0.05%	215,810.85	255,568.95	39,758.10	Oct-12	Dec-13	Oct-12	Dec-13		2013
137002	BR Fire System Deluge Valves	29,212.90	58,130.25	28,917.35	50%	0.01%	29,212.90	58,130.25	28,917.35	Oct-12	Jun-13	Oct-12	Mar-13		2013
137004	BR Maintenance Admin Area	251,254.04	275,646.80	24,392.76	9%	0.06%	251,254.04	275,646.80	24,392.76	Oct-12	Jan-14	Oct-12	Mar-14		2013
137006	BR Coal Yard Lighting Repl	-	78,175.24	78,175.24	100%	0.00%	-	78,175.24	78,175.24	Oct-12	Aug-14				2013
137010	BR3 Elev Var VFD Controller	-	65,145.70	65,145.70	100%	0.00%	-	65,145.70	65,145.70	Oct-12	Dec-13				2013
137011	BR1/2 A Conv to 1-1&1-2 Crshrs	-	30,067.48	30,067.48	100%	0.00%	-	100,757.86	100,757.86	Oct-13	Jun-16				2013
137026	GH Gyp Stack Drain Layer South	592,967.34	-	(592,967.34)		0.13%	592,967.34	-	(592,967.34)			Jul-13	Nov-13	Emergent work due to delay in operation of landfill project	2013
137044	GH 1G CT Transformer Rewind	43,107.20	49,116.28	6,009.08	12%	0.01%	43,107.20	49,116.28	6,009.08	May-12	May-13	May-12	Apr-13		2013
137072	GH4 FGD Seal Water Reroute	195,913.91	139,672.00	(56,241.91)	-40%	0.04%	195,913.91	139,672.00	(56,241.91)	May-12	Dec-13	May-12	Nov-13		2013
137073	GH4 ESP AVC Repl	173,305.99	160,212.00	(13,093.99)	-8%	0.04%	173,305.99	160,212.00	(13,093.99)	May-12	Dec-13	May-12	Nov-13		2013
137074	GH1 FGD Seal Water Reroute	156,716.01	140,596.30	(16,119.71)	-11%	0.04%	156,716.01	140,596.30	(16,119.71)	Jan-13	Dec-13	Jan-13	Dec-13		2013
137075	GH3 FGD Seal Water Reroute	227,252.79	140,699.00	(86,553.79)	-62%	0.05%	227,252.79	140,699.00	(86,553.79)	May-12	Dec-13	May-12	Nov-13		2013
137077	GH3 ESP AVC Repl	-	159,185.00	159,185.00	100%	0.00%	-	159,185.00	159,185.00	May-12	Dec-13				2013
137086	GH3 Demin Controls Upgrade	204,854.29	-	(204,854.29)		0.05%	204,854.29	105,165.00	(99,689.29)			Oct-13	Jul-14		2013
137095	GH1 Ammonia Slip Monitor	-	192,434.13	192,434.13	100%	0.00%	-	192,434.13	192,434.13	May-12	Dec-13				2013
137105	GH1 Mill Inerting Cont Upgrade	96,061.42	56,485.00	(39,576.42)	-70%	0.02%	96,061.42	56,485.00	(39,576.42)	Jan-13	May-13	Jan-13	Apr-13		2013
137140	GH Portable Diesel Gen	21,908.33	35,431.50	13,523.17	38%	0.00%	21,908.33	35,431.50	13,523.17	May-12	Jun-14	May-12	Feb-13		2013
137157	BR2 CO Grid	-	701,570.40	701,570.40	100%	0.00%	-	701,570.40	701,570.40	Oct-12	Dec-13			Project cancelled due to experience with systems on other units in the fleet	2013
137168	BR2 Feeder Controls	46,880.80	42,094.87	(4,785.93)	-11%	0.01%	46,880.80	42,094.87	(4,785.93)	Oct-12	Dec-13	Oct-12	Jan-14		2013
137179	BR2 SH Platen Repl	210,682.45	651,452.80	440,770.35	68%	0.05%	210,682.45	1,052,737.82	842,055.37	Oct-13	Dec-14	Oct-13	Nov-14	Project delayed to 2014 outage (material payments in 2013)	2013
137185	BR1 Econ & Hdr Repl	-	927,067.77	927,067.77	100%	0.00%	-	1,541,698.21	1,541,698.21	Oct-13	Jun-15			Project delayed to 2014-2015 major outage	2013
137194	BR Guard Building Replacement	501,593.79	140,313.88	(361,279.91)	-257%	0.11%	501,593.79	140,313.88	(361,279.91)	Oct-12	Jun-14	Oct-12	Jun-14	Additional civil work, change in location required to accommodate traffic and structural changes caused cost increase	2013
137197	DX Spare Sump Pump	6,860.35	15,033.54	8,173.19	54%	0.00%	6,860.35	15,033.54	8,173.19	Oct-12	Sep-13	Oct-12	Oct-13		2013
137200	DX Station Roof Repl	134,702.21	125,280.65	(9,421.56)	-8%	0.03%	134,702.21	125,280.65	(9,421.56)	Oct-12	May-14	Oct-12	Jul-14		2013
137202	BRCT GT24 Spare Quench Wtr Pmp	105,173.75	93,208.48	(11,965.27)	-13%	0.02%	105,173.75	93,208.48	(11,965.27)	Oct-12	Dec-13	Oct-12	Dec-13		2013
137205	BRCT 11N2 Mod AA HVAC's	45,109.35	60,134.96	15,025.61	25%	0.01%	45,109.35	60,134.96	15,025.61	Oct-12	Sep-13	Oct-12	Jul-13		2013
137208	BR RO-1 Membrane Repl	41,895.87	-	(41,895.87)		0.01%	41,895.87	69,000.00	27,104.13			Sep-13	Dec-13		2013
137231	SARDIS TR REPLACEMENT	819.56	-	(819.56)		0.00%	47,524.51	46,704.95	(819.56)			May-12	Dec-12		2013
137356	CIP V4 EMS KU	-	252,401.94	252,401.94	100%	0.00%	-	252,401.94	252,401.94	Jan-13	Dec-13				2013
137488	GH1 & 2 CT Acid Feed	-	364,585.00	364,585.00	100%	0.00%	-	364,585.00	364,585.00	May-12	Dec-13			Project cancelled in 2013. Deemed unnecessary after further review and related work incorporated into the Ghent Landfill project 122609 (ECR recoverable)	2013
137502	JAD COAL-LAND	(47,000.00)	-	47,000.00		-0.01%	1,732,030.19	1,779,030.19	47,000.00			May-12	Sep-13		2013
137514	Capital T&E - 011560	31,532.97	31,995.00	462.03	1%	0.01%	31,532.97	66,360.00	34,827.03	Jan-13	Dec-13	Jan-13	Dec-13		2013
137515	Capital T&E - 012160	6,205.38	33,180.00	26,974.62	81%	0.00%	6,205.38	58,183.50	51,978.12	Jan-13	Dec-13	Jan-13	Dec-13		2013
137516	Capital T&E - 012460	9,899.19	31,995.00	22,095.81	69%	0.00%	9,899.19	63,990.00	54,090.81	Jan-13	Dec-13	Jan-13	Sep-14		2013
137517	Capital T&E - 012360	9,947.16	20,145.00	10,197.84	51%	0.00%	9,947.16	41,475.00	31,527.84	Jan-13	Dec-13	Jan-13	Dec-13		2013
137518	Capital T&E - 012560	7,157.10	5,925.00	(1,232.10)	-21%	0.00%	7,157.10	28,440.00	21,282.90	Jan-13	Dec-13	Jan-13	Dec-13		2013
137519	Capital T&E - 013150	19,725.54	18,960.00	(765.54)	-4%	0.00%	19,725.54	37,920.00	18,194.46	Jan-13	Dec-13	Jan-13	Dec-13		2013
137522	Capital T&E - 013660	12,999.24	29,625.00	16,625.76	56%	0.00%	12,999.24	60,435.00	47,435.76	Jan-13	Dec-13	Jan-13	Dec-13		2013
137523	Capital T&E - 014160	-	42,660.00	42,660.00	100%	0.00%	-	67,545.00	67,545.00	Jan-13	Dec-13				2013
137524	Capital T&E - 014260	13,639.66	36,735.00	23,095.34	63%	0.00%	13,639.66	61,620.00	47,980.34	Jan-13	Dec-13	Jan-13	Dec-13		2013
137525	Capital T&E - 017660	5,562.36	24,885.00	19,322.64	78%	0.00%	5,562.36	61,885.44	56,323.08	Jan-13	Dec-13	Jan-13	Dec-13		2013
137549	Database Migration - KU	-	175,910.31	175,910.31	100%	0.00%	-	175,910.31	175,910.31	Jul-13	Nov-13				2013
137584	EMS App Enhancements-KU(2013)	-	164,187.00	164,187.00	100%	0.00%	-	164,187.00	164,187.00	Aug-13	Nov-13				2013
137597	TY Plant Closure	74,146.00	-	(74,146.00)		0.02%	74,146.00	-	(74,146.00)			Feb-13	Jan-00		2013
137717	PLN-16.8 MVAr, 69kV Cap-Evarts	-	306,319.76	306,319.76	100%	0.00%	-	306,319.76	306,319.76	Jan-13	Dec-13			Project cancelled due to lack of need per Transmission Planning.	2013
137737	TOYOTA STRUCTURE IMPROVEMENTS	606,284.84	293,459.93	(312,824.91)	-107%	0.14%	606,284.84	293,459.93	(312,824.91)	Jan-13	Dec-13	Jan-13	Mar-14	Discovered more damaged structures than expected and completed work energized because Toyota did not want an outage that would put the plant on a radial feed.	2013
137738	HWY 641 RELO	-	(11,161.08)	(11,161.08)	100%	0.00%	-	(11,161.08)	(11,161.08)	Jan-13	Dec-13				2013
137744	HARDIN CO SMITH 345KV P1	610,142.24	1,097,190.00	487,047.76	44%	0.14%	610,142.24	1,097,190.00	487,047.76	Oct-12	Nov-14	Oct-12	Jan-00	This project required that the line be out of service during construction. Transmission Planning could not allow the line to be out of service so the project was delayed to 2014.	2013
137761	KU-69KV MOT UPGRADES	-	2,000,006.64	2,000,006.64	100%	0.00%	-	9,172,013.28	9,172,013.28	Jan-13	Dec-23			Placeholder for ground clearance issues identified by Transmission Planning. These projects were delayed pending further analysis.	2013
137765	BR3 SH Spray Reg Repl	48,931.29	-	(48,931.29)		0.01%	104,956.70	56,025.41	(48,931.29)			Jun-12	Oct-13		2013
137773	TRODS - KU	33,615.88	61,850.88	28,235.00	46%	0.01%	33,615.88	122,909.04	89,293.16	Jun-12	Dec-14	Jun-12	Sep-14		2013
137810	DX Control System Test Bed	-	50,004.63	50,004.63	100%	0.00%	-	50,004.63	50,004.63	Jun-13	Nov-15				2013
138067	Hdwe Capital for LOBs - KU13	86,584.98	56,666.69	(29,918.29)	-53%	0.02%	86,584.98	56,666.69	(29,918.29)	Jan-13	Dec-13	Jan-13	Mar-14		2013
138076	DSP BIG STONE GAP 2 CKT 4702	-	8,295.00	8,295.00	100%	0.00%	-	8,295.00	8,295.00	Jan-13	Dec-14				2013
138080	REPAIR FAILED TRANS KT0032	5,415.21	-	(5,415.21)		0.00%	148,267.48	142,852.27	(5,415.21)			Jul-12	Sep-13		2013
138095	SCM 2013 CENT ADAMS STRU REPL	294,955.82	379,136.03	84,180.21	22%	0.07%	294,955.82	379,136.03	84,180.21	Apr-13	Dec-13	Apr-13	Dec-13		2013
138096	SCM 2013 CENT- BUENA VISTA	25,533.84	140,008.14	114,474.30	82%	0.01%	25,533.84	140,008.14	114,474.30	Jan-13	Dec-13	Jan-13	Mar-14		2013
138099	SCM 2013 PINE REPL SUB BATT	23,899.02	19,918.94	(3,980.08)	-20%	0.01%	23,899.02	41,990.46	18,091.44	Jan-13	Dec-14	Jan-13	Mar-14		2013
138101	SCM 2013 CENT REPL SUB BATT	47,079.18	40,468.14	(6,611.04)	-16%	0.01%	47,079.18	40,468.14	(6,611.04)	Jan-13	Dec-13	Jan-13	Apr-14		2013
138102	SCM 2013 EARL REPL SUB BATT	27,102.67	27,772.63	669.96	2%	0.01%	27,102.67	27,772.63	669.96	Jan-13	Dec-13	Jan-13	May-13		2013
138107	SCM KU HZ RELAY REPL 2013	37,857.96	58,808.35	20,950.39	36%	0.01%	37,857.96	58,808.35	20,950.39	Jan-13	Dec-13	Jan-13	Mar-14		2013
138168	DSP PAYNES MILL SUB PROJ	-	2,101,709.07	2,101,709.07	100%	0.00%	-	4,530,854.89	4,530,854.89	Jan-13	Jul-20			Project delayed until 2018-2019 due to lack of load growth. (Currently in the 2015 BP in 2018/2019).	2013

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
138170	DSP EDDYVILLE 12KV SUB UPGR	183,501.46	468,747.87	285,246.41	61%	0.04%	183,501.46	468,747.87	285,246.41	Jan-13	Dec-13	Jan-13	Dec-13		2013
138188	BOC-CSCC - KU	57,781.34	37,500.00	(20,281.34)	-54%	0.01%	57,781.34	37,500.00	(20,281.34)	Jan-13	Dec-14	Jan-13	Mar-14		2013
138190	KU CAMERAS 2013	50,469.17	74,000.00	23,530.83	32%	0.01%	50,469.17	74,000.00	23,530.83	Jan-13	Dec-14	Jan-13	Mar-14		2013
138192	KU FIRE SYSTEMS 2013	25,692.75	30,000.00	4,307.25	14%	0.01%	25,692.75	30,000.00	4,307.25	Jan-13	Dec-13	Jan-13	Mar-14		2013
138194	KU SECURITY EQUIPMENT2013	30,660.51	50,000.00	19,339.49	39%	0.01%	30,660.51	50,000.00	19,339.49	Jan-13	Dec-13	Jan-13	Mar-14		2013
138214	DSP OWENTON STEP UP BANK	-	19,615.47	19,615.47	100%	0.00%	-	19,615.47	19,615.47	Jan-13	Jan-15				2013
138215	DSP Hume Road DIST	1,455,383.20	2,798,978.32	1,343,595.12	48%	0.33%	1,455,383.20	2,798,978.32	1,343,595.12	Jan-13	Dec-13	Jan-13	Jul-14	Project is part of a large substation project started in 2013. 2013 underrun is due to changes to the State and Federal Highway permitting requirements. Some of the work was delayed to 2014 due to waiting on approval of Highway permits and contractor bid and waiting on substations and transmission to complete some of their work. Estimated completion date is 2014.	2013
138226	2013 EARL MISC DIS CAP PROJ	127,022.51	195,703.02	68,680.51	35%	0.03%	127,022.51	195,703.02	68,680.51	Jan-13	Dec-13	Jan-13	Apr-14		2013
138227	SCM 2013 EARL MISC NESC COMPL	136,110.61	136,132.23	21.62	0%	0.03%	136,110.61	136,132.23	21.62	Jan-13	Dec-13	Jan-13	Apr-14		2013
138228	SCM 2013 EARL REPL REGULATORS	87,154.90	71,962.70	(15,192.20)	-21%	0.02%	87,154.90	71,962.70	(15,192.20)	Jan-13	Dec-13	Jan-13	Apr-14		2013
138231	SCM 2013 PINE RECLOSER REPL	56,093.63	52,379.73	(3,713.90)	-7%	0.01%	56,093.63	52,379.73	(3,713.90)	Jan-13	Dec-13	Jan-13	Mar-14		2013
138232	SCM 2013 PINE REPL REGLTORS	67,374.97	70,641.20	3,266.23	5%	0.02%	67,374.97	70,641.20	3,266.23	Jan-13	Dec-13	Jan-13	Dec-13		2013
138252	HUME ROAD PROPERTY PURCH	11,364.19	-	(11,364.19)		0.00%	1,473,703.47	1,462,339.28	(11,364.19)			Jul-12	Jan-13		2013
138259	ERTs 2013 KU	49,712.95	49,999.50	286.55	1%	0.01%	49,712.95	112,499.93	62,786.98	Jan-13	Dec-18	Jan-13	Aug-13		2013
138264	METER PROJECTS KU 2014	-	44,997.50	44,997.50	100%	0.00%	-	89,995.00	89,995.00	Jan-13	Dec-18				2013
138278	2013 KU PERFORMANCE MNGMT	-	115,001.48	115,001.48	100%	0.00%	-	115,001.48	115,001.48	Jan-13	Dec-13				2013
138295	TRMS REPL/UPGR KU	210,209.16	230,008.56	19,799.40	9%	0.05%	210,209.16	230,008.56	19,799.40	Jan-13	Dec-14	Jan-13	Jan-00		2013
138302	2013 KU MV90 REPL	-	69,227.50	69,227.50	100%	0.00%	-	69,227.50	69,227.50	Jan-13	Dec-13				2013
138318	Green River 5 - KU	2,164,900.38	500,000.00	(1,664,900.38)	-333%	0.49%	2,164,900.38	324,050,984.00	321,886,083.62	Jul-12	May-21	Jul-12	Jan-00	Actuals were moved from Preliminary Survey (A/C 183302).	2013
138320	MT STERLING STRM-SITE IMPRVMTS	30,600.60	-	(30,600.60)		0.01%	267,961.94	237,361.34	(30,600.60)			Jul-12	Jun-13		2013
138340	DANVILLE STRM GARAGE RENOVATE	36,248.22	73,000.00	36,751.78	50%	0.01%	36,248.22	73,000.00	36,751.78	Jan-13	Dec-13	Jan-13	Apr-13		2013
138343	EDDYVILLE STRM-CONST ADDITION	319,570.48	298,000.00	(21,570.48)	-7%	0.07%	319,570.48	298,000.00	(21,570.48)	Jan-13	Dec-13	Jan-13	Aug-13		2013
138344	GREENVILLE STRM OFFICE-FLOOR	21,179.43	18,000.00	(3,179.43)	-18%	0.00%	21,179.43	18,000.00	(3,179.43)	Jan-13	Dec-13	Jan-13	Feb-14		2013
138345	GREENVILLE STRM-STORAGE PAD	15,014.00	18,000.00	2,986.00	17%	0.00%	15,014.00	18,000.00	2,986.00	Jan-13	Dec-13	Jan-13	Feb-14		2013
138346	GREENVILLE STRM-O/HEAD DOORS	19,000.00	19,000.00	-	0%	0.00%	19,000.00	19,000.00	-	Jan-13	Dec-13	Jan-13	Feb-14		2013
138347	MAYSVILLE BUS OFFICE-RENOVAT	-	19,000.00	19,000.00	100%	0.00%	-	19,000.00	19,000.00	Jan-13	Dec-13				2013
138350	MT STERLING OFFICE-REMODEL	-	20,000.00	20,000.00	100%	0.00%	-	20,000.00	20,000.00	Jan-13	Dec-13				2013
138351	MT STERLING STRM REMODEL	-	27,000.00	27,000.00	100%	0.00%	-	27,000.00	27,000.00	Jan-13	Dec-13				2013
138352	MT STERLING STRM-STORAGE PAD	-	27,000.00	27,000.00	100%	0.00%	-	27,000.00	27,000.00	Jan-13	Dec-13				2013
138353	PARIS STRM-STORAGE PAD	18,400.00	17,000.00	(1,400.00)	-8%	0.00%	18,400.00	17,000.00	(1,400.00)	Jan-13	Dec-13	Jan-13	May-13		2013
138354	RICHMOND STRM RENOVATION	126,986.88	132,000.00	5,013.12	4%	0.03%	126,986.88	132,000.00	5,013.12	Jan-13	Dec-13	Jan-13	Aug-13		2013
138355	LONDON REMODEL 2013	180,934.13	96,000.00	(84,934.13)	-88%	0.04%	180,934.13	96,000.00	(84,934.13)	Mar-13	May-13	Mar-13	Jun-13		2013
138357	BRCT GT24 Fuel Flexibility KU	1,077,306.83	1,550,000.00	472,693.17	30%	0.24%	1,077,306.83	1,550,000.00	472,693.17	Jun-13	Oct-14	Jun-13	Oct-14	Project actuals lower than expected due to last minute reduction in scope by OEM that still met operation requirements, as well as, significant lead times creating the need for a multi-year project that was completed in 2014.	2013
138362	RETAIL OFFICE 2 - REMODEL	-	96,000.00	96,000.00	100%	0.00%	-	96,000.00	96,000.00	Jan-13	Dec-13				2013
138365	CAMPBELLSVILLE REMODEL	169,289.60	96,000.00	(73,289.60)	-76%	0.04%	169,289.60	96,000.00	(73,289.60)	Jan-13	Dec-13	Jan-13	Apr-14		2013
138366	RETAIL OFFICE 4 - REMODEL	-	96,000.00	96,000.00	100%	0.00%	-	96,000.00	96,000.00	Jan-13	Dec-13				2013
138368	WINCHESTER-NIGHT DEPOSIT	-	12,000.00	12,000.00	100%	0.00%	-	12,000.00	12,000.00	Jan-13	Dec-13				2013
138375	ONEQ NEW BUSINESS REMODELS	-	30,000.00	30,000.00	100%	0.00%	-	30,000.00	30,000.00	Jan-13	Dec-13				2013
138376	KU REPLACE FAILED EQP	140,120.52	50,000.00	(90,120.52)	-180%	0.03%	140,120.52	50,000.00	(90,120.52)	Jan-13	Dec-13	Jan-13	Aug-13		2013
138377	ONEQ FURNITURE & EQUIP	12,988.20	30,000.00	17,011.80	57%	0.00%	12,988.20	30,000.00	17,011.80	Jan-13	Dec-13	Jan-13	Jun-14		2013
138382	DIST-NA-OH CO-GRP	6,132.00	-	(6,132.00)		0.00%	8,648.18	2,516.18	(6,132.00)			Jul-12	Sep-13		2013
138420	Cane Run 345kV Xfrmr - KU	(904,754.19)	2,421,427.29	3,326,181.48	137%	-0.20%	5,033.39	3,331,214.87	3,326,181.48	Jul-12	Nov-13	Jul-12	Jan-14	Costs were originally split between KU and LG&E, however were later deemed to be 100% LG&E. As such, these costs were subsequently moved to the LG&E project during 2013.	2013
138422	CEMI > 5 ckts KU 2013 and 2014	-	552,035.35	552,035.35	100%	0.00%	-	3,222,355.90	3,222,355.90	Jan-13	Dec-13			Budget is developed at a higher level to encompass multiple projects and reallocated to individual CEMI (Customers Experiencing Multiple Interruptions) projects.	2013
138423	CIFI Level 1 KU 2013 and 2014	-	552,035.35	552,035.35	100%	0.00%	-	3,222,355.90	3,222,355.90	Jan-13	Dec-13			Budget is developed at a higher level to encompass multiple projects and reallocated to individual CIFI (Circuit Identified For Improvement) projects.	2013
138424	CIFI Level 2 KU 2013 and 2014	-	1,325,998.80	1,325,998.80	100%	0.00%	-	7,736,023.30	7,736,023.30	Jan-13	Dec-13			Budget is developed at a higher level to encompass multiple projects and reallocated to individual CIFI (Circuit Identified For Improvement) projects.	2013
138425	CIFI Level 3 KU 2013 and 2014	-	3,094,043.25	3,094,043.25	100%	0.00%	-	18,051,110.93	18,051,110.93	Jan-13	Dec-13			Budget is developed at a higher level to encompass multiple projects and reallocated to individual CIFI (Circuit Identified For Improvement) projects.	2013
138434	2013 34.5kV holding project	-	555,009.75	555,009.75	100%	0.00%	-	1,121,330.30	1,121,330.30	Jan-13	Dec-13			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects for 34.5KV work.	2013
138441	URD Cable Repl/Rejuv KU 2013	-	299,910.00	299,910.00	100%	0.00%	-	1,270,910.00	1,270,910.00	Jan-13	Dec-13				2013
138510	Scott St. Sub Bkr Replacement	(117.00)	-	117.00		0.00%	71,263.36	71,380.36	117.00			Jul-12	Feb-13		2013
138511	Business Offices - Misc CapEx	62,415.39	125,009.00	62,593.61	50%	0.01%	62,415.39	250,018.00	187,602.61	Jan-13	Dec-14	Jan-13	Jan-00		2013
138535	Meter Equipment 2014 KU	-	59,999.41	59,999.41	100%	0.00%	-	179,998.21	179,998.21	Jan-13	Dec-14				2013
138598	PowerPlant Lease KU%	-	38,880.00	38,880.00	100%	0.00%	-	38,880.00	38,880.00	Jan-13	Jun-13				2013
138600	Blacktop Lex Trans Storage	-	80,000.00	80,000.00	100%	0.00%	-	80,000.00	80,000.00	Jan-13	Dec-15				2013
138602	Danville Trans Pole Yard	738,381.38	50,000.00	(688,381.38)	-1377%	0.17%	738,381.38	50,000.00	(688,381.38)	Sep-13	Dec-13	Sep-13	Dec-13	Expanded scope for construction of a new pole yard to improve inventory mgmt., safety and operations.	2013
138606	Lexington Stone Rd Pole Racks	-	100,000.00	100,000.00	100%	0.00%	-	100,000.00	100,000.00	Jan-13	Dec-14				2013
138615	PowerPlant Prop Tax KU%	101,146.65	114,400.00	13,253.35	12%	0.02%	223,563.96	236,817.31	13,253.35	Oct-12	Mar-13	Oct-12	Aug-13		2013
138618	PowerPlant Memory KU%	-	20,800.00	20,800.00	100%	0.00%	-	20,800.00	20,800.00	Jan-13	Dec-13				2013
138644	DIST-NA-GHNT-W LEX	2,858.77	-	(2,858.77)		0.00%	2,858.77	-	(2,858.77)			Jul-12	Mar-14		2013
138650	PLN-Wickliffe Cap Bank	-	350,305.59	350,305.59	100%	0.00%	-	350,305.59	350,305.59	Jan-13	Dec-13			Project cancelled due to lack of need per Transmission Planning.	2013

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
138692	TWR LGHTNG-KU	317,633.21	557,513.04	239,879.83	43%	0.07%	317,633.21	557,513.04	239,879.83	Jan-13	Dec-13	Jan-13	Mar-14		2013
138693	CARNTOWN TRANSFORMER REPL	(13,777.02)	-	13,777.02		0.00%	71,929.60	85,706.62	13,777.02			Jul-12	Dec-12		2013
138704	Scott ST. 4kv Ckt	173.61	-	(173.61)		0.00%	13,930.02	13,756.41	(173.61)			Aug-12	Dec-12		2013
138711	Corporate Web Site & App KU	100,271.70	535,000.00	434,728.30	81%	0.02%	100,271.70	535,000.00	434,728.30	Jan-13	Dec-14	Jan-13	Jan-00	Project delayed due to selection of tool and design vendor	2013
138720	CTS 3.0 and AFB 3.0 - KU	192,845.26	170,142.00	(22,703.26)	-13%	0.04%	202,493.54	179,790.28	(22,703.26)	Sep-12	Jun-14	Sep-12	May-14		2013
138722	AFB - KU	-	75,190.00	75,190.00	100%	0.00%	-	75,190.00	75,190.00	Sep-12	Aug-13				2013
138727	GRST 728 OMU Brkr Rpl	113,065.11	-	(113,065.11)		0.03%	113,065.11	-	(113,065.11)			Jun-13	Aug-13		2013
138729	Fuelworx to Aligne Fuels-KU	6,814.50	-	(6,814.50)		0.00%	21,516.53	14,702.03	(6,814.50)			Aug-12	Mar-14		2013
138743	NEWTOWN PK 69KV SW REP	(72,351.39)	-	72,351.39		-0.02%	349,390.64	421,742.03	72,351.39			Aug-12	Jun-13		2013
138746	Lexington CEMI projects	53,898.78	-	(53,898.78)		0.01%	54,720.62	821.84	(53,898.78)			Aug-12	Sep-14		2013
138767	BRCT6 Quench Nozzles	24,307.23	-	(24,307.23)		0.01%	83,382.08	59,074.85	(24,307.23)			Sep-12	Oct-13		2013
138770	BRCT7 Quench Nozzles	16,089.32	-	(16,089.32)		0.00%	81,446.41	65,357.09	(16,089.32)			Sep-12	Dec-12		2013
138789	FALMOUTH SUB REG UPGRADE	29,875.17	-	(29,875.17)		0.01%	258,085.80	228,210.63	(29,875.17)			Sep-12	May-13		2013
138829	Cane Run Control House-KU	(810.26)	-	810.26		0.00%	-	810.26	810.26			Dec-12	Mar-14		2013
138850	69KV CIRCUIT SWITCHER	(0.36)	-	0.36		0.00%	46,273.34	46,273.70	0.36			Oct-12	May-13		2013
138860	BR3 SH Attemperator Assembly	(52,286.06)	-	52,286.06		-0.01%	83,541.51	135,827.57	52,286.06			Oct-12	Nov-12		2013
138897	PDCAH PRI-CLMN RD-STATIC REPL	388,627.23	-	(388,627.23)		0.09%	510,585.16	121,957.93	(388,627.23)			Oct-12	Jul-14	The need for this project was identified after the 2013 budget was prepared.	2013
138930	GH1 Voltage Regulator Repl	232,510.42	-	(232,510.42)		0.05%	232,510.42	-	(232,510.42)			Nov-12	Apr-13		2013
138947	Earlington Pole Inspect 2013	557,729.81	-	(557,729.81)		0.13%	557,729.81	-	(557,729.81)			Jan-13	Dec-13	Reallocated from budget funding project for Pole Inspections 123136. KU Pole Inspection projects are:123136, 138947, 138950,138952, 138953, 136377, 138948, 138949, and 138955. Net variance is $1.3M positive. These projects experienced lower than average reject rates for the areas selected for inspection and treatment which resulted in fewer poles to be replaced.	2013
138948	Pineville Pole Inspect 2013	435,170.79	-	(435,170.79)		0.10%	435,170.79	-	(435,170.79)			Jan-13	Dec-13	Reallocated from budget funding project for Pole Inspections 123136. KU Pole Inspection projects are:123136, 138947, 138950,138952, 138953, 136377, 138948, 138949, and 138955. Net variance is $1.3M positive. These projects experienced lower than average reject rates for the areas selected for inspection and treatment which resulted in fewer poles to be replaced.	2013
138949	London Pole Inspect 2013	1,169,755.15	-	(1,169,755.15)		0.26%	1,169,755.15	-	(1,169,755.15)			Jan-13	Dec-13	Reallocated from budget funding project for Pole Inspections 123136. KU Pole Inspection projects are:123136, 138947, 138950,138952, 138953, 136377, 138948, 138949, and 138955. Net variance is $1.3M positive. These projects experienced lower than average reject rates for the areas selected for inspection and treatment which resulted in fewer poles to be replaced.	2013
138950	Richmond Pole Inspection 2013	503,579.03	-	(503,579.03)		0.11%	503,579.03	-	(503,579.03)			Jan-13	Dec-13	Reallocated from budget funding project for Pole Inspections 123136. KU Pole Inspection projects are:123136, 138947, 138950,138952, 138953, 136377, 138948, 138949, and 138955. Net variance is $1.3M positive. These projects experienced lower than average reject rates for the areas selected for inspection and treatment which resulted in fewer poles to be replaced.	2013
138952	Pole Inspect Shelbyville 2013	1,295,464.56	-	(1,295,464.56)		0.29%	1,295,464.56	-	(1,295,464.56)			Jan-13	Dec-13	Reallocated from budget funding project for Pole Inspections 123136. KU Pole Inspection projects are:123136, 138947, 138950,138952, 138953, 136377, 138948, 138949, and 138955. Net variance is $1.3M positive. These projects experienced lower than average reject rates for the areas selected for inspection and treatment which resulted in fewer poles to be replaced.	2013
138953	Lexington Pole Inspect 2013	229,936.38	-	(229,936.38)		0.05%	229,936.38	-	(229,936.38)			Jan-13	Dec-13		2013
138955	Norton Pole Inspect 2013	10,627.13	-	(10,627.13)		0.00%	10,627.13	-	(10,627.13)			Jan-13	Sep-13		2013
138957	BR SCBA's	1,614.21	-	(1,614.21)		0.00%	48,234.49	46,620.28	(1,614.21)			Nov-12	Dec-12		2013
138962	TranServ License Fees-KU	80,314.39	-	(80,314.39)		0.02%	80,314.39	-	(80,314.39)			Nov-12	Jun-13		2013
138984	ADDINGTON BUSHING PROJECT	730.95	-	(730.95)		0.00%	14,800.98	14,070.03	(730.95)			Dec-12	Jun-13		2013
139002	Linux Identity Manager - KU	2,642.48	-	(2,642.48)		0.00%	7,475.75	4,833.27	(2,642.48)			Dec-12	Mar-14		2013
139015	SCOTT CO. FIBER MAKE READY	32,391.62	-	(32,391.62)		0.01%	32,391.62	-	(32,391.62)			Dec-12	Jun-13		2013
139022	EMS Operator Monitor-KU-2012	6,455.53	-	(6,455.53)		0.00%	21,819.07	15,363.54	(6,455.53)			Dec-12	Feb-13		2013
139023	CENTRAL BUSHING PROJECT	6,036.87	-	(6,036.87)		0.00%	54,761.43	48,724.56	(6,036.87)			Dec-12	Jun-13		2013
139046	TC2 DSI System - KU	2,296,039.06	-	(2,296,039.06)		0.52%	2,296,039.06	-	(2,296,039.06)			Dec-12	Jan-00	Reforecasted to align with Milestone schedule.	2013
139047	SHELBYVILLE SOUTH TRANS REPL	6,825.29	-	(6,825.29)		0.00%	63,673.78	56,848.49	(6,825.29)			Dec-12	Sep-13		2013
139052	Earlington 34.5KV	204,142.92	-	(204,142.92)		0.05%	204,142.92	-	(204,142.92)			Jan-13	Jun-14		2013
139053	Lexington 34.5KV 2013	82,247.26	-	(82,247.26)		0.02%	82,247.26	-	(82,247.26)			Jan-13	Dec-13		2013
139054	Norton 34.5KV 2013	135,892.43	-	(135,892.43)		0.03%	135,892.43	-	(135,892.43)			Jan-13	Dec-13		2013
139057	Substation 34.5KV 2013	113,841.09	-	(113,841.09)		0.03%	113,841.09	-	(113,841.09)			Jan-13	Mar-14		2013
139098	Back-up Cntrl Ctr-Dist-KU	25,289.80	-	(25,289.80)		0.01%	25,289.80	-	(25,289.80)			Jan-13	Jun-14		2013
139099	BR3 FD Fan/EQM Shop Roof Repl	106,972.81	-	(106,972.81)		0.02%	106,972.81	-	(106,972.81)			Jan-13	Oct-13		2013
139117	BRCT11 Rotor Heat Shield Repl	1,061,783.54	-	(1,061,783.54)		0.24%	1,061,783.54	-	(1,061,783.54)			Jan-13	Mar-13	Emergent work due to findings during an annual boroscope inspection of the unit.	2013
139123	CASCADE WORK MGMT FAC-KU	46,663.23	-	(46,663.23)		0.01%	46,663.23	-	(46,663.23)			Jan-13	Dec-14		2013
139124	Lexington Ops Cable Rej	195,611.49	-	(195,611.49)		0.04%	195,611.49	-	(195,611.49)			Jan-13	Jun-14		2013
139128	GR 2013 Sec S/H	338,361.24	-	(338,361.24)		0.08%	338,361.24	-	(338,361.24)			Jan-13	Aug-13	Emergent due to extending life of the plant and delaying plant closure	2013
139149	GH 2K Conveyor Belt Repl 13	12,406.05	-	(12,406.05)		0.00%	12,406.05	-	(12,406.05)			Jan-13	Feb-13		2013
139150	Norton Cargo Trailer	3,955.18	-	(3,955.18)		0.00%	3,955.18	-	(3,955.18)			Jan-13	May-13		2013
139155	BR C Conveyor Belt Repl	30,481.94	-	(30,481.94)		0.01%	30,481.94	-	(30,481.94)			Jan-13	Apr-13		2013
139158	2013 DIX Battery Replace-KU	6,276.56	-	(6,276.56)		0.00%	6,276.56	-	(6,276.56)			Jan-13	Mar-13		2013
139190	PINEVILLE-POCKET N. RECLAIM	249,539.33	-	(249,539.33)		0.06%	249,539.33	-	(249,539.33)			Apr-13	Jun-14		2013

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
139192	HARRODSBURG EAST TRANS REPL	101,442.52	-	(101,442.52)		0.02%	101,442.52	-	(101,442.52)			Feb-13	Dec-13		2013
139206	2013 BATTERY TRAILER	22,209.68	-	(22,209.68)		0.01%	22,209.68	-	(22,209.68)			Feb-13	Mar-14		2013
139209	BR2 Econ & HP Heater Valves	171,102.67	-	(171,102.67)		0.04%	171,102.67	-	(171,102.67)			Feb-13	Dec-13		2013
139210	Ghent Control House	586,143.29	-	(586,143.29)		0.13%	586,143.29	-	(586,143.29)			Mar-13	Jan-14	The need for this project was identified after the budget was prepared.	2013
139256	NERCALRT-E.F-W.F 138KV	830,098.48	-	(830,098.48)		0.19%	830,098.48	-	(830,098.48)			Feb-13	Jul-14	Originally budgeted to begin during 2013, this project was accelerated into 2012.	2013
139263	London CEMI 2013	47,191.88	-	(47,191.88)		0.01%	47,191.88	-	(47,191.88)			Dec-12	Dec-13		2013
139264	PINEVILLE CEMI 2013	230,509.62	-	(230,509.62)		0.05%	230,509.62	-	(230,509.62)			Jan-13	Dec-13		2013
139270	BRFGDABS Spare Agitator Grbx	40,207.76	-	(40,207.76)		0.01%	40,207.76	-	(40,207.76)			Feb-13	Nov-13		2013
139273	CAWOOD 413 CIFI 2013	36,647.20	-	(36,647.20)		0.01%	36,647.20	-	(36,647.20)			Jan-13	Jun-14		2013
139360	CLAY TRANS REPL	53,595.96	-	(53,595.96)		0.01%	53,595.96	-	(53,595.96)			Feb-13	Sep-13		2013
139375	2013 CIFI IBM 110	166,056.72	-	(166,056.72)		0.04%	166,056.72	-	(166,056.72)			Jan-13	Jul-14		2013
139376	2013 CIFI Lansdown 0106	105,872.08	-	(105,872.08)		0.02%	105,872.08	-	(105,872.08)			Jan-13	Dec-13		2013
139377	2013 CIFI - Hopewell, 0286	253,775.29	-	(253,775.29)		0.06%	253,775.29	-	(253,775.29)			Jan-13	Apr-14		2013
139378	2013 CIFI Rose Hill, 0777	182,388.72	-	(182,388.72)		0.04%	182,388.72	-	(182,388.72)			Jan-13	Dec-13		2013
139379	2013 CIFI - Wise, 4641	197,921.44	-	(197,921.44)		0.04%	197,921.44	-	(197,921.44)			Jan-13	Jul-14		2013
139388	2013 CIFI Shavers Chapel	57,271.54	-	(57,271.54)		0.01%	57,271.54	-	(57,271.54)			Jan-13	Jun-14		2013
139390	2013 CIFI Belt Line 0129	132,970.26	-	(132,970.26)		0.03%	132,970.26	-	(132,970.26)			Dec-12	Oct-13		2013
139391	CIFI 2013 Lawrenceburg 2516	223,019.95	-	(223,019.95)		0.05%	223,019.95	-	(223,019.95)			Jan-13	Dec-13		2013
139395	CIFI 2013 Versail Bypass 0509	43,541.59	-	(43,541.59)		0.01%	43,541.59	-	(43,541.59)			Jan-13	Jun-14		2013
139396	CIFI 2013 Wilson Down 0073	87,484.60	-	(87,484.60)		0.02%	87,484.60	-	(87,484.60)			Dec-12	Jun-14		2013
139397	CIFI 2013 Williamsburg 226	116,434.40	-	(116,434.40)		0.03%	116,434.40	-	(116,434.40)			Jan-13	Dec-13		2013
139398	CIFI 2013 Bond 660	214,030.03	-	(214,030.03)		0.05%	214,030.03	-	(214,030.03)			Jan-13	Mar-14		2013
139400	BRFGDABS Expansion Joints Repl	267,583.62	-	(267,583.62)		0.06%	267,583.62	-	(267,583.62)			Feb-13	Mar-13		2013
139402	CIFI 2013 ST PAUL 686	71,987.84	-	(71,987.84)		0.02%	71,987.84	-	(71,987.84)			Jan-13	Dec-13		2013
139403	CIFI MIDDLESBORO #2 355	95,451.82	-	(95,451.82)		0.02%	95,451.82	-	(95,451.82)			Jan-13	Jun-14		2013
139404	2013 CIFI MIDDLESBORO #1 365	157,778.68	-	(157,778.68)		0.04%	157,778.68	-	(157,778.68)			Jan-13	Jan-00		2013
139405	CIFI 2013 - EARL-ST CHAR 3410	304,760.97	-	(304,760.97)		0.07%	304,760.97	-	(304,760.97)			Jan-13	Mar-14	Reallocated from budget funding project for CIFI (Circuit Identified For Improvement) work.	2013
139406	HARTFORD 1911	192,276.82	-	(192,276.82)		0.04%	192,276.82	-	(192,276.82)			Jan-13	Mar-14		2013
139407	CIFI 2013 ETOWN #2 2410	62,409.65	-	(62,409.65)		0.01%	62,409.65	-	(62,409.65)			Jan-13	Dec-13		2013
139408	cifi 2013 HODGENVILLE 2430	32,078.49	-	(32,078.49)		0.01%	32,078.49	-	(32,078.49)			Jan-13	Dec-13		2013
139409	CIFI 2013 BOONE AVE 0769	71,202.64	-	(71,202.64)		0.02%	71,202.64	-	(71,202.64)			Jan-13	Dec-13		2013
139410	CIFI 2013 HUGHES LANE 0037	173,925.82	-	(173,925.82)		0.04%	173,925.82	-	(173,925.82)			Jan-13	Dec-13		2013
139411	CIFI 2013 JOYLAND 0599	109,302.23	-	(109,302.23)		0.02%	109,302.23	-	(109,302.23)			Jan-13	Dec-13		2013
139412	CIFI 2013 ROGERS GAP 0451	131,019.10	-	(131,019.10)		0.03%	131,019.10	-	(131,019.10)			Jan-13	Dec-13		2013
139413	2013 CIFI STONEWALL 0096	124,216.48	-	(124,216.48)		0.03%	124,216.48	-	(124,216.48)			Jan-13	Dec-13		2013
139414	CIFI 2013 London 201	84,214.56	-	(84,214.56)		0.02%	84,214.56	-	(84,214.56)			Jan-13	Apr-14		2013
139419	SCM REPLC LTC SHARON	106,283.11	-	(106,283.11)		0.02%	106,283.11	-	(106,283.11)			Feb-13	Dec-13		2013
139434	BR3-3 Mill Motor Rewind	39,852.58	-	(39,852.58)		0.01%	39,852.58	-	(39,852.58)			Mar-13	May-13		2013
139438	DIST-NA-TVA-PDYS-KU	27,086.36	-	(27,086.36)		0.01%	27,086.36	-	(27,086.36)			Feb-13	Dec-13		2013
139440	CIFI 2013 Camargo 0659	172,940.10	-	(172,940.10)		0.04%	172,940.10	-	(172,940.10)			Jan-13	Mar-14		2013
139441	CIFI 2013 PARIS 0805	201,513.14	-	(201,513.14)		0.05%	201,513.14	-	(201,513.14)			Jan-13	Mar-14		2013
139446	CIFI 2013 BOND 661	52,206.65	-	(52,206.65)		0.01%	52,206.65	-	(52,206.65)			Jan-13	Sep-14		2013
139447	CIFI 2013 Clinch Valley 4645	120,632.42	-	(120,632.42)		0.03%	120,632.42	-	(120,632.42)			Jan-13	Mar-14		2013
139448	CIFI 2013 CALLOWAY 0312	231,881.02	-	(231,881.02)		0.05%	231,881.02	-	(231,881.02)			Jan-13	Dec-13		2013
139451	CIFI 2013 HARLAN 0413	19,595.28	-	(19,595.28)		0.00%	19,595.28	-	(19,595.28)			Jan-13	Dec-13		2013
139452	CIFI 2013 RICHMOND 3 2109	81,285.95	-	(81,285.95)		0.02%	81,285.95	-	(81,285.95)			Jan-13	Mar-14		2013
139453	CIFI 2013 SYLVANIA 0847	147,380.54	-	(147,380.54)		0.03%	147,380.54	-	(147,380.54)			Jan-13	Dec-13		2013
139454	CIFI 2013 CAMPBELLSBURG 0703	26,040.32	-	(26,040.32)		0.01%	26,040.32	-	(26,040.32)			Jan-13	Jun-14		2013
139455	CIFI 2013 LOCKPORT 2532	72,945.76	-	(72,945.76)		0.02%	72,945.76	-	(72,945.76)			Jan-13	Apr-14		2013
139456	CEMI EARLINGTON OP CTR 2013	113,851.23	-	(113,851.23)		0.03%	113,851.23	-	(113,851.23)			Jan-13	Mar-14		2013
139458	CEMI 2013 LEXINGTON	178,879.53	-	(178,879.53)		0.04%	178,879.53	-	(178,879.53)			Jan-13	Jun-14		2013
139459	CEMI 2013 NORTON	59,754.16	-	(59,754.16)		0.01%	59,754.16	-	(59,754.16)			Jan-13	Sep-14		2013
139461	BR2 BFP 2500 HP Motor	133,037.78	-	(133,037.78)		0.03%	133,037.78	-	(133,037.78)			Mar-13	Mar-13		2013
139462	BR2-2 BFP 2500 HP Motor Rewind	80,124.85	-	(80,124.85)		0.02%	80,124.85	-	(80,124.85)			Mar-13	Jul-13		2013
139473	BR E-Notification License	10,000.00	-	(10,000.00)		0.00%	10,000.00	-	(10,000.00)			Mar-13	Jul-13		2013
139474	REPL REGULATORS KU SUBS	542,223.87	-	(542,223.87)		0.12%	542,223.87	-	(542,223.87)			Mar-13	Jan-14	Multiple voltage regulators have already exceeded or are very close to exceeding their maximum ratings. This emergent project will replace these regulators with larger units and the removed units will be placed into spare.	2013
139475	SALVISA SUB POLE REPLACEMENT	211,039.56	-	(211,039.56)		0.05%	211,039.56	-	(211,039.56)			Mar-13	Apr-14		2013
139478	KU 69/12KV 2500KVA SPARE XFMR	167,134.68	-	(167,134.68)		0.04%	167,134.68	-	(167,134.68)			Mar-13	Dec-13		2013
139479	KU 138x69-13.09 kV 20MVA XFMR	824,293.85	-	(824,293.85)		0.19%	824,293.85	-	(824,293.85)			Mar-13	Dec-13	Emergent project to purchase a spare transformer for substations in the Lexington area. This unit will serve as a second spare for twenty-nine of the largest distribution substation transformers on the KU system and will be stored in Lexington.	2013
139486	Oce Plotwave Printer-KU	4,309.68	-	(4,309.68)		0.00%	4,309.68	-	(4,309.68)			Mar-13	Sep-14		2013
139494	GH 1L4 Conveyor Belt Repl 13	6,014.15	-	(6,014.15)		0.00%	6,014.15	-	(6,014.15)			Mar-13	Apr-13		2013
139502	SCM 2013 KU TOTZ PROJECT	147,307.30	-	(147,307.30)		0.03%	147,307.30	-	(147,307.30)			May-13	Mar-14		2013
139507	BR Bypass Stack CEMS Monitors	30,936.12	-	(30,936.12)		0.01%	30,936.12	-	(30,936.12)			Mar-13	Aug-13		2013
139517	WECO 20 Tester / Analyzer 2013	36,465.96	-	(36,465.96)		0.01%	36,465.96	-	(36,465.96)			Apr-13	Jul-13		2013
139520	WECO 3230 Shop Stand Adap 2013	9,017.95	-	(9,017.95)		0.00%	9,017.95	-	(9,017.95)			Apr-13	Jul-13		2013
139522	SHELBYVILLE SOUTH REWIND	200,123.26	-	(200,123.26)		0.05%	200,123.26	-	(200,123.26)			Apr-13	Dec-13		2013
139523	HARRODSBURG EAST REWIND	200,123.27	-	(200,123.27)		0.05%	200,123.27	-	(200,123.27)			Apr-13	Dec-13		2013
139549	CARDINAL#2 METER RELO	114,526.89	-	(114,526.89)		0.03%	114,526.89	-	(114,526.89)			May-13	Oct-13		2013

KENTUCKY UTILITIES
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Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
139557	GRST 714 & 718 Brkr Rpls	718,182.03	-	(718,182.03)		0.16%	718,182.03	-	(718,182.03)			Jun-13	Aug-13	The project originally began on KBR-11 for the replacement of two 138kV breakers. Ultimately, control cables were replaced along with the breakers. As the cost exceeded the threshold to remain on KBR-11, the costs were moved. The move of the costs to this project was not budgeted.	2013
139575	2013 CIFI - STRAIGHT CRK 0317	225,796.95	-	(225,796.95)		0.05%	225,796.95	-	(225,796.95)			Jan-13	Jun-14		2013
139581	KU MANHOLE COVER REPLACE 2013	30,310.77	-	(30,310.77)		0.01%	30,310.77	-	(30,310.77)			May-13	Jun-14		2013
139590	E-TOWN WEST BRKR UPGRADE	37,502.95	-	(37,502.95)		0.01%	37,502.95	-	(37,502.95)			Apr-13	Mar-14		2013
139603	RETAIL EDI - KU 2013	40,134.52	-	(40,134.52)		0.01%	40,134.52	-	(40,134.52)			Apr-13	May-14		2013
139609	BRFGD Gyp Bleed Syst Vlve Repl	51,003.29	-	(51,003.29)		0.01%	51,003.29	-	(51,003.29)			Apr-13	Jul-13		2013
139652	BR E&I Shop HVAC Replacement	16,510.05	-	(16,510.05)		0.00%	16,510.05	-	(16,510.05)			Apr-13	Jul-13		2013
139653	BRCT Storm Shelter	15,782.48	-	(15,782.48)		0.00%	15,782.48	-	(15,782.48)			Apr-13	Jun-13		2013
139657	Mapboard Upgrade-KU-2013	68,799.55	-	(68,799.55)		0.02%	68,799.55	-	(68,799.55)			May-13	Jan-00		2013
139658	GH Off Road Transports	24,851.91	-	(24,851.91)		0.01%	24,851.91	-	(24,851.91)			Apr-13	May-13		2013
139667	BR1 Cooling Tower Gearboxes	65,799.86	-	(65,799.86)		0.01%	65,799.86	-	(65,799.86)			May-13	Oct-13		2013
139669	BR1&2 Mercury Mitigation Syst	1,984,547.84	-	(1,984,547.84)		0.45%	1,984,547.84	-	(1,984,547.84)			May-13	Jan-00	Unbudgeted project as an alternative to both and SCR & PJFF on BR 1 & 2	2013
139676	TC PE BLDG RENO - KU	35,165.97	-	(35,165.97)		0.01%	35,165.97	-	(35,165.97)			May-13	Apr-14		2013
139684	BR1-1 FD Fan Motor Rewind	37,538.85	-	(37,538.85)		0.01%	37,538.85	-	(37,538.85)			May-13	Jul-13		2013
139685	BR East Feeder Conv Belt Repl	14,168.12	-	(14,168.12)		0.00%	14,168.12	-	(14,168.12)			May-13	Aug-13		2013
139701	NERCALRT-INVTN-ADMS	361,559.70	-	(361,559.70)		0.08%	361,559.70	-	(361,559.70)			Sep-13	Jul-14	This line segment not originally identified as needing to be replaced when budget was prepared.	2013
139737	Butler Pole Trailer	17,234.26	-	(17,234.26)		0.00%	17,234.26	-	(17,234.26)			May-13	Nov-13		2013
139751	PLN-VIRG-CTY-STPAUL	495,219.84	-	(495,219.84)		0.11%	495,219.84	-	(495,219.84)			Aug-13	Jul-14	Project need identified by Transmission Planning during 2013. Work began during 2013 and continued into 2014.	2013
139802	SCM REPLC LTC GEORGETOWN	37,294.71	-	(37,294.71)		0.01%	37,294.71	-	(37,294.71)			May-13	Mar-14		2013
139809	BR Permanent Vacuum Lines	25,832.68	-	(25,832.68)		0.01%	25,832.68	-	(25,832.68)			Sep-13	Dec-13		2013
139810	BR Industrial Type Vacuum	51,810.94	-	(51,810.94)		0.01%	51,810.94	-	(51,810.94)			Sep-13	Dec-13		2013
139811	BR Hydrogen Trailer Relocation	142,996.26	-	(142,996.26)		0.03%	142,996.26	-	(142,996.26)			Sep-13	Aug-14		2013
139813	BR3 Main Cond Vacuum Pump Repl	11,192.89	-	(11,192.89)		0.00%	11,192.89	-	(11,192.89)			Jul-13	May-14		2013
139816	BR3 BFP Cond Vacuum Pump Repl	5,260.55	-	(5,260.55)		0.00%	5,260.55	-	(5,260.55)			Jul-13	May-14		2013
139818	BR2 Primary Air Duct Abatement	13,464.47	-	(13,464.47)		0.00%	13,464.47	-	(13,464.47)			Sep-13	Dec-13		2013
139828	Critical Fork Sub Ckt work	148,774.13	-	(148,774.13)		0.03%	148,774.13	-	(148,774.13)			May-13	Sep-14		2013
139837	DX Camera Upgrade	15,852.60	-	(15,852.60)		0.00%	15,852.60	-	(15,852.60)			Sep-13	Aug-14		2013
139845	BRCT GT24 Gas Sply 2nd Reg Leg	59,201.77	-	(59,201.77)		0.01%	59,201.77	-	(59,201.77)			Jun-13	Aug-14		2013
139860	PLN-SCOTT-ST-TAP	306,296.27	-	(306,296.27)		0.07%	306,296.27	-	(306,296.27)			May-13	Oct-14	Project need identified by Transmission Planning during 2013. Work began during 2013 and continued into 2014.	2013
139882	CRITICAL FORK SUB RETIRE	73,210.38	-	(73,210.38)		0.02%	73,210.38	-	(73,210.38)			May-13	Mar-14		2013
139932	BR3 Burner Nozzle Retrofit	831,590.53	-	(831,590.53)		0.19%	831,590.53	-	(831,590.53)			May-13	Oct-13	Emergent work due to operational issues with burners following fuel switch (incongruent with fuel switch study)	2013
139941	CIFI 2013 - BUTLER 0950	269,398.14	-	(269,398.14)		0.06%	269,398.14	-	(269,398.14)			Jan-13	Mar-14		2013
139980	GH 2-4 Pulverizer Gearbox	497,857.19	-	(497,857.19)		0.11%	497,857.19	-	(497,857.19)			Oct-13	Apr-14	Emergent work due gearbox failure	2013
139998	GH Gyp Stack Side Slope Cap	81,042.45	-	(81,042.45)		0.02%	81,042.45	-	(81,042.45)			May-13	Nov-13		2013
139999	GH4 Waterwall Tube Repl	1,783.96	-	(1,783.96)		0.00%	1,783.96	-	(1,783.96)			May-13	Jan-00		2013
140154	GH CCR Mobile Equip	123,467.76	-	(123,467.76)		0.03%	123,467.76	-	(123,467.76)			May-13	Dec-13		2013
140195	GH2 2-3 FGD Spray Header Repl	268,594.34	-	(268,594.34)		0.06%	268,594.34	-	(268,594.34)			Jun-13	Dec-13		2013
140227	Paris Storeroom Ranger	13,608.82	-	(13,608.82)		0.00%	13,608.82	-	(13,608.82)			Sep-13	Dec-13		2013
140241	RECRUITING SYSTEM IMPL KU	34,230.30	-	(34,230.30)		0.01%	34,230.30	-	(34,230.30)			Jul-13	Jan-00		2013
140252	BR Planning Office HVAC Repl	10,425.56	-	(10,425.56)		0.00%	10,425.56	-	(10,425.56)			Jun-13	Jul-13		2013
140272	GR Men's Lkr Rm AC	8,784.12	-	(8,784.12)		0.00%	8,784.12	-	(8,784.12)			Jun-13	Aug-13		2013
140278	PLN-NEBO-PRVIDNC-E	186,830.23	-	(186,830.23)		0.04%	186,830.23	-	(186,830.23)			Aug-13	Dec-13		2013
140347	SR BWT Tensioner	117,440.40	-	(117,440.40)		0.03%	117,440.40	-	(117,440.40)			Jun-13	Mar-14		2013
140374	HARDWARE/SOFTWARE INF KU	92,558.65	-	(92,558.65)		0.02%	92,558.65	-	(92,558.65)			Jun-13	Jun-14		2013
140382	GR U3 Precip Drain Repl	25,140.33	-	(25,140.33)		0.01%	25,140.33	-	(25,140.33)			Jun-13	Oct-13		2013
140383	GR U4 Precip Drain Repl	20,201.65	-	(20,201.65)		0.00%	20,201.65	-	(20,201.65)			Jun-13	Oct-13		2013
140478	Big Stone 2 Ckt 4702 VT Reg	45,846.27	-	(45,846.27)		0.01%	45,846.27	-	(45,846.27)			Oct-13	Jan-00		2013
140480	Norton Backyard Machine	184,604.25	-	(184,604.25)		0.04%	184,604.25	-	(184,604.25)			Jan-13	Jun-14		2013
140500	DIXON SUBSTATION REGULATORS	67,129.41	-	(67,129.41)		0.02%	67,129.41	-	(67,129.41)			Aug-13	Jun-14		2013
140506	SCM2014 CENT REPL OIL BREAKERS	40,242.79	-	(40,242.79)		0.01%	40,242.79	-	(40,242.79)			Aug-13	Jan-00		2013
140507	SCM2014 CENT REPL VAC BREAKERS	40,009.02	-	(40,009.02)		0.01%	40,009.02	-	(40,009.02)			Aug-13	Jan-00		2013
140557	Hume Road Sub Ckt	292,676.97	-	(292,676.97)		0.07%	292,676.97	-	(292,676.97)			Jan-13	Jan-00		2013
140823	BR Gyp Line Cleanout Access Rd	16,303.63	-	(16,303.63)		0.00%	16,303.63	-	(16,303.63)			Jul-13	Oct-13		2013
140824	BR3 Turb Rm Ovrhd Crane Gr Rpl	60,585.16	-	(60,585.16)		0.01%	60,585.16	-	(60,585.16)			Jul-13	Dec-13		2013
140825	BR Lmstne Slurry Tnk Grbx Inst	91,529.20	-	(91,529.20)		0.02%	91,529.20	-	(91,529.20)			Jul-13	Oct-13		2013
140916	BR3 UPS Batteries	14,410.13	-	(14,410.13)		0.00%	14,410.13	-	(14,410.13)			Jul-13	Oct-13		2013
140945	GH 1D Conveyor Motor	32,604.79	-	(32,604.79)		0.01%	32,604.79	-	(32,604.79)			Jul-13	Aug-13		2013
140973	GRST 624 Brkr Rpl	282,369.49	-	(282,369.49)		0.06%	282,369.49	-	(282,369.49)			Sep-13	Nov-13		2013
141087	TY Office HVAC Repl	6,150.84	-	(6,150.84)		0.00%	6,150.84	-	(6,150.84)			Jul-13	Oct-13		2013
141092	BR 3-1 Mill Motor Rewind	41,207.58	-	(41,207.58)		0.01%	41,207.58	-	(41,207.58)			Jul-13	Oct-13		2013
141222	EMS AIRGAP SVRS-2013-KU	56,007.12	-	(56,007.12)		0.01%	56,007.12	-	(56,007.12)			Jul-13	Jan-14		2013
141300	Pineville Forklift	23,115.92	-	(23,115.92)		0.01%	23,115.92	-	(23,115.92)			Sep-13	Dec-13		2013
141301	Danville Pole Racks	231,494.14	-	(231,494.14)		0.05%	231,494.14	-	(231,494.14)			Sep-13	Jan-14		2013
141389	KU FURNITURE PROJ	263,996.76	-	(263,996.76)		0.06%	263,996.76	-	(263,996.76)			Jul-13	Jan-00		2013
141394	Green River 884 Brkr Failure	110,344.83	-	(110,344.83)		0.02%	110,344.83	-	(110,344.83)			Jul-13	Oct-13		2013
142323	KY STATE HOSPITAL XFMR REPLACE	39,022.85	-	(39,022.85)		0.01%	39,022.85	-	(39,022.85)			Jul-13	Mar-14		2013
142335	GH4 AH Sootblowing Press Trans	10,534.74	-	(10,534.74)		0.00%	10,534.74	-	(10,534.74)			Jul-13	Oct-13		2013

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142338	GH 1E Conveyor Belt Repl 13	20,794.02	-	(20,794.02)		0.00%	20,794.02	-	(20,794.02)			Jul-13	Aug-13		2013
142342	GH Portable Air Cond	10,105.27	-	(10,105.27)		0.00%	10,105.27	-	(10,105.27)			Jul-13	Aug-13		2013
142346	GH Station Office Vehicle	31,791.35	-	(31,791.35)		0.01%	31,791.35	-	(31,791.35)			Jul-13	Sep-13		2013
142409	BR CY Vehicle (repl #2508)	13,069.27	-	(13,069.27)		0.00%	13,069.27	-	(13,069.27)			Aug-13	Oct-13		2013
142469	HFLING Lube Oil Drain Tank	70,332.83	-	(70,332.83)		0.02%	70,332.83	-	(70,332.83)			Aug-13	Dec-13		2013
142470	BRCT Gas Compressor Site Comm	56,919.10	-	(56,919.10)		0.01%	56,919.10	-	(56,919.10)			Aug-13	Mar-14		2013
142472	POCKET SUB XFMR REPLACE	52,151.10	-	(52,151.10)		0.01%	52,151.10	-	(52,151.10)			Aug-13	Jun-14		2013
142474	EARL-N-NEBO-69KV	512,383.37	-	(512,383.37)		0.12%	512,383.37	-	(512,383.37)			Aug-13	Jan-14	Project was identified by Transmission Planning in late 2013.	2013
142495	BR FGD Limstone Fdr Belts Repl	19,346.57	-	(19,346.57)		0.00%	19,346.57	-	(19,346.57)			Aug-13	Oct-13		2013
142514	KU Replace Garage Equipment	134,094.26	-	(134,094.26)		0.03%	134,094.26	-	(134,094.26)			Sep-13	Mar-14		2013
142519	KU Purchase Tier 1 Veh	1,166,404.47	-	(1,166,404.47)		0.26%	1,166,404.47	-	(1,166,404.47)			Sep-13	Mar-14	Project approved during the budget year due to decision to purchase vehicles previously leased. Capital funding for purchasing vehicles was in the 2013 Business Plan but not until 2015. These were purchased earlier than anticipated to incorporate the purchase vs. lease advantage for heavy duty vehicles.	2013
142522	KU 69X34.5KV BASE12 SPARE XFMR	401,837.03	-	(401,837.03)		0.09%	401,837.03	-	(401,837.03)			Sep-13	Feb-14	Emergent project to replace a spare transformer that was used to replace a failed transformer at the Pocket Substation. This left KU without a suitable spare to backup 69:34.5 kV transformers at the Pocket, Dorchester, Adams and Frankfort substations in the Lexington and Pineville service areas.	2013
142523	KU 34X12KV 10MVA NON LTC XFMR	278,041.47	-	(278,041.47)		0.06%	278,041.47	-	(278,041.47)			Aug-13	Feb-14		2013
142524	KU 34X2.4KV 500KVA SPARE XFMR	119,781.67	-	(119,781.67)		0.03%	119,781.67	-	(119,781.67)			Aug-13	Feb-14		2013
142525	KU 34X7.2KV 500KVA SPARE XFMR	104,596.54	-	(104,596.54)		0.02%	104,596.54	-	(104,596.54)			Aug-13	Feb-14		2013
142526	KY STATE HOSPITAL XFMR RWD	154,385.13	-	(154,385.13)		0.03%	154,385.13	-	(154,385.13)			Aug-13	Jan-00		2013
142533	BR PI Tag Expansion	17,225.00	-	(17,225.00)		0.00%	17,225.00	-	(17,225.00)			Aug-13	Oct-13		2013
142543	BTOWN IND SUB TR2 OIL CONTAIN	55,479.97	-	(55,479.97)		0.01%	55,479.97	-	(55,479.97)			Aug-13	Apr-14		2013
142562	Richmond ATV	17,257.50	-	(17,257.50)		0.00%	17,257.50	-	(17,257.50)			Aug-13	Dec-13		2013
142575	Eddyville Hwy Project	303,484.37	-	(303,484.37)		0.07%	303,484.37	-	(303,484.37)			Sep-13	Jan-00	Emergent work due to request from the State Highway Department to relocate electric facilities on Hwy. 62/641. The state was in the process of widening this highway. Project was funded through reallocation from other public works blankets. Internal policy required individual projects for anything normally in a blanket project that cost $300K or more. This is a partially reimbursable project.	2013
142636	2013_EMS_Dbase_Expansion_KU	34,564.42	-	(34,564.42)		0.01%	34,564.42	-	(34,564.42)			Sep-13	Dec-13		2013
142644	GH4 SCR Catalyst Layer 2 Repl	1,384,309.76	-	(1,384,309.76)		0.31%	1,384,309.76	-	(1,384,309.76)			Sep-13	Nov-13	Emergent work due to delayed catalyst testing results	2013
142654	ONEQ - TREADMILL	3,492.70	-	(3,492.70)		0.00%	3,492.70	-	(3,492.70)			Jan-13	Feb-14		2013
142659	GH4-1 CT Structural Upgrade	514,917.78	-	(514,917.78)		0.12%	514,917.78	-	(514,917.78)			Sep-13	Nov-13	Emergent work due to cooling tower cell collapse	2013
142660	PURCHASE LAND-EDDYVILLE	8,876.83	-	(8,876.83)		0.00%	8,876.83	-	(8,876.83)			Sep-13	Aug-14		2013
142671	DX Fiber Upgrade	52,436.15	-	(52,436.15)		0.01%	52,436.15	-	(52,436.15)			Sep-13	Aug-14		2013
142673	BR3 Precip-ID Fans Expn Joints	226,042.76	-	(226,042.76)		0.05%	226,042.76	-	(226,042.76)			Aug-13	Oct-13		2013
142674	BR3 Elevator Room HVAC	8,787.87	-	(8,787.87)		0.00%	8,787.87	-	(8,787.87)			Sep-13	Dec-13		2013
142675	BR CY Shakeout House HVAC	8,816.29	-	(8,816.29)		0.00%	8,816.29	-	(8,816.29)			Sep-13	Dec-13		2013
142676	BR C Conveyor Belly Pans Repl	46,426.07	-	(46,426.07)		0.01%	46,426.07	-	(46,426.07)			Sep-13	Dec-13		2013
142677	BR 1&3 Phosphate Pumps	13,577.55	-	(13,577.55)		0.00%	13,577.55	-	(13,577.55)			Sep-13	Oct-13		2013
142678	BR RO Demin HP Pump Motor	5,495.36	-	(5,495.36)		0.00%	5,495.36	-	(5,495.36)			Sep-13	Dec-13		2013
142679	BR3-3 BCWP Motor Rewind	261,858.53	-	(261,858.53)		0.06%	261,858.53	-	(261,858.53)			Sep-13	Dec-13		2013
142681	BRCT6&7 SFC Cntr Syt Cards KU	62,091.32	-	(62,091.32)		0.01%	62,091.32	-	(62,091.32)			Sep-13	Mar-14		2013
142694	138KV BUSHINGS PROJECT	10,525.60	-	(10,525.60)		0.00%	10,525.60	-	(10,525.60)			Sep-13	Jun-14		2013
142695	RICHMOND INDUSTRIAL BKR	21,355.28	-	(21,355.28)		0.00%	21,355.28	-	(21,355.28)			Sep-13	Jun-14		2013
142699	LOUDEN AVE SITE UPGRADE	254,618.41	-	(254,618.41)		0.06%	254,618.41	-	(254,618.41)			Sep-13	May-14		2013
142715	Purchase Backyard Mach E'Town	183,608.00	-	(183,608.00)		0.04%	183,608.00	-	(183,608.00)			Oct-13	Dec-13		2013
142716	Purchase Backyard Machine	176,384.06	-	(176,384.06)		0.04%	176,384.06	-	(176,384.06)			Jan-13	Dec-13		2013
142736	KU - BOC IT OFFICE	279,474.09	-	(279,474.09)		0.06%	279,474.09	-	(279,474.09)			Sep-13	Dec-13		2013
142742	BR1-1 BFP Motor Rewind	54,496.04	-	(54,496.04)		0.01%	54,496.04	-	(54,496.04)			Sep-13	Oct-13		2013
142743	BR Coal Bunker Piercing Rod	10,495.11	-	(10,495.11)		0.00%	10,495.11	-	(10,495.11)			Sep-13	Oct-13		2013
142760	Rplce EMS Wkstations-KU-2013	120,659.73	-	(120,659.73)		0.03%	120,659.73	-	(120,659.73)			Oct-13	Jun-14		2013
142762	ICCP Domain Cntrlrs-KU-2013	4,722.97	-	(4,722.97)		0.00%	4,722.97	-	(4,722.97)			Oct-13	Jan-00		2013
142769	GH 4N2 Conveyor Belt Repl 13	6,169.37	-	(6,169.37)		0.00%	6,169.37	-	(6,169.37)			Sep-13	Oct-13		2013
142770	BR3-2 BFPT Blade Repl	550,838.55	-	(550,838.55)		0.12%	550,838.55	-	(550,838.55)			Sep-13	Nov-13	Emergent work due to failure of 2 shroud sections of the 6th stage rotating blade row.	2013
142779	SHAWNEE GAS DIST UPGRADES	75,876.95	-	(75,876.95)		0.02%	75,876.95	-	(75,876.95)			Oct-13	Apr-14		2013
142787	BR3 SW Regulator Actuator Repl	32,127.78	-	(32,127.78)		0.01%	32,127.78	-	(32,127.78)			Oct-13	Jan-14		2013
142799	IPS Device for QAS-KU-2013	20,034.46	-	(20,034.46)		0.00%	20,034.46	-	(20,034.46)			Oct-13	Jan-00		2013
142804	PIneville ATVs and Trailers	45,550.86	-	(45,550.86)		0.01%	45,550.86	-	(45,550.86)			Jan-13	Jun-14		2013
142811	GH S/R Elevating Conv Chute	66,686.81	-	(66,686.81)		0.02%	66,686.81	-	(66,686.81)			Sep-13	Nov-13		2013
142816	KU 69-34KV BASE10 SPARE XFMR	295,209.31	-	(295,209.31)		0.07%	295,209.31	-	(295,209.31)			Oct-13	Aug-14		2013
142817	KU SPARE LTC UPGRADE KITS	175,817.61	-	(175,817.61)		0.04%	175,817.61	-	(175,817.61)			Oct-13	Jun-14		2013
142826	BR Manlifts - Manual	12,624.32	-	(12,624.32)		0.00%	12,624.32	-	(12,624.32)			Oct-13	Nov-13		2013
142837	BI Space 2013 KU - BOC 3	12,596.66	-	(12,596.66)		0.00%	12,596.66	-	(12,596.66)			Oct-13	Apr-14		2013
142842	Etown Trans Line Overhd Doors	27,110.68	-	(27,110.68)		0.01%	27,110.68	-	(27,110.68)			Oct-13	Dec-13		2013
142843	Eddyville Racks and Shelving	18,346.09	-	(18,346.09)		0.00%	18,346.09	-	(18,346.09)			Oct-13	Jan-14		2013
142844	Gate w Security Slide-Danville	29,684.16	-	(29,684.16)		0.01%	29,684.16	-	(29,684.16)			Oct-13	Jan-14		2013
142853	LOAD User Licenses-KU	29,383.20	-	(29,383.20)		0.01%	29,383.20	-	(29,383.20)			Oct-13	Mar-14		2013
142860	CENTRAL FUSES & BUS SYSTEMS	25,691.50	-	(25,691.50)		0.01%	25,691.50	-	(25,691.50)			Oct-13	Jun-14		2013
142872	GH 3-1 ID Fan Blade Repl	283,879.83	-	(283,879.83)		0.06%	283,879.83	-	(283,879.83)			Jan-13	Nov-13		2013
142876	GH 2-1 Coal Crusher Mtr Rewind	35,669.08	-	(35,669.08)		0.01%	35,669.08	-	(35,669.08)			Jan-13	Nov-13		2013

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142879	BR2-4 Pulv Air Duct/Damper Rpl	65,308.69	-	(65,308.69)		0.01%	65,308.69	-	(65,308.69)			Oct-13	Dec-13		2013
142905	GH 3-5 CT Fan Gear Reducer	18,237.42	-	(18,237.42)		0.00%	18,237.42	-	(18,237.42)			Jan-13	Nov-13		2013
142906	GH 3-6 CT Fan Gear Reducer	18,237.42	-	(18,237.42)		0.00%	18,237.42	-	(18,237.42)			Jan-13	Nov-13		2013
142915	BR3 APHC Repl (Partial)	75,797.41	-	(75,797.41)		0.02%	75,797.41	-	(75,797.41)			Nov-13	Jan-00		2013
142925	PowerBase License - KU	20,693.85	-	(20,693.85)		0.00%	20,693.85	-	(20,693.85)			Nov-13	Jun-14		2013
142942	GH U2/U3 Stack CEMS Probe	28,326.64	-	(28,326.64)		0.01%	28,326.64	-	(28,326.64)			Jan-13	Dec-13		2013
142968	GH 1J Conveyor Belt Repl 13	66,556.72	-	(66,556.72)		0.02%	66,556.72	-	(66,556.72)			Nov-13	Mar-14		2013
142969	GH 1A Conveyor Belt Repl 13	20,388.97	-	(20,388.97)		0.00%	20,388.97	-	(20,388.97)			Nov-13	Dec-13		2013
142972	Ghent Vehicles 2013	24,188.20	-	(24,188.20)		0.01%	24,188.20	-	(24,188.20)			Nov-13	Dec-13		2013
142974	2013 Brown Vehicle	34,117.72	-	(34,117.72)		0.01%	34,117.72	-	(34,117.72)			Nov-13	Dec-13		2013
143015	Purchase Digger Derrick	116,654.95	-	(116,654.95)		0.03%	116,654.95	-	(116,654.95)			Dec-13	Apr-14		2013
143016	Purchase Material Handler	59,613.13	-	(59,613.13)		0.01%	59,613.13	-	(59,613.13)			Dec-13	Apr-14		2013
143017	Pur Bucket Truck Barlow	179,485.88	-	(179,485.88)		0.04%	179,485.88	-	(179,485.88)			Dec-13	Jun-14		2013
143019	Pur Digger Derrick BY	177,371.93	-	(177,371.93)		0.04%	177,371.93	-	(177,371.93)			Dec-13	Mar-14		2013
143020	Purchase Digger Derrick 3	177,371.93	-	(177,371.93)		0.04%	177,371.93	-	(177,371.93)			Dec-13	Mar-14		2013
143021	Purchase Digger Derrick 4	177,371.93	-	(177,371.93)		0.04%	177,371.93	-	(177,371.93)			Dec-13	Mar-14		2013
143024	SECURITY EQ & PA SYSTEM-KU	39,295.00	-	(39,295.00)		0.01%	39,295.00	-	(39,295.00)			Dec-13	Jan-00		2013
143027	Sunburst-KU	40,158.16	-	(40,158.16)		0.01%	40,158.16	-	(40,158.16)			Dec-13	Jan-14		2013
143033	ED&MA MONITORS 2013 KU	20,107.64	-	(20,107.64)		0.00%	20,107.64	-	(20,107.64)			Dec-13	Mar-14		2013
002KU14	Appt Scheduling-KU14	1,600.23	-	(1,600.23)		0.00%	1,600.23	-	(1,600.23)			Sep-13	Sep-14		2013
019KU14	PACS Replacement-KU14	241,495.94	-	(241,495.94)		0.05%	241,495.94	-	(241,495.94)			Aug-13	Jan-00		2013
124489KU	TCKU SCREEN HOUSE	(19,890.00)	-	19,890.00		0.00%	43,061.40	62,951.40	19,890.00	Jun-10	Dec-12	Jun-10	Dec-12		2013
124505KU	TCKU B TO C CHUTE UPG	-	40,784.22	40,784.22	100%	0.00%	-	40,784.22	40,784.22	Jun-10	Dec-13				2013
124522KU	TCKU REPLACE PLANT INVERT	(8,425.05)	-	8,425.05		0.00%	149,052.45	157,477.50	8,425.05	Jun-10	Jan-12	Jun-10	Dec-11		2013
126251KU	TCKU LAB EQUIPMENT 2012	760.96	-	(760.96)		0.00%	15,606.33	14,845.37	(760.96)	Jun-10	Dec-12	Jun-10	Jan-13		2013
126252KU	TCKU SAFETY & ERT 2012	63.27	-	(63.27)		0.00%	22,591.04	22,527.77	(63.27)	Jun-10	Jan-13	Jun-10	Jan-13		2013
126254KU	TCKU LAB MONITORS 2012	522.50	-	(522.50)		0.00%	15,437.95	14,915.45	(522.50)	Jun-10	Dec-12	Jun-10	Dec-12		2013
126592KU	TC CT KU HGPI#5	10,984.71	-	(10,984.71)		0.00%	2,333,089.33	2,322,104.62	(10,984.71)			Jan-09	Dec-12		2013
126593KU	TC CT KU HGPI#6	2,190,100.44	2,299,042.20	108,941.76	5%	0.49%	2,190,100.44	2,299,042.20	108,941.76	Feb-13	Jun-13	Feb-13	Jun-13		2013
130321KU	REPLACE FIBER REACH NODES-KU	251,740.82	-	(251,740.82)		0.06%	251,740.82	-	(251,740.82)			Jan-13	Jan-00		2013
131537KU	TC2KU COAL SILO LOAD CELL	36,469.63	-	(36,469.63)		0.01%	217,879.77	181,410.14	(36,469.63)	Jun-10	Dec-12	Jun-10	Dec-12		2013
131547KU	TCKU POTABLE WATER SYS UPGR	(4,760.11)	-	4,760.11		0.00%	68,189.15	72,949.26	4,760.11	Jun-10	Dec-12	Jun-10	Aug-13		2013
131584KU	TCKU REPLACE HVAC 2013	11,259.30	36,972.00	25,712.70	70%	0.00%	11,259.30	36,972.00	25,712.70	Jun-10	Dec-13	Jun-10	Jun-13		2013
131598KU	TCKU COAL CONV BELT	68,197.54	87,720.14	19,522.60	22%	0.02%	68,197.54	87,720.14	19,522.60	Jun-10	Dec-13	Jun-10	May-14		2013
131604KU	TCKU CATHODIC PROTECT	10,397.15	18,116.28	7,719.13	43%	0.00%	10,397.15	18,116.28	7,719.13	Jun-10	Dec-13	Jun-10	Dec-13		2013
131615KU	TCKU REPL STACK RECL CABL	26,272.93	-	(26,272.93)		0.01%	26,272.93	-	(26,272.93)			Jun-10	Jan-00		2013
131622KU	TCKU PREDICTIVE MTCE 2013	10,449.24	19,676.13	9,226.89	47%	0.00%	10,449.24	19,676.13	9,226.89	Jun-10	Dec-13	Jun-10	Aug-13		2013
131625KU	TCKU LIMESTONE BELT REPL	68,887.73	59,155.20	(9,732.53)	-16%	0.02%	68,887.73	59,155.20	(9,732.53)	Jun-10	Jul-13	Jun-10	Mar-13		2013
131629KU	TCKU SAFETY ERT 2013	17,270.16	21,221.93	3,951.77	19%	0.00%	17,270.16	21,221.93	3,951.77	Jun-10	Dec-13	Jun-10	Dec-13		2013
131631KU	TCKU MISC ENG 2013	-	95,456.89	95,456.89	100%	0.00%	-	95,456.89	95,456.89	Jun-10	Jul-13				2013
131633KU	TCKU LAB MONITORS 2013	32,773.50	33,521.40	747.90	2%	0.01%	32,773.50	33,521.40	747.90	Jun-10	Dec-13	Jun-10	Dec-13		2013
131636KU	TC CTKU (6of6) GFP 2013	32,568.10	65,995.02	33,426.92	51%	0.01%	32,568.10	65,995.02	33,426.92	Jan-09	Dec-13	Jan-09	May-13		2013
131913KU	NERC Volt Reg-KU	0.10	-	(0.10)		0.00%	241,018.83	241,018.73	(0.10)	Feb-11	Dec-11	Feb-11	Dec-11		2013
131932KU	CEMS Flow Monitors-KU	40,640.40	201,600.00	160,959.60	80%	0.01%	40,640.40	201,600.00	160,959.60	Jan-13	Nov-13	Jan-13	Jan-14		2013
131934KU	CEMS CO Monitors-KU	-	84,000.00	84,000.00	100%	0.00%	-	84,000.00	84,000.00	Aug-10	Nov-13				2013
131936KU	H2O Merc Analyzer-KU	-	30,000.00	30,000.00	100%	0.00%	-	30,000.00	30,000.00	Jan-13	Nov-13				2013
131939KU	PM Monitor Repl/Upgr-KU	100,917.30	300,000.00	199,082.70	66%	0.02%	100,917.30	300,000.00	199,082.70	May-13	Nov-13	May-13	Apr-14		2013
131943KU	SO3 Monitors-KU	(10,298.69)	480,000.00	490,298.69	102%	0.00%	(10,298.69)	480,000.00	490,298.69	Aug-13	Nov-13	Aug-13	Apr-14	Project was delayed due change in scope from regulation changes.	2013
132787KU	GS GE Dam Impnd '13K	-	69,556.00	69,556.00	100%	0.00%	-	69,556.00	69,556.00	Jan-13	Nov-13				2013
132872KU	TC2 SPARES ECR KU	199,646.51	-	(199,646.51)		0.05%	2,315,593.16	2,115,946.65	(199,646.51)			Apr-11	Mar-12		2013
132928KU	GS CDM Aurora - KU	231,225.11	-	(231,225.11)		0.05%	231,225.11	-	(231,225.11)			Apr-13	Jan-00		2013
133534KU	TC2 KU MTC WP	(31,689.54)	-	31,689.54		-0.01%	695,907.67	727,597.21	31,689.54	Oct-11	Dec-12	Oct-11	Oct-13		2013
133536KU	TC KU LSTNE CONV RDND	(7,558.91)	-	7,558.91		0.00%	234,886.43	242,445.34	7,558.91	Jan-12	Dec-12	Jan-12	May-14		2013
133547KU	TC KU LSTN BALL MILL UPGRDS	(22,379.20)	-	22,379.20		-0.01%	62,137.81	84,517.01	22,379.20	Jan-12	Dec-12	Jan-12	Jul-13		2013
133555KU	TC2 KU DCS COMP & NTWRK UPG	(77,102.85)	-	77,102.85		-0.02%	588,119.03	665,221.88	77,102.85	Jan-12	Dec-12	Jan-12	Apr-14		2013
133561KU	TC KU LAB EQUIP PURCH	601.88	16,471.03	15,869.15	96%	0.00%	601.88	16,471.03	15,869.15	Jan-13	Dec-13	Jan-13	Jan-00		2013
133605KU	TC KU VOLTAGE MTR RUP DISCS	-	19,465.76	19,465.76	100%	0.00%	-	19,465.76	19,465.76	Jan-13	Dec-13				2013
133607KU	TC KU AC MOTOR FLTR UPGRD	6,223.56	29,947.32	23,723.76	79%	0.00%	6,223.56	29,947.32	23,723.76	Jan-13	Dec-13	Jan-13	Jan-00		2013
133876KU	GS KU Maximo Upgrd	394,701.76	303,048.00	(91,653.76)	-30%	0.09%	557,062.01	465,408.25	(91,653.76)	Jan-12	Nov-13	Jan-12	Oct-13		2013
134044KU	TC2 KU ID FAN WEATHER ENCLOSE	15,675.05	24,956.10	9,281.05	37%	0.00%	15,675.05	24,956.10	9,281.05	Jan-12	Dec-13	Jan-12	Dec-13		2013
134049KU	TC KU ROOF ACCESS	-	5,390.73	5,390.73	100%	0.00%	-	5,390.73	5,390.73	Jan-12	Dec-13				2013
134065KU	TC2 KU BOILER WELDING TREE	24,641.59	76,590.58	51,948.99	68%	0.01%	24,641.59	76,590.58	51,948.99	Jan-12	Dec-13	Jan-12	Dec-13		2013
134110KU	TC2 KU SCR LAYER 1 REPLACE	415,152.53	-	(415,152.53)		0.09%	415,152.53	2,410,156.62	1,995,004.09			Jun-13	Jan-00	Project started earlier than expected due to need for securing order and having it here by early 2014 in time for TC2 outage. The catalyst was shipped from Japan, thus it had a long lead time. All cost for this project was budgeted in 2014.	2013
134398KU	TC2 KU PLATFORMS	-	93,585.38	93,585.38	100%	0.00%	-	93,585.38	93,585.38	Jun-10	Jan-14				2013
134687KU	Call Recording Replace-KU13	253,904.67	-	(253,904.67)		0.06%	253,904.67	-	(253,904.67)			Aug-13	Aug-14		2013
135695KU	SAP Testing Automation-KU11	25,350.09	-	(25,350.09)		0.01%	264,161.65	238,811.56	(25,350.09)			Oct-11	Dec-13		2013
135697KU	Revenue Collect Enh-KU11	81,273.43	-	(81,273.43)		0.02%	146,220.41	64,946.98	(81,273.43)			Oct-11	Dec-13		2013
135810KU	Billing Enhancements-KU12	51,207.60	-	(51,207.60)		0.01%	93,790.02	42,582.42	(51,207.60)			Nov-11	Dec-14		2013
136179KU	TC KU DIGITAL FUEL SYSTEM	(436.01)	-	436.01		0.00%	28,939.11	29,375.12	436.01			Jan-12	Dec-12		2013
136181KU	Ferch Cubicle Purchases-KU12	9,563.71	-	(9,563.71)		0.00%	9,563.71	-	(9,563.71)			Mar-12	Jan-13		2013
136475KU	GS GE Lab Equip KU	56,660.74	69,559.00	12,898.26	19%	0.01%	56,660.74	69,559.00	12,898.26	Mar-13	Nov-13	Mar-13	Aug-13		2013
136480KU	GS GE Test Equip Pool KU	-	122,000.00	122,000.00	100%	0.00%	-	610,000.00	610,000.00	Jan-13	Nov-22				2013

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
136538KU	TC KU DOZER FUEL STATION	257.23	-	(257.23)		0.00%	27,962.93	27,705.70	(257.23)			Jun-10	Sep-12		2013
136569KU	GS CDM Cyber Lab KU	2,215.66	-	(2,215.66)		0.00%	2,215.66	-	(2,215.66)			Jan-13	Apr-14		2013
136570KU	GS CDM Equip Prot KU	2,420.65	-	(2,420.65)		0.00%	2,420.65	-	(2,420.65)			Jan-13	Apr-14		2013
137527KU	GS GE TC Ash Pond KU	2,912.12	-	(2,912.12)		0.00%	23,597.37	20,685.25	(2,912.12)			May-12	Aug-13		2013
137578KU	TC KU REFURB OF PROD WELL A	1,078.88	-	(1,078.88)		0.00%	36,434.85	35,355.97	(1,078.88)			Jun-10	Jul-13		2013
137629KU	TC KU VFD A SW PUMP	101,015.51	110,916.00	9,900.49	9%	0.02%	101,015.51	110,916.00	9,900.49	Jun-10	Dec-13	Jun-10	Oct-13		2013
137631KU	TC2 KU RECIRC LOOP	45,328.82	154,456.88	109,128.06	71%	0.01%	45,328.82	154,456.88	109,128.06	Jun-10	Dec-13	Jun-10	Dec-13		2013
137665KU	TC COAL MILL LUBE OIL FILTERS	-	37,434.15	37,434.15	100%	0.00%	-	37,434.15	37,434.15	Jun-10	Dec-13				2013
137812KU	GS GE TC Signage KU	(29.13)	-	29.13		0.00%	14,938.10	14,967.23	29.13			Jun-12	Dec-12		2013
137819KU	Exchange HA Re-architect-KU13	37,943.05	32,499.99	(5,443.06)	-17%	0.01%	37,943.05	32,499.99	(5,443.06)	Sep-12	Dec-14	Sep-12	Jan-00		2013
137826KU	Upgrade F5-KU13	124,302.77	82,499.98	(41,802.79)	-51%	0.03%	124,302.77	82,499.98	(41,802.79)	Aug-13	Dec-14	Aug-13	Oct-14		2013
137830KU	Call Mgmt Sys Reporting-KU13	-	25,000.00	25,000.00	100%	0.00%	-	25,000.00	25,000.00	Jan-13	Dec-13				2013
137842KU	Refresh Zenapp Blades-KU13	184,090.88	50,000.00	(134,090.88)	-268%	0.04%	184,090.88	50,000.00	(134,090.88)	Apr-13	Dec-13	Apr-13	Dec-13		2013
137863KU	Voice/Vid Monitor Tools-KU13	245,168.73	250,000.00	4,831.27	2%	0.06%	245,168.73	250,000.00	4,831.27	Jun-13	Dec-13	Jun-13	Mar-14		2013
137889KU	IP Management-KU13	-	37,499.98	37,499.98	100%	0.00%	-	37,499.98	37,499.98	May-13	Dec-13				2013
137891KU	SOA Infrastructure-KU13	-	125,000.00	125,000.00	100%	0.00%	-	125,000.00	125,000.00	Jun-13	Jun-13				2013
138122KU	TDMS - KU12	12,433.70	-	(12,433.70)		0.00%	111,547.40	99,113.70	(12,433.70)			Jul-12	Nov-12		2013
138281KU	Ener Eff Enhancements-KU12	89,340.14	106,570.95	17,230.81	16%	0.02%	164,191.32	181,422.13	17,230.81	Jul-12	Jul-13	Jul-12	Jul-13		2013
138283KU	Rate Case 2012 - KU12	25,173.14	-	(25,173.14)		0.01%	142,384.25	117,211.11	(25,173.14)			Jul-12	Jan-13		2013
138412KU	TC KU ELIM OF RIVER SILITATION	-	480,000.00	480,000.00	100%	0.00%	-	480,000.00	480,000.00	Jun-10	Dec-13	Jun-10		Project was budgeted all to 107xxx side at a much higher anticipated scope of work. Project was scaled down to only involve the Removal of 2 Ice Breaker Cells to improve river flow. Removal 108xxx costs of $82K was charged.	2013
138443KU	MyAccount Enhance - KU12	90,303.74	84,135.03	(6,168.71)	-7%	0.02%	138,690.89	132,522.18	(6,168.71)	Jul-12	Sep-13	Jul-12	Mar-14		2013
138629KU	SFTY TAGGING SYS-KU14	-	400,000.00	400,000.00	100%	0.00%	-	650,000.00	650,000.00	Jan-13	Dec-14			Delayed due to lack of maturity in vendor product	2013
138687KU	Low Income Enhance-KU12	67,699.71	112,180.03	44,480.32	40%	0.02%	92,132.37	136,612.69	44,480.32	Aug-12	Dec-13	Aug-12	Dec-13		2013
138772KU	CT Land - KU	4,021.82	-	(4,021.82)		0.00%	4,021.82	-	(4,021.82)			Sep-12	Feb-14		2013
138823KU	BW/BWA Upgrade - KU12	91,168.10	-	(91,168.10)		0.02%	331,218.85	240,050.75	(91,168.10)			Oct-12	Jan-00		2013
138835KU	Jabber - KU12	23,983.28	-	(23,983.28)		0.01%	91,584.34	67,601.06	(23,983.28)			Aug-12	Mar-14		2013
138854KU	Access Policy Manager - KU12	1,263.50	-	(1,263.50)		0.00%	34,642.45	33,378.95	(1,263.50)			Oct-12	Dec-12		2013
138887KU	TC KU REMOTE CONT MOWERS	(1,090.14)	-	1,090.14		0.00%	63,924.09	65,014.23	1,090.14			Jun-10	Dec-12		2013
138898KU	Enterprise Info Mgmt-KU12	439,102.42	-	(439,102.42)		0.10%	911,232.64	472,130.22	(439,102.42)			Dec-12	Jan-00	Open Text project allocated from other sources. During Oracle upgrade, support issues with current platform drove an early purchase of licenses and start to project.	2013
138970KU	Exchange 2010 Inf Upg-KU12	274.32	-	(274.32)		0.00%	28,304.69	28,030.37	(274.32)			Nov-12	Jan-13		2013
139043KU	Danville Prop Purchase-KU12	(14,513.22)	-	14,513.22		0.00%	130,326.78	144,840.00	14,513.22			Dec-12	Sep-13		2013
139140KU	TC2 KU FLOW MONITOR	35,942.23	-	(35,942.23)		0.01%	35,942.23	-	(35,942.23)			Jun-10	Dec-12		2013
139146KU	OpenText Email Upgrade-KU13	26,128.82	-	(26,128.82)		0.01%	26,128.82	-	(26,128.82)			Jan-13	Jul-14		2013
139162KU	GS GE AutoCAD KU	3,475.48	-	(3,475.48)		0.00%	3,475.48	-	(3,475.48)			Jan-13	Feb-14		2013
139164KU	GS GE CompInsite KU	1,618.47	-	(1,618.47)		0.00%	1,618.47	-	(1,618.47)			Jan-13	Aug-13		2013
139183KU	GS GE Lab Furn KU	15,687.92	-	(15,687.92)		0.00%	15,687.92	-	(15,687.92)			Jan-13	Aug-13		2013
139191KU	GS GE Rotor Probe KU	9,440.36	-	(9,440.36)		0.00%	9,440.36	-	(9,440.36)			Jan-13	Aug-13		2013
139205KU	EE DLC MULITFAM ENH-KU13	52,299.03	-	(52,299.03)		0.01%	52,299.03	-	(52,299.03)			Apr-13	Dec-13		2013
139250KU	SAP Connector-KU13	10,342.79	-	(10,342.79)		0.00%	10,342.79	-	(10,342.79)			Feb-13	Mar-14		2013
139253KU	Adv Business Reporting-KU13	115,237.63	-	(115,237.63)		0.03%	115,237.63	-	(115,237.63)			Feb-13	Mar-14		2013
139387KU	GS GE PR Reliability KU	449,650.59	-	(449,650.59)		0.10%	449,650.59	-	(449,650.59)			Feb-13	May-14	Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects. GS PE PR BS - LGE, GS PE TC BS - LGE, GS PE BR BS - KU collectively funded the GS GE TCCT Hrdng KU, GS GE BRCT Hrdng KU, GS GE PR Reliability KU, GS GE PR Reliability LGE projects.	2013
139435KU	GS EC RATA Equip KU	78,664.31	-	(78,664.31)		0.02%	78,664.31	-	(78,664.31)			Mar-13	Oct-13		2013
139466KU	GS GE Vlb Equip KU	28,774.00	-	(28,774.00)		0.01%	28,774.00	-	(28,774.00)			Mar-13	Dec-13		2013
139490KU	CIP COMPLIANCE INF-KU13	739,477.68	-	(739,477.68)		0.17%	739,477.68	-	(739,477.68)			Feb-13	Aug-14	Projects were initially budgeted for work on LGE and KU assets but were ultimately primarily at Ghent and KU only; a new project # 139490KU was created to replace 130201 & 130202	2013
139579KU	FERCH TOOLS-KU13	1,351.70	-	(1,351.70)		0.00%	1,351.70	-	(1,351.70)			Apr-13	Dec-13		2013
139612KU	GS GE Hard Test KU	31,610.85	-	(31,610.85)		0.01%	31,610.85	-	(31,610.85)			Oct-13	Jan-14		2013
139679KU	SQL Server Toolset-KU13	4,372.50	-	(4,372.50)		0.00%	4,372.50	-	(4,372.50)			May-13	Sep-13		2013
139695KU	GS GE GR DI	5,378.82	-	(5,378.82)		0.00%	5,378.82	-	(5,378.82)			May-13	Dec-13		2013
139738KU	Oracle Licenses - KU13	1,981,529.53	-	(1,981,529.53)		0.45%	1,981,529.53	-	(1,981,529.53)			May-13	Dec-13	Change in approach to universal license agreement	2013
139933KU	SAP PI Upgrade-KU13	265,045.53	-	(265,045.53)		0.06%	265,045.53	-	(265,045.53)			May-13	Mar-14		2013
139936KU	GS EC Appdx K KU	177,154.07	-	(177,154.07)		0.04%	177,154.07	-	(177,154.07)			May-13	Jan-14		2013
139964KU	GS GE DAAS KU	12,285.40	-	(12,285.40)		0.00%	12,285.40	-	(12,285.40)			May-13	Oct-13		2013
140012KU	TC CT KU HMI UPGRD	84,665.56	-	(84,665.56)		0.02%	84,665.56	-	(84,665.56)			Jan-09	Jan-00		2013
140105KU	CR7 CCGT INVENTORY KU	475,387.74	-	(475,387.74)		0.11%	475,387.74	-	(475,387.74)			May-13	Apr-14	Project started earlier than anticipated due to material lead time and reallocation of funds from Company.	2013
140316KU	CCS SQL Server Integ KU13	87,395.49	-	(87,395.49)		0.02%	87,395.49	-	(87,395.49)			Aug-13	Mar-14		2013
140354KU	SP SITE COLLECT- KU13	3,203.20	-	(3,203.20)		0.00%	3,203.20	-	(3,203.20)			Jun-13	Mar-14		2013
140363KU	RECORDS MGMT PILOT KU13	16,454.36	-	(16,454.36)		0.00%	16,454.36	-	(16,454.36)			Jun-13	Mar-14		2013
140378KU	TC2 KU HMI UPFATE TURB	19,732.12	-	(19,732.12)		0.00%	19,732.12	-	(19,732.12)			Jun-10	Jan-00		2013
140434KU	GS CDM Autodesk KU	12,994.80	-	(12,994.80)		0.00%	12,994.80	-	(12,994.80)			Jul-13	Oct-13		2013
140451KU	TC KU INDUST CONTROLS MGR	5,439.56	-	(5,439.56)		0.00%	5,439.56	-	(5,439.56)			Jun-10	Aug-13		2013

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
140655KU	GS GE TCCT Hrdng KU	348,134.00	-	(348,134.00)		0.08%	348,134.00	-	(348,134.00)			Sep-13	Jan-00	Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects. GS PE PR BS - LGE, GS PE TC BS - LGE, GS PE BR BS - KU collectively funded the GS GE TCCT Hrdng KU, GS GE BRCT Hrdng KU, GS GE PR Reliability KU, GS GE PR Reliability LGE projects.	2013
140657KU	GS GE BRCT Hrdng KU	378,600.00	-	(378,600.00)		0.09%	378,600.00	-	(378,600.00)			Sep-13	Jan-00	Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects. GS PE PR BS - LGE, GS PE TC BS - LGE, GS PE BR BS - KU collectively funded the GS GE TCCT Hrdng KU, GS GE BRCT Hrdng KU, GS GE PR Reliability KU, GS GE PR Reliability LGE projects.	2013
140922KU	LOGRHYTHM UPGRADE-KU13	53,471.10	-	(53,471.10)		0.01%	53,471.10	-	(53,471.10)			Jul-13	Mar-14		2013
141114KU	App Sec Initiative-KU13	50,827.02	-	(50,827.02)		0.01%	50,827.02	-	(50,827.02)			Jul-13	Jan-00		2013
142497KU	EE Enhance Phase III-KU13	103,399.82	-	(103,399.82)		0.02%	103,399.82	-	(103,399.82)			Aug-13	Aug-14		2013
142539KU	Retail Meter Dashboard-KU13	49,134.11	-	(49,134.11)		0.01%	49,134.11	-	(49,134.11)			Aug-13	Mar-14		2013
142648KU	Data Center Renov-KU13	3,257.55	-	(3,257.55)		0.00%	3,257.55	-	(3,257.55)			Sep-13	Mar-14		2013
142652 KU	PR13 Gen Protection Relays KU	16,693.90	-	(16,693.90)		0.00%	16,693.90	-	(16,693.90)			Sep-13	Feb-14		2013
142664KU	RoD Upgrade-KU13	4,300.99	-	(4,300.99)		0.00%	4,300.99	-	(4,300.99)			Sep-13	Mar-14		2013
142684KU	SHAREPOINT 2013-KU13	389,942.35	-	(389,942.35)		0.09%	389,942.35	-	(389,942.35)			Sep-13	Jul-14	Decision made to upgrade to take advantage of new functionality that the business need.	2013
142687KU	iFactor Upgrade-KU13	23,569.65	-	(23,569.65)		0.01%	23,569.65	-	(23,569.65)			Sep-13	Jul-14		2013
142688KU	MV90 Web-KU13	39,283.41	-	(39,283.41)		0.01%	39,283.41	-	(39,283.41)			Oct-13	Jan-14		2013
142700KU	TC2 KU NALCO PUMPS	55,352.63	-	(55,352.63)		0.01%	55,352.63	-	(55,352.63)			Jun-10	Dec-13		2013
142705KU	TC KU DOZER 2013	341,114.54	-	(341,114.54)		0.08%	341,114.54	-	(341,114.54)			Jun-10	Dec-13	Emergent need for another wheeled dozer due to new expanded coal & limestone unloading, prep and storage area placed in service. Expanded storage includes much larger inventories of coal and limestone to push into feeders.	2013
142720KU	South Paducah DACS	47,089.93	-	(47,089.93)		0.01%	47,089.93	-	(47,089.93)			Sep-13	Jan-00		2013
142721KU	Paymentus-KU13	32,463.45	-	(32,463.45)		0.01%	32,463.45	-	(32,463.45)			Sep-13	Mar-14		2013
142749KU	GS CDM PRC05 KU	38,448.99	-	(38,448.99)		0.01%	38,448.99	-	(38,448.99)			Sep-13	May-14		2013
142790KU	GS GE Viscomtr KU	5,509.15	-	(5,509.15)		0.00%	5,509.15	-	(5,509.15)			Oct-13	Jan-14		2013
142806KU	IT 2nd FLR Renov-KU13	13,642.88	-	(13,642.88)		0.00%	13,642.88	-	(13,642.88)			Sep-13	May-14		2013
142818KU	DB Backup-KU13	331,521.44	-	(331,521.44)		0.07%	331,521.44	-	(331,521.44)			Oct-13	Jul-14	Invested in new technology for database backups in order to reduce future operating and capital costs. This project was not budgeted as this technology was not know/available at the time of the budget.	2013
142823KU	OMS Circuit Enhance-KU13	9,248.49	-	(9,248.49)		0.00%	9,248.49	-	(9,248.49)			Oct-13	Mar-14		2013
142827KU	Additional Tough Books-KU13	89,357.32	-	(89,357.32)		0.02%	89,357.32	-	(89,357.32)			Oct-13	Mar-14		2013
142831KU	OpenText Email Mgmt-KU13	16,623.19	-	(16,623.19)		0.00%	16,623.19	-	(16,623.19)			Oct-13	Jan-00		2013
142846KU	Storage Reporting Tool-KU13	114,534.89	-	(114,534.89)		0.03%	114,534.89	-	(114,534.89)			Oct-13	Jan-00		2013
142880KU	TCCT8 KU BLADING ISSUE	239,381.68	-	(239,381.68)		0.05%	239,381.68	-	(239,381.68)			Jan-09	Dec-13		2013
142888KU	DDoS Protection Plan-KU13	98,384.04	-	(98,384.04)		0.02%	98,384.04	-	(98,384.04)			Nov-13	Mar-14		2013
142908KU	EMC PowerPath-KU13	96,428.70	-	(96,428.70)		0.02%	96,428.70	-	(96,428.70)			Nov-13	Mar-14		2013
142912KU	Core Switch Modules-KU13	41,426.67	-	(41,426.67)		0.01%	41,426.67	-	(41,426.67)			Nov-13	Mar-14		2013
142927KU	GS GE Civil Equip KU	1,000.70	-	(1,000.70)		0.00%	1,000.70	-	(1,000.70)			Nov-13	Mar-14		2013
142956KU	Savinson Monitoring-KU13	37,137.10	-	(37,137.10)		0.01%	37,137.10	-	(37,137.10)			Nov-13	Mar-14		2013
142966KU	TC KU CRUSHER MOT RWD	25,703.17	-	(25,703.17)		0.01%	25,703.17	-	(25,703.17)			Jun-10	Feb-14		2013
142989KU	TC KU OFFICE REBUILD 2013	19,551.93	-	(19,551.93)		0.00%	19,551.93	-	(19,551.93)			Jun-10	Jan-14		2013
142993KU	Monitoring SAP Mgmt Pack-KU13	14,469.74	-	(14,469.74)		0.00%	14,469.74	-	(14,469.74)			Dec-13	Mar-14		2013
142997KU	Isilon Test Cluster-KU13	27,097.37	-	(27,097.37)		0.01%	27,097.37	-	(27,097.37)			Dec-13	Jul-14		2013
143000KU	Bluestripe Monitoring-KU13	159,159.00	-	(159,159.00)		0.04%	159,159.00	-	(159,159.00)			Dec-13	Mar-14		2013
143005KU	Magik Dev Tools-KU13	4,567.86	-	(4,567.86)		0.00%	4,567.86	-	(4,567.86)			Dec-13	Mar-14		2013
143009KU	Test Drive Monitoring-KU13	31,062.53	-	(31,062.53)		0.01%	31,062.53	-	(31,062.53)			Dec-13	Jul-14		2013
143012KU	SAP Licenses-KU13	114,973.56	-	(114,973.56)		0.03%	114,973.56	-	(114,973.56)			Dec-13	Mar-14		2013
143070KU	FERC EQR-KU13	19,061.41	-	(19,061.41)		0.00%	19,061.41	-	(19,061.41)			Dec-13	Jan-00		2013
143075KU	Addt'l Microsoft True-up-KU13	13,453.72	-	(13,453.72)		0.00%	13,453.72	-	(13,453.72)			Dec-13	Mar-14		2013
143078KU	Web ASA's Replacement-KU13	22,441.42	-	(22,441.42)		0.01%	22,441.42	-	(22,441.42)			Dec-13	Mar-14		2013
143082KU	GS Allen Bradley software	4,227.37	-	(4,227.37)		0.00%	4,227.37	-	(4,227.37)			Dec-13	Apr-14		2013
143086KU	VMAX Expansion-KU13	135,339.20	-	(135,339.20)		0.03%	135,339.20	-	(135,339.20)			Dec-13	Mar-14		2013
B2STABATT	BR2 Station Batt 13	20,568.37	40,103.33	19,534.96	49%	0.00%	20,568.37	40,103.33	19,534.96	Dec-12	Dec-13	Dec-12	Jan-14		2013
B3SWSTR11	BR3 SW Strnrs Rpl 11	(3,060.00)	-	3,060.00		0.00%	263,870.18	266,930.18	3,060.00	Jul-10	Oct-12	Jul-10	Nov-12		2013
CCAPR156	Capital CAP/REG/RECL - 011560	6,424.59	27,108.42	20,683.83	76%	0.00%	6,424.59	27,108.42	20,683.83	Jan-13	Dec-25	Jan-13	Jan-00		2013
CCAPR216	Capital CAP/REG/RECl - 012160	38,650.13	27,983.22	(10,666.91)	-38%	0.01%	38,650.13	27,983.22	(10,666.91)	Jan-13	Dec-25	Jan-13	Jan-00		2013
CCAPR236	Capital CAP/REG/RECL - 012360	10,123.89	22,589.92	12,466.03	55%	0.00%	10,123.89	22,589.92	12,466.03	Jan-13	Dec-25	Jan-13	Jan-00		2013
CCAPR246	Capital CAP/REG/RECL - 012460	77,470.01	8,011.02	(69,458.99)	-867%	0.02%	77,470.01	8,011.02	(69,458.99)	Jan-13	Dec-25	Jan-13	Jan-00		2013
CCAPR256	Capital CAP/REG/RECL - 012560	10,721.75	5,254.16	(5,467.59)	-104%	0.00%	10,721.75	5,254.16	(5,467.59)	Jan-13	Dec-25	Jan-13	Jan-00		2013
CCAPR315	Capital CAP/REG/RECL - 013150	75,814.52	20,312.28	(55,502.24)	-273%	0.02%	75,814.52	20,312.28	(55,502.24)	Jan-13	Dec-25	Jan-13	Jan-00		2013
CCAPR366	Capital CAP/REG/RECL - 013660	10,770.77	37,424.18	26,653.41	71%	0.00%	10,770.77	37,424.18	26,653.41	Jan-13	Dec-25	Jan-13	Jan-00		2013
CCAPR416	Capital CAP/REG/RECL - 014160	1,272.34	26,284.60	25,012.26	95%	0.00%	1,272.34	26,284.60	25,012.26	Jan-13	Dec-25	Jan-13	Jan-00		2013
CCAPR426	Capital CAP/REG/RECL - 014260	13,024.19	15,570.62	2,546.43	16%	0.00%	13,024.19	15,570.62	2,546.43	Jan-13	Dec-25	Jan-13	Jan-00		2013
CCAPR766	Capital CAP/REG/RECL - 017660	3,616.00	26,605.00	22,989.00	86%	0.00%	3,616.00	26,605.00	22,989.00	Jan-13	Dec-25	Jan-13	Jan-00		2013
CEMTR582	KU Electric Meters - 015820	1,306,920.92	1,672,023.56	365,102.64	22%	0.29%	1,306,920.92	1,672,023.56	365,102.64	Jan-13	Dec-19	Jan-13	Jan-00	Decrease due primarily to purchasing fewer electric meters and more gas meters as a result of the gas main & riser replacement projects.	2013
CKM011713	KU MAJOR STORM 011713	2,467.69	-	(2,467.69)		0.00%	2,467.69	-	(2,467.69)			Jan-13	Dec-13		2013
CKM062613	KU MAJOR STORM 062613	47,886.72	-	(47,886.72)		0.01%	47,886.72	-	(47,886.72)			Jun-13	Dec-13		2013
CKM071813	KU MAJOR STORM 071813	43,149.45	-	(43,149.45)		0.01%	43,149.45	-	(43,149.45)			Jul-13	Dec-13		2013

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
CKM103113	KU MAJOR STORM 103113	389,473.45	-	(389,473.45)		0.09%	389,473.45	-	(389,473.45)			Oct-13	Jul-14	Budget is developed at a high level for weather events and reallocated to individual projects as major and minor weather events as they occur. In total, the full year variance on storms is $820K over budget.	2013
CKM111713	KU MAJOR STORM 111713	68,858.78	-	(68,858.78)		0.02%	68,858.78	-	(68,858.78)			Nov-13	Jul-14		2013
CKM122113	KU MAJOR STORM 122113	45,972.21	-	(45,972.21)		0.01%	45,972.21	-	(45,972.21)			Dec-13	Jul-14		2013
CNBCD156O	NB Comm OH - 011560	300,615.81	297,820.01	(2,795.80)	-1%	0.07%	300,615.81	297,820.01	(2,795.80)	Jan-13	Dec-25	Jan-13	Jan-00		2013
CNBCD156U	NB Comm UG - 011560	113,457.90	43,203.59	(70,254.31)	-163%	0.03%	113,457.90	43,203.59	(70,254.31)	Dec-12	Dec-25	Dec-12	Jan-00		2013
CNBCD216O	NB Comm OH - 012160	297,279.88	323,417.72	26,137.84	8%	0.07%	297,279.88	323,417.72	26,137.84	Jan-13	Dec-14	Jan-13	Jan-00		2013
CNBCD216U	NB Comm UG - 012160	216,173.93	250,018.05	33,844.12	14%	0.05%	216,173.93	250,018.05	33,844.12	Jan-13	Dec-25	Jan-13	Jan-00		2013
CNBCD236O	NB Comm OH - 012360	300,813.45	390,002.30	89,188.85	23%	0.07%	300,813.45	390,002.30	89,188.85	Jan-13	Dec-25	Jan-13	Jan-00		2013
CNBCD236U	NB Comm UG - 012360	327,190.22	239,307.96	(87,882.26)	-37%	0.07%	327,190.22	239,307.96	(87,882.26)	Jan-13	Dec-25	Jan-13	Jan-00		2013
CNBCD246O	NB Comm OH - 012460	345,058.49	190,322.83	(154,735.66)	-81%	0.08%	345,058.49	190,322.83	(154,735.66)	Jan-13	Dec-25	Jan-13	Jan-00		2013
CNBCD246U	NB Comm UG - 012460	131,164.81	169,857.15	38,692.34	23%	0.03%	131,164.81	169,857.15	38,692.34	Jan-13	Dec-25	Jan-13	Jan-00		2013
CNBCD256O	NB Comm OH - 012560	277,894.00	387,027.02	109,133.02	28%	0.06%	277,894.00	387,027.02	109,133.02	Jan-13	Dec-16	Jan-13	Jan-00		2013
CNBCD256U	NB Comm UG - 012560	192,019.52	275,461.32	83,441.80	30%	0.04%	192,019.52	275,461.32	83,441.80	Jan-13	Dec-25	Jan-13	Jan-00		2013
CNBCD315O	NB Comm OH - 013150	841,327.67	992,360.05	151,032.38	15%	0.19%	841,327.67	992,360.05	151,032.38	Dec-12	Dec-25	Dec-12	Jan-00		2013
CNBCD315U	NB Comm UG - 013150	751,823.73	895,598.22	143,774.49	16%	0.17%	751,823.73	895,598.22	143,774.49	Dec-12	Dec-25	Dec-12	Jan-00		2013
CNBCD366O	NB Comm OH - 013660	565,040.53	718,032.30	152,991.77	21%	0.13%	565,040.53	718,032.30	152,991.77	Jan-13	Dec-25	Jan-13	Jan-00		2013
CNBCD366U	NB Comm UG - 013660	253,378.21	344,938.16	91,559.95	27%	0.06%	253,378.21	344,938.16	91,559.95	Jan-13	Dec-25	Jan-13	Jan-00		2013
CNBCD416O	NB Comm OH - 014160	210,582.78	86,738.87	(123,843.91)	-143%	0.05%	210,582.78	86,738.87	(123,843.91)	Dec-12	Dec-25	Dec-12	Jan-00		2013
CNBCD416U	NB Comm UG - 014160	11,668.49	49,940.64	38,272.15	77%	0.00%	11,668.49	49,940.64	38,272.15	Jan-13	Dec-25	Jan-13	Jan-00		2013
CNBCD426O	NB Comm OH - 014260	298,661.99	381,859.45	83,197.46	22%	0.07%	298,661.99	381,859.45	83,197.46	Jan-13	Dec-25	Jan-13	Jan-00		2013
CNBCD426U	NB Comm UG - 014260	350,332.54	421,527.15	71,194.61	17%	0.08%	350,332.54	421,527.15	71,194.61	Jan-13	Dec-25	Jan-13	Jan-00		2013
CNBCD766O	NB Comm OH - 017660	171,010.70	218,738.49	47,727.79	22%	0.04%	171,010.70	218,738.49	47,727.79	Jan-13	Dec-25	Jan-13	Jan-00		2013
CNBCD766U	NB Comm UG - 017660	78,823.98	89,899.36	11,075.38	12%	0.02%	78,823.98	89,899.36	11,075.38	Jan-13	Dec-25	Jan-13	Jan-00		2013
CNBRD156O	NB Resid OH - 011560	815,103.88	895,284.39	80,180.51	9%	0.18%	815,103.88	895,284.39	80,180.51	Dec-12	Dec-25	Dec-12	Jan-00		2013
CNBRD156U	NB Resid UG - 011560	245,306.84	216,761.26	(28,545.58)	-13%	0.06%	245,306.84	216,761.26	(28,545.58)	Dec-12	Dec-25	Dec-12	Jan-00		2013
CNBRD216O	NB Resid OH - 012160	371,272.18	429,722.27	58,450.09	14%	0.08%	371,272.18	429,722.27	58,450.09	Jan-13	Dec-25	Jan-13	Jan-00		2013
CNBRD216U	NB Resid UG - 012160	201,717.32	200,051.50	(1,665.82)	-1%	0.05%	201,717.32	200,051.50	(1,665.82)	Jan-13	Dec-25	Jan-13	Jan-00		2013
CNBRD236O	NB Resid OH - 012360	320,956.95	365,996.40	45,039.45	12%	0.07%	320,956.95	365,996.40	45,039.45	Jan-13	Dec-25	Jan-13	Jan-00		2013
CNBRD236U	NB Resid UG - 012360	237,799.95	172,018.96	(65,780.99)	-38%	0.05%	237,799.95	172,018.96	(65,780.99)	Jan-13	Dec-16	Jan-13	Jan-00		2013
CNBRD246O	NB Resid OH - 012460	329,697.15	350,644.18	20,947.03	6%	0.07%	329,697.15	350,644.18	20,947.03	Dec-12	Dec-25	Dec-12	Jan-00		2013
CNBRD246U	NB Resid UG - 012460	317,960.90	249,782.42	(68,178.48)	-27%	0.07%	317,960.90	249,782.42	(68,178.48)	Dec-12	Dec-25	Dec-12	Jan-00		2013
CNBRD256O	NB Resid OH - 012560	371,616.84	249,731.60	(121,885.24)	-49%	0.08%	371,616.84	249,731.60	(121,885.24)	Jan-13	Dec-25	Jan-13	Jan-00		2013
CNBRD256U	NB Resid UG - 012560	381,956.19	250,063.52	(131,892.67)	-53%	0.09%	381,956.19	250,063.52	(131,892.67)	Jan-13	Dec-25	Jan-13	Jan-00		2013
CNBRD315O	NB Resid OH - 013150	1,160,196.81	1,223,022.61	62,825.80	5%	0.26%	1,160,196.81	1,223,022.61	62,825.80	Dec-01	Dec-16	Dec-01	Jan-00		2013
CNBRD315U	NB Resid UG - 013150	1,599,867.59	1,800,563.17	200,695.58	11%	0.36%	1,599,867.59	1,800,563.17	200,695.58	Dec-12	Dec-25	Dec-12	Jan-00		2013
CNBRD366O	NB Resid OH - 013660	564,244.17	517,948.52	(46,295.65)	-9%	0.13%	564,244.17	517,948.52	(46,295.65)	Dec-12	Dec-25	Dec-12	Jan-00		2013
CNBRD366U	NB Resid UG - 013660	348,314.02	281,539.40	(66,774.62)	-24%	0.08%	348,314.02	281,539.40	(66,774.62)	Jan-13	Dec-25	Jan-13	Jan-00		2013
CNBRD416O	NB Resid OH - 014160	582,596.39	541,254.45	(41,341.94)	-8%	0.13%	582,596.39	541,254.45	(41,341.94)	Jan-13	Dec-25	Jan-13	Jan-00		2013
CNBRD416U	NB Resid UG - 014160	97,167.33	74,801.35	(22,365.98)	-30%	0.02%	97,167.33	74,801.35	(22,365.98)	Dec-12	Dec-25	Dec-12	Jan-00		2013
CNBRD426O	NB Resid OH - 014260	488,791.02	457,015.89	(31,775.13)	-7%	0.11%	488,791.02	457,015.89	(31,775.13)	Dec-12	Dec-25	Dec-12	Jan-00		2013
CNBRD426U	NB Resid UG - 014260	256,309.81	399,283.96	142,974.15	36%	0.06%	256,309.81	399,283.96	142,974.15	Jan-13	Dec-25	Jan-13	Jan-00		2013
CNBRD766O	NB Resid OH - 017660	706,516.94	715,077.83	8,560.89	1%	0.16%	706,516.94	715,077.83	8,560.89	Jan-13	Dec-25	Jan-13	Jan-00		2013
CNBRD766U	NB Resid UG - 017660	117,390.71	92,640.30	(24,750.41)	-27%	0.03%	117,390.71	92,640.30	(24,750.41)	Jan-13	Dec-25	Jan-13	Jan-00		2013
CNBSV156O	NB Elect Serv OH - 011560	306,452.41	413,166.65	106,714.24	26%	0.07%	306,452.41	413,166.65	106,714.24	Dec-12	Dec-25	Dec-12	Jan-00		2013
CNBSV156U	NB Elect Serv UG - 011560	341,126.18	370,371.16	29,244.98	8%	0.08%	341,126.18	370,371.16	29,244.98	Jan-13	Dec-25	Jan-13	Jan-00		2013
CNBSV216O	NB Elect Serv OH - 012160	226,197.93	298,692.11	72,494.18	24%	0.05%	226,197.93	298,692.11	72,494.18	Dec-12	Dec-25	Dec-12	Jan-00		2013
CNBSV216U	NB Elect Serv UG - 012160	290,126.90	317,995.88	27,868.98	9%	0.07%	290,126.90	317,995.88	27,868.98	Dec-12	Dec-25	Dec-12	Jan-00		2013
CNBSV236O	NB Elect Serv OH - 012360	278,711.81	404,347.78	125,635.97	31%	0.06%	278,711.81	404,347.78	125,635.97	Dec-12	Dec-25	Dec-12	Jan-00		2013
CNBSV236U	NB Elect Serv UG - 012360	383,158.22	399,723.84	16,565.62	4%	0.09%	383,158.22	399,723.84	16,565.62	Dec-12	Dec-25	Dec-12	Jan-00		2013
CNBSV246O	NB Elect Serv OH - 012460	357,466.68	376,280.93	18,814.25	5%	0.08%	357,466.68	376,280.93	18,814.25	Dec-12	Dec-25	Dec-12	Jan-00		2013
CNBSV246U	NB Elect Serv UG - 012460	420,138.97	444,817.98	24,679.01	6%	0.09%	420,138.97	444,817.98	24,679.01	Dec-12	Dec-25	Dec-12	Jan-00		2013
CNBSV256O	NB Elect Serv OH - 012560	125,982.06	185,251.17	59,269.11	32%	0.03%	125,982.06	185,251.17	59,269.11	Jan-13	Dec-25	Jan-13	Jan-00		2013
CNBSV256U	NB Elect Serv UG - 012560	228,795.85	215,305.06	(13,490.79)	-6%	0.05%	228,795.85	215,305.06	(13,490.79)	Jan-13	Dec-25	Jan-13	Jan-00		2013
CNBSV315O	NB Elect Serv OH - 013150	953,151.60	849,716.92	(103,434.68)	-12%	0.22%	953,151.60	849,716.92	(103,434.68)	Dec-12	Dec-25	Dec-12	Jan-00		2013
CNBSV315U	NB Elect Serv UG - 013150	1,677,849.19	1,394,651.77	(283,197.42)	-20%	0.38%	1,677,849.19	1,394,651.77	(283,197.42)	Dec-12	Dec-25	Dec-12	Jan-00		2013
CNBSV366O	NB Elect Serv OH - 013660	334,621.45	391,195.30	56,573.85	14%	0.08%	334,621.45	391,195.30	56,573.85	Jan-13	Dec-25	Jan-13	Jan-00		2013
CNBSV366U	NB Elect Serv UG - 013660	310,718.00	299,354.31	(11,363.69)	-4%	0.07%	310,718.00	299,354.31	(11,363.69)	Jan-13	Dec-25	Jan-13	Jan-00		2013
CNBSV416O	NB Elect Serv OH - 014160	165,566.22	224,163.80	58,597.58	26%	0.04%	165,566.22	224,163.80	58,597.58	Jan-13	Dec-25	Jan-13	Jan-00		2013
CNBSV416U	NB Elect Serv UG - 014160	44,312.36	59,791.92	15,479.56	26%	0.01%	44,312.36	59,791.92	15,479.56	Jan-13	Dec-25	Jan-13	Jan-00		2013
CNBSV426O	NB Elect Serv OH - 014260	148,597.40	209,096.62	60,499.22	29%	0.03%	148,597.40	209,096.62	60,499.22	Dec-12	Dec-25	Dec-12	Jan-00		2013
CNBSV426U	NB Elect Serv UG - 014260	185,203.65	199,456.83	14,253.18	7%	0.04%	185,203.65	199,456.83	14,253.18	Dec-12	Dec-25	Dec-12	Jan-00		2013
CNBSV766O	NB Elect Serv OH - 017660	188,123.79	237,707.63	49,583.84	21%	0.04%	188,123.79	237,707.63	49,583.84	Jan-13	Dec-25	Jan-13	Jan-00		2013
CNBSV766U	NB Elect Serv UG - 017660	96,188.02	86,969.33	(9,218.69)	-11%	0.02%	96,188.02	86,969.33	(9,218.69)	Jan-13	Dec-25	Jan-13	Jan-00		2013
CPBWK156	El Public Works - 011560	12,124.18	53,594.52	41,470.34	77%	0.00%	12,124.18	53,594.52	41,470.34	Oct-12	Dec-25	Oct-12	Jan-00		2013
CPBWK216	El Public Works - 012160	21,874.83	172,440.91	150,566.08	87%	0.00%	21,874.83	172,440.91	150,566.08	Jan-13	Dec-25	Jan-13	Jan-00		2013
CPBWK236	El Public Works - 012360	47,892.64	136,803.84	88,911.20	65%	0.01%	47,892.64	136,803.84	88,911.20	Jan-13	Dec-25	Jan-13	Jan-00		2013
CPBWK246	El Public Works - 012460	3,787.82	136,156.00	132,368.18	97%	0.00%	3,787.82	136,156.00	132,368.18	Jan-13	Dec-25	Jan-13	Jan-00		2013
CPBWK256	El Public Works - 012560	35,447.48	83,704.63	48,257.15	58%	0.01%	35,447.48	83,704.63	48,257.15	Jan-13	Dec-25	Jan-13	Jan-00		2013
CPBWK315	El Public Works - 013150	101,802.41	654,236.75	552,434.34	84%	0.02%	101,802.41	654,236.75	552,434.34	Dec-12	Dec-25	Dec-12	Jan-00	This is the blanket public works project for Lexington Operation Center. Decrease is due to a lack of public works projects for that area and funds were reallocated to other Op Centers public works projects.	2013
CPBWK366	El Public Works - 013660	97,361.84	203,221.88	105,860.04	52%	0.02%	97,361.84	203,221.88	105,860.04	Jan-13	Dec-25	Jan-13	Jan-00		2013
CPBWK416	El Public Works - 014160	96,241.06	57,825.92	(38,415.14)	-66%	0.02%	96,241.06	57,825.92	(38,415.14)	Jan-13	Dec-25	Jan-13	Jan-00		2013

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
CPBWK426	El Public Works - 014260	-	25,438.83	25,438.83	100%	0.00%	-	25,438.83	25,438.83	Jan-13	Dec-25				2013
CPBWK766	El Public Works - 017660	7,159.52	66,219.11	59,059.59	89%	0.00%	7,159.52	66,219.11	59,059.59	Jan-13	Dec-25	Jan-13	Jan-00		2013
CPOL156	NB Outdoor Lights - 011560	294,522.39	262,603.64	(31,918.75)	-12%	0.07%	294,522.39	262,603.64	(31,918.75)	Jan-13	Dec-25	Jan-13	Jan-00		2013
CPOL216	NB Outdoor Lights - 012160	158,269.52	259,457.59	101,188.07	39%	0.04%	158,269.52	259,457.59	101,188.07	Dec-12	Dec-25	Dec-12	Jan-00		2013
CPOL236	NB Outdoor Lights - 012360	165,511.00	144,421.88	(21,089.12)	-15%	0.04%	165,511.00	144,421.88	(21,089.12)	Dec-12	Dec-25	Dec-12	Jan-00		2013
CPOL246	NB Outdoor Lights - 012460	114,568.30	100,581.33	(13,986.97)	-14%	0.03%	114,568.30	100,581.33	(13,986.97)	Dec-12	Dec-25	Dec-12	Jan-00		2013
CPOL256	NB Outdoor Lights - 012560	111,333.47	106,523.16	(4,810.31)	-5%	0.03%	111,333.47	106,523.16	(4,810.31)	Jan-13	Dec-25	Jan-13	Jan-00		2013
CPOL315	NB Outdoor Lights - 013150	581,971.90	489,189.24	(92,782.66)	-19%	0.13%	581,971.90	489,189.24	(92,782.66)	Dec-12	Dec-25	Dec-12	Jan-00		2013
CPOL366	NB Outdoor Lights - 013660	174,329.54	159,593.64	(14,735.90)	-9%	0.04%	174,329.54	159,593.64	(14,735.90)	Jan-13	Dec-25	Jan-13	Jan-00		2013
CPOL416	NB Outdoor Lights - 014160	43,390.81	234,147.92	190,757.11	81%	0.01%	43,390.81	234,147.92	190,757.11	Jan-13	Dec-25	Jan-13	Jan-00		2013
CPOL426	NB Outdoor Lights - 014260	164,280.01	255,810.22	91,530.21	36%	0.04%	164,280.01	255,810.22	91,530.21	Dec-12	Dec-25	Dec-12	Jan-00		2013
CPOL766	NB Outdoor Lights - 017660	92,081.16	106,420.44	14,339.28	13%	0.02%	92,081.16	106,420.44	14,339.28	Dec-12	Dec-25	Dec-12	Jan-00		2013
CRCST156	Cust Requested - 011560	149,015.46	170,049.77	21,034.31	12%	0.03%	149,015.46	170,049.77	21,034.31	Jan-13	Dec-25	Jan-13	Jan-00		2013
CRCST216	Cust Requested - 012160	77,825.70	81,554.74	3,729.04	5%	0.02%	77,825.70	81,554.74	3,729.04	Jan-13	Dec-25	Jan-13	Jan-00		2013
CRCST236	Cust Requested - 012360	(8,443.68)	69,223.92	77,667.60	112%	0.00%	(8,443.68)	69,223.92	77,667.60	Jan-13	Dec-25	Jan-13	Jan-00		2013
CRCST246	Cust Requested - 012460	20,723.70	22,111.21	1,387.51	6%	0.00%	20,723.70	22,111.21	1,387.51	Jan-13	Dec-25	Jan-13	Jan-00		2013
CRCST256	Cust Requested - 012560	87,643.48	50,887.69	(36,755.79)	-72%	0.02%	87,643.48	50,887.69	(36,755.79)	Jan-13	Dec-25	Jan-13	Jan-00		2013
CRCST315	Cust Requested - 013150	272,791.78	213,265.78	(59,526.00)	-28%	0.06%	272,791.78	213,265.78	(59,526.00)	Dec-12	Dec-25	Dec-12	Jan-00		2013
CRCST366	Cust Requested - 013660	33,636.42	49,184.84	15,548.42	32%	0.01%	33,636.42	49,184.84	15,548.42	Jan-13	Dec-25	Jan-13	Jan-00		2013
CRCST416	Cust Requested - 014160	117,210.94	79,600.58	(37,610.36)	-47%	0.03%	117,210.94	79,600.58	(37,610.36)	Jan-13	Dec-25	Jan-13	Jan-00		2013
CRCST426	Cust Requested - 014260	51,748.44	50,420.20	(1,328.24)	-3%	0.01%	51,748.44	50,420.20	(1,328.24)	Jan-13	Dec-25	Jan-13	Jan-00		2013
CRCST766	Cust Requested - 017660	43,338.73	45,079.50	1,740.77	4%	0.01%	43,338.73	45,079.50	1,740.77	Jan-13	Dec-25	Jan-13	Jan-00		2013
CRDD156O	Capital Rep Def OH - 011560	1,246,062.00	927,350.15	(318,711.85)	-34%	0.28%	1,246,062.00	927,350.15	(318,711.85)	Dec-12	Dec-10	Dec-12	Jan-00	Variance to budget reflects actual versus projected investments associated with repairing and replacing overhead defective equipment. Annual budgets are based on historical investment rates for repairing and replacing overhead defective equipment.	2013
CRDD156U	Capital Rep Def UG - 011560	15,648.14	19,571.06	3,922.92	20%	0.00%	15,648.14	19,571.06	3,922.92	Jan-13	Dec-25	Jan-13	Jan-00		2013
CRDD216O	Capital Rep Def OH - 012160	167,380.87	250,011.94	82,631.07	33%	0.04%	167,380.87	250,011.94	82,631.07	Jan-13	Aug-13	Jan-13	Jan-00		2013
CRDD216U	Capital Rep Def UG - 012160	11,546.68	13,209.13	1,662.45	13%	0.00%	11,546.68	13,209.13	1,662.45	Jan-13	Dec-25	Jan-13	Jan-00		2013
CRDD236O	Capital Rep Def OH - 012360	355,274.68	351,452.68	(3,822.00)	-1%	0.08%	355,274.68	351,452.68	(3,822.00)	Jan-13	Aug-12	Jan-13	Jan-00		2013
CRDD236U	Capital Rep Def UG - 012360	35,183.69	24,172.02	(11,011.67)	-46%	0.01%	35,183.69	24,172.02	(11,011.67)	Jan-13	Dec-25	Jan-13	Jan-00		2013
CRDD246O	Capital Rep Def OH - 012460	84,989.64	250,598.13	165,608.49	66%	0.02%	84,989.64	250,598.13	165,608.49	Jan-13	Aug-12	Jan-13	Jan-00		2013
CRDD246U	Capital Rep Def UG - 012460	15,085.64	6,528.02	(8,557.62)	-131%	0.00%	15,085.64	6,528.02	(8,557.62)	Jan-13	Dec-25	Jan-13	Jan-00		2013
CRDD256O	Capital Rep Def OH - 012560	184,750.98	174,827.19	(9,923.79)	-6%	0.04%	184,750.98	174,827.19	(9,923.79)	Jan-13	Aug-12	Jan-13	Jan-00		2013
CRDD256U	Capital Rep Def UG - 012560	18,223.68	9,832.73	(8,390.95)	-85%	0.00%	18,223.68	9,832.73	(8,390.95)	Jan-13	Dec-25	Jan-13	Jan-00		2013
CRDD315O	Capital Rep Def OH - 013150	843,517.77	505,059.97	(338,457.80)	-67%	0.19%	843,517.77	505,059.97	(338,457.80)	Dec-12	Aug-13	Dec-12	Jan-00	This is the Repair Defective Equipment blanket for the Lexington Operations Center. Increase is due to more than anticipated repair work. Funds were reallocated from other Operation Centers to cover the difference.	2013
CRDD315U	Capital Rep Def UG - 013150	420,037.34	254,524.08	(165,513.26)	-65%	0.09%	420,037.34	254,524.08	(165,513.26)	Dec-12	Dec-25	Dec-12	Jan-00		2013
CRDD366O	Capital Rep Def OH - 013660	241,949.51	222,296.40	(19,653.11)	-9%	0.05%	241,949.51	222,296.40	(19,653.11)	Jan-13	Dec-12	Jan-13	Jan-00		2013
CRDD366U	Capital Rep Def UG - 013660	19,298.65	45,200.08	25,901.43	57%	0.00%	19,298.65	45,200.08	25,901.43	Jan-13	Dec-25	Jan-13	Jan-00		2013
CRDD416O	Capital Rep Def OH - 014160	34,903.07	74,481.97	39,578.90	53%	0.01%	34,903.07	74,481.97	39,578.90	Jan-13	Aug-12	Jan-13	Jan-00		2013
CRDD416U	Capital Rep Def UG - 014160	-	5,256.92	5,256.92	100%	0.00%	-	5,256.92	5,256.92	Jan-13	Dec-25				2013
CRDD426O	Capital Rep Def OH - 014260	135,925.82	169,427.06	33,501.24	20%	0.03%	135,925.82	169,427.06	33,501.24	Jan-13	Dec-09	Jan-13	Jan-00		2013
CRDD426U	Capital Rep Def UG - 014260	18,226.51	20,760.80	2,534.29	12%	0.00%	18,226.51	20,760.80	2,534.29	Jan-13	Dec-25	Jan-13	Jan-00		2013
CRDD766O	Capital Rep Def OH - 017660	15,745.49	84,310.71	68,565.22	81%	0.00%	15,745.49	84,310.71	68,565.22	Jan-13	Jan-00	Jan-13	Jan-00		2013
CRDD766U	Capital Rep Def UG - 017660	-	5,321.00	5,321.00	100%	0.00%	-	5,321.00	5,321.00	Jan-13	Dec-25				2013
CRELD156	Capital Reliability - 011560	208,517.07	170,768.40	(37,748.67)	-22%	0.05%	208,517.07	170,768.40	(37,748.67)	Jan-13	Dec-25	Jan-13	Jan-00		2013
CRELD216	Capital Reliability - 012160	71,011.46	73,031.40	2,019.94	3%	0.02%	71,011.46	73,031.40	2,019.94	Jan-13	Dec-25	Jan-13	Jan-00		2013
CRELD236	Capital Reliability - 012360	80,408.09	78,891.84	(1,516.25)	-2%	0.02%	80,408.09	78,891.84	(1,516.25)	Jan-13	Dec-25	Jan-13	Jan-00		2013
CRELD246	Capital Reliability - 012460	37,755.66	69,722.19	31,966.53	46%	0.01%	37,755.66	69,722.19	31,966.53	Jan-13	Dec-25	Jan-13	Jan-00		2013
CRELD256	Capital Reliability - 012560	104,534.96	129,743.68	25,208.72	19%	0.02%	104,534.96	129,743.68	25,208.72	Jan-13	Dec-25	Jan-13	Jan-00		2013
CRELD315	Capital Reliability - 013150	314,023.46	531,026.04	217,002.58	41%	0.07%	314,023.46	531,026.04	217,002.58	Dec-12	Dec-25	Dec-12	Jan-00		2013
CRELD366	Capital Reliability - 013660	160,292.75	157,121.20	(3,171.55)	-2%	0.04%	160,292.75	157,121.20	(3,171.55)	Jan-13	Dec-25	Jan-13	Jan-00		2013
CRELD416	Capital Reliability - 014160	39,689.92	114,857.81	75,167.89	65%	0.01%	39,689.92	114,857.81	75,167.89	Jan-13	Dec-25	Jan-13	Jan-00		2013
CRELD426	Capital Reliability - 014260	42,059.03	44,116.84	2,057.81	5%	0.01%	42,059.03	44,116.84	2,057.81	Jan-13	Dec-25	Jan-13	Jan-00		2013
CRELD766	Capital Reliability - 017660	27,552.43	99,721.36	72,168.93	72%	0.01%	27,552.43	99,721.36	72,168.93	Jan-13	Dec-25	Jan-13	Jan-00		2013
CRPOL156	Repair Outdoor Lights - 011560	323,019.17	243,677.58	(79,341.59)	-33%	0.07%	323,019.17	243,677.58	(79,341.59)	Dec-12	Dec-14	Dec-12	Jan-00		2013
CRPOL216	Repair Outdoor Lights - 012160	151,263.68	80,086.60	(71,177.08)	-89%	0.03%	151,263.68	80,086.60	(71,177.08)	Dec-12	Dec-25	Dec-12	Jan-00		2013
CRPOL236	Repair Outdoor Lights - 012360	130,817.77	144,727.92	13,910.15	10%	0.03%	130,817.77	144,727.92	13,910.15	Jan-13	Dec-25	Jan-13	Jan-00		2013
CRPOL246	Repair Outdoor Lights - 012460	154,659.69	81,011.40	(73,648.29)	-91%	0.03%	154,659.69	81,011.40	(73,648.29)	Jan-13	Dec-25	Jan-13	Jan-00		2013
CRPOL256	Repair Outdoor Lights - 012560	167,339.12	145,378.84	(21,960.28)	-15%	0.04%	167,339.12	145,378.84	(21,960.28)	Jan-13	Dec-25	Jan-13	Jan-00		2013
CRPOL315	Repair Outdoor Lights - 013150	181,527.66	201,209.56	19,681.90	10%	0.04%	181,527.66	201,209.56	19,681.90	Jan-13	Dec-25	Jan-13	Jan-00		2013
CRPOL366	Repair Outdoor Lights - 013660	76,786.44	85,067.76	8,281.32	10%	0.02%	76,786.44	85,067.76	8,281.32	Jan-13	Dec-25	Jan-13	Jan-00		2013
CRPOL416	Repair Outdoor Lights - 014160	174,156.94	73,596.62	(100,560.32)	-137%	0.04%	174,156.94	73,596.62	(100,560.32)	Dec-12	Dec-25	Dec-12	Jan-00		2013
CRPOL426	Repair Outdoor Lights - 014260	150,814.50	100,469.70	(50,344.80)	-50%	0.03%	150,814.50	100,469.70	(50,344.80)	Dec-12	Dec-25	Dec-12	Jan-00		2013
CRPOL766	Repair Outdoor Lights - 017660	67,329.65	26,605.00	(40,724.65)	-153%	0.02%	67,329.65	26,605.00	(40,724.65)	Jan-13	Dec-25	Jan-13	Jan-00		2013
CRPOLE156	Pole Repair/Replace - 011560	1,227,238.89	1,713,968.96	486,730.07	28%	0.28%	1,227,238.89	1,713,968.96	486,730.07	Dec-12	Dec-25	Dec-12	Jan-00	Variance to budget reflects actual versus projected investments associated with repairing or replacing defective poles. Annual budgets are based on historical investment rates for addressing defective poles.	2013
CRPOLE216	Pole Repair/Replace - 012160	381,090.64	400,490.60	19,399.96	5%	0.09%	381,090.64	400,490.60	19,399.96	Jan-13	Dec-25	Jan-13	Jan-00		2013
CRPOLE236	Pole Repair/Replace - 012360	324,407.41	234,840.30	(89,567.11)	-38%	0.07%	324,407.41	234,840.30	(89,567.11)	Jan-13	Dec-25	Jan-13	Jan-00		2013
CRPOLE246	Pole Repair/Replace - 012460	453,612.60	308,812.21	(144,800.39)	-47%	0.10%	453,612.60	308,812.21	(144,800.39)	Jan-13	Dec-25	Jan-13	Jan-00		2013
CRPOLE256	Pole Repair/Replace - 012560	252,754.72	450,060.39	197,305.67	44%	0.06%	252,754.72	450,060.39	197,305.67	Jan-13	Dec-25	Jan-13	Jan-00		2013
CRPOLE315	Pole Repair/Replace - 013150	634,282.01	579,204.82	(55,077.19)	-10%	0.14%	634,282.01	579,204.82	(55,077.19)	Dec-12	Dec-25	Dec-12	Jan-00		2013

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
CRPOLE366	Pole Repair/Replace - 013660	287,636.37	315,893.63	28,257.26	9%	0.06%	287,636.37	315,893.63	28,257.26	Jan-13	Dec-25	Jan-13	Jan-00		2013
CRPOLE416	Pole Repair/Replace - 014160	175,834.12	198,954.30	23,120.18	12%	0.04%	175,834.12	198,954.30	23,120.18	Jan-13	Dec-25	Jan-13	Jan-00		2013
CRPOLE426	Pole Repair/Replace - 014260	134,996.40	209,049.39	74,052.99	35%	0.03%	134,996.40	209,049.39	74,052.99	Dec-12	Dec-25	Dec-12	Jan-00		2013
CRPOLE766	Pole Repair/Replace - 017660	280,687.20	172,398.16	(108,289.04)	-63%	0.06%	280,687.20	172,398.16	(108,289.04)	Dec-12	Dec-25	Dec-12	Jan-00		2013
CRSTLT156	Repair Street Lights - 011560	111,827.19	177,297.54	65,470.35	37%	0.03%	111,827.19	177,297.54	65,470.35	Dec-12	Dec-25	Dec-12	Jan-00		2013
CRSTLT216	Repair Street Lights - 012160	189,183.68	85,015.38	(104,168.30)	-123%	0.04%	189,183.68	85,015.38	(104,168.30)	Jan-13	Dec-25	Jan-13	Jan-00		2013
CRSTLT236	Repair Street Lights - 012360	143,654.04	89,938.87	(53,715.17)	-60%	0.03%	143,654.04	89,938.87	(53,715.17)	Jan-13	Dec-25	Jan-13	Jan-00		2013
CRSTLT246	Repair Street Lights - 012460	124,772.95	95,793.06	(28,979.89)	-30%	0.03%	124,772.95	95,793.06	(28,979.89)	Dec-12	Dec-25	Dec-12	Jan-00		2013
CRSTLT256	Repair Street Lights - 012560	143,197.15	115,125.28	(28,071.87)	-24%	0.03%	143,197.15	115,125.28	(28,071.87)	Jan-13	Dec-25	Jan-13	Jan-00		2013
CRSTLT315	Repair Street Lights - 013150	540,229.29	700,064.99	159,835.70	23%	0.12%	540,229.29	700,064.99	159,835.70	Dec-12	Dec-25	Dec-12	Jan-00		2013
CRSTLT366	Repair Street Lights - 013660	71,373.83	119,036.35	47,662.52	40%	0.02%	71,373.83	119,036.35	47,662.52	Jan-13	Dec-25	Jan-13	Jan-00		2013
CRSTLT416	Repair Street Lights - 014160	24,793.19	25,006.30	213.11	1%	0.01%	24,793.19	25,006.30	213.11	Dec-12	Dec-25	Dec-12	Jan-00		2013
CRSTLT426	Repair Street Lights - 014260	96,943.09	99,461.42	2,518.33	3%	0.02%	96,943.09	99,461.42	2,518.33	Dec-12	Dec-25	Dec-12	Jan-00		2013
CRSTLT766	Repair Street Lights - 017660	34,993.79	5,321.00	(29,672.79)	-558%	0.01%	34,993.79	5,321.00	(29,672.79)	Jan-13	Dec-25	Jan-13	Jan-00		2013
CSTLT156	NB Street Lights - 011560	132,434.26	79,604.68	(52,829.58)	-66%	0.03%	132,434.26	79,604.68	(52,829.58)	Jan-13	Dec-25	Jan-13	Jan-00		2013
CSTLT216	NB Street Lights - 012160	140,278.22	237,855.60	97,577.38	41%	0.03%	140,278.22	237,855.60	97,577.38	Dec-12	Dec-25	Dec-12	Jan-00		2013
CSTLT236	NB Street Lights - 012360	178,615.39	223,283.88	44,668.49	20%	0.04%	178,615.39	223,283.88	44,668.49	Dec-12	Dec-25	Dec-12	Jan-00		2013
CSTLT246	NB Street Lights - 012460	104,691.68	218,327.34	113,635.66	52%	0.02%	104,691.68	218,327.34	113,635.66	Jan-13	Dec-25	Jan-13	Jan-00		2013
CSTLT256	NB Street Lights - 012560	54,874.12	90,325.92	35,451.80	39%	0.01%	54,874.12	90,325.92	35,451.80	Jan-13	Dec-25	Jan-13	Jan-00		2013
CSTLT315	NB Street Lights - 013150	744,366.41	718,320.00	(26,046.41)	-4%	0.17%	744,366.41	718,320.00	(26,046.41)	Jan-13	Dec-25	Jan-13	Jan-00		2013
CSTLT366	NB Street Lights - 013660	115,124.09	187,605.64	72,481.55	39%	0.03%	115,124.09	187,605.64	72,481.55	Jan-13	Dec-25	Jan-13	Jan-00		2013
CSTLT416	NB Street Lights - 014160	34,233.75	89,896.97	55,663.22	62%	0.01%	34,233.75	89,896.97	55,663.22	Jan-13	Dec-25	Jan-13	Jan-00		2013
CSTLT426	NB Street Lights - 014260	33,099.10	150,303.72	117,204.62	78%	0.01%	33,099.10	150,303.72	117,204.62	Jan-13	Dec-25	Jan-13	Jan-00		2013
CSTLT766	NB Street Lights - 017660	23,701.54	21,284.00	(2,417.54)	-11%	0.01%	23,701.54	21,284.00	(2,417.54)	Jan-13	Dec-25	Jan-13	Jan-00		2013
CSTRM156	Cap Minor Storms - 011560	131,147.59	-	(131,147.59)		0.03%	131,147.59	-	(131,147.59)			Jan-13	Jan-00		2013
CSTRM216	Cap Minor Storms - 012160	149,087.39	-	(149,087.39)		0.03%	149,087.39	-	(149,087.39)			Jan-13	Jan-00		2013
CSTRM236	Cap Minor Storms - 012360	61,089.18	-	(61,089.18)		0.01%	61,089.18	-	(61,089.18)			Jan-13	Jan-00		2013
CSTRM246	Cap Minor Storms - 012460	29,912.05	-	(29,912.05)		0.01%	29,912.05	-	(29,912.05)			Jan-13	Jan-00		2013
CSTRM256	Cap Minor Storms - 012560	39,412.36	-	(39,412.36)		0.01%	39,412.36	-	(39,412.36)			Jan-13	Jan-00		2013
CSTRM315	Cap Minor Storms - 013150	200,827.10	-	(200,827.10)		0.05%	200,827.10	-	(200,827.10)			Dec-12	Jan-00		2013
CSTRM366	Cap Minor Storms - 013660	34,131.51	-	(34,131.51)		0.01%	34,131.51	-	(34,131.51)			Jan-13	Jan-00		2013
CSTRM416	Cap Minor Storms - 014160	96,228.61	-	(96,228.61)		0.02%	96,228.61	-	(96,228.61)			Jan-13	Jan-00		2013
CSTRM426	Cap Minor Storms - 014260	278,320.38	-	(278,320.38)		0.06%	278,320.38	-	(278,320.38)			Jan-13	Jan-00		2013
CSTRM766	Cap Minor Storms - 017660	16,619.45	-	(16,619.45)		0.00%	16,619.45	-	(16,619.45)			Jan-13	Jan-00		2013
CSTRMKU	Cap KU Major Storms	-	1,109,800.00	1,109,800.00	100%	0.00%	-	1,109,800.00	1,109,800.00	Jan-13	Dec-25	Jan-13	Jan-00	Budget is developed at a high level for weather events and reallocated to individual projects as major and minor weather events as they occur. In total, the full year variance on storms is $820K over budget.	2013
CSYSEN156	Sys Enh - 011560	143,018.81	195,439.40	52,420.59	27%	0.03%	143,018.81	195,439.40	52,420.59	Jan-13	Dec-25	Jan-13	Jan-00		2013
CSYSEN216	Sys Enh - 012160	177,892.32	193,226.78	15,334.46	8%	0.04%	177,892.32	193,226.78	15,334.46	Jan-13	Dec-25	Jan-13	Jan-00		2013
CSYSEN236	Sys Enh - 012360	7,360.98	39,446.04	32,085.06	81%	0.00%	7,360.98	39,446.04	32,085.06	Jan-13	Dec-25	Jan-13	Jan-00		2013
CSYSEN246	Sys Enh - 012460	37,493.00	52,369.71	14,876.71	28%	0.01%	37,493.00	52,369.71	14,876.71	Dec-12	Dec-25	Dec-12	Jan-00		2013
CSYSEN256	Sys Enh - 012560	195,877.07	100,379.56	(95,497.51)	-95%	0.04%	195,877.07	100,379.56	(95,497.51)	Jan-13	Dec-25	Jan-13	Jan-00		2013
CSYSEN315	Sys Enh - 013150	319,125.62	316,994.45	(2,131.17)	-1%	0.07%	319,125.62	316,994.45	(2,131.17)	Dec-12	Dec-25	Dec-12	Jan-00		2013
CSYSEN366	Sys Enh - 013660	105,389.34	96,869.88	(8,519.46)	-9%	0.02%	105,389.34	96,869.88	(8,519.46)	Jan-13	Dec-25	Jan-13	Jan-00		2013
CSYSEN416	Sys Enh - 014160	69,245.62	76,410.10	7,164.48	9%	0.02%	69,245.62	76,410.10	7,164.48	Jan-13	Dec-25	Jan-13	Jan-00		2013
CSYSEN426	Sys Enh - 014260	46,903.20	99,727.20	52,824.00	53%	0.01%	46,903.20	99,727.20	52,824.00	Jan-13	Dec-25	Jan-13	Jan-00		2013
CSYSEN766	Sys Enh - 017660	(79,241.63)	76,864.32	156,105.95	203%	-0.02%	(79,241.63)	76,864.32	156,105.95	Jan-13	Dec-25	Jan-13	Jan-00		2013
CTBRD156O	Cap Trouble Orders OH - 011560	121,389.11	159,021.89	37,632.78	24%	0.03%	121,389.11	159,021.89	37,632.78	Jan-13	Dec-25	Jan-13	Jan-00		2013
CTBRD156U	Cap Trouble Orders UG - 011560	12,828.43	-	(12,828.43)		0.00%	12,828.43	-	(12,828.43)			Jan-13	Jan-00		2013
CTBRD216O	Cap Trouble Orders OH - 012160	69,714.92	93,000.89	23,285.97	25%	0.02%	69,714.92	93,000.89	23,285.97	Jan-12	Dec-25	Jan-12	Jan-00		2013
CTBRD216U	Cap Trouble Orders UG - 012160	6,705.43	-	(6,705.43)		0.00%	6,705.43	-	(6,705.43)			Jan-13	Jan-00		2013
CTBRD236O	Cap Trouble Orders OH - 012360	57,077.42	39,808.19	(17,269.23)	-43%	0.01%	57,077.42	39,808.19	(17,269.23)	Jan-13	Dec-25	Jan-13	Jan-00		2013
CTBRD236U	Cap Trouble Orders UG - 012360	7,700.60	-	(7,700.60)		0.00%	7,700.60	-	(7,700.60)			Jan-13	Jan-00		2013
CTBRD246O	Cap Trouble Orders OH - 012460	146,341.50	154,461.24	8,119.74	5%	0.03%	146,341.50	154,461.24	8,119.74	Jan-13	Dec-25	Jan-13	Jan-00		2013
CTBRD246U	Cap Trouble Orders UG - 012460	920.63	-	(920.63)		0.00%	920.63	-	(920.63)			Jan-13	Jan-00		2013
CTBRD256O	Cap Trouble Orders OH - 012560	77,986.72	100,811.80	22,825.08	23%	0.02%	77,986.72	100,811.80	22,825.08	Jan-13	Dec-25	Jan-13	Jan-00		2013
CTBRD315O	Cap Trouble Orders OH - 013150	82,346.32	150,360.08	68,013.76	45%	0.02%	82,346.32	150,360.08	68,013.76	Dec-12	Dec-25	Dec-12	Jan-00		2013
CTBRD315U	Cap Trouble Orders UG - 013150	9,298.98	-	(9,298.98)		0.00%	9,298.98	-	(9,298.98)			Jan-13	Jan-00		2013
CTBRD366O	Cap Trouble Orders OH - 013660	40,643.62	73,662.84	33,019.22	45%	0.01%	40,643.62	73,662.84	33,019.22	Jan-13	Dec-25	Jan-13	Jan-00		2013
CTBRD366U	Cap Trouble Orders UG - 013660	11,087.60	18,399.56	7,311.96	40%	0.00%	11,087.60	18,399.56	7,311.96	Jan-13	Dec-09	Jan-13	Jan-00		2013
CTBRD416O	Cap Trouble Orders OH - 014160	110,338.01	93,737.28	(16,600.73)	-18%	0.02%	110,338.01	93,737.28	(16,600.73)	Jan-13	Dec-25	Jan-13	Jan-00		2013
CTBRD416U	Cap Trouble Order UG - 014160	2,658.05	5,858.61	3,200.56	55%	0.00%	2,658.05	5,858.61	3,200.56	Jan-13	Dec-12	Jan-13	Jan-00		2013
CTBRD426O	Cap Trouble Orders OH - 014260	220,792.76	309,023.95	88,231.19	29%	0.05%	220,792.76	309,023.95	88,231.19	Jan-13	Dec-25	Jan-13	Jan-00		2013
CTBRD766O	Cap Trouble Orders OH - 017660	68,758.70	121,247.64	52,488.94	43%	0.02%	68,758.70	121,247.64	52,488.94	Jan-13	Dec-25	Jan-13	Jan-00		2013
CTBRD766U	Cap Trouble Orders UG - 017660	2,272.35	-	(2,272.35)		0.00%	2,272.35	-	(2,272.35)			Jan-13	Jan-00		2013
CTPD156	Capital Thrd Party - 011560	4,270.45	20,639.23	16,368.78	79%	0.00%	4,270.45	20,639.23	16,368.78	Jan-13	Dec-25	Jan-13	Jan-00		2013
CTPD216	Capital Thrd Party - 012160	21,662.90	44,476.61	22,813.71	51%	0.00%	21,662.90	44,476.61	22,813.71	Jan-13	Dec-25	Jan-13	Jan-00		2013
CTPD236	Capital Thrd Party - 012360	40,655.82	64,737.71	24,081.89	37%	0.01%	40,655.82	64,737.71	24,081.89	Dec-12	Dec-25	Dec-12	Jan-00		2013
CTPD246	Capital Thrd Party - 012460	47,560.51	15,135.06	(32,425.45)	-214%	0.01%	47,560.51	15,135.06	(32,425.45)	Jan-13	Dec-25	Jan-13	Jan-00		2013
CTPD256	Capital Thrd Party - 012560	38,834.70	44,825.73	5,991.03	13%	0.01%	38,834.70	44,825.73	5,991.03	Jan-13	Dec-25	Jan-13	Jan-00		2013
CTPD315	Capital Thrd Party - 013150	145,374.85	226,068.88	80,694.03	36%	0.03%	145,374.85	226,068.88	80,694.03	Dec-12	Dec-25	Dec-12	Jan-00		2013
CTPD366	Capital Thrd Party - 013660	16,392.03	28,640.13	12,248.10	43%	0.00%	16,392.03	28,640.13	12,248.10	Dec-12	Dec-25	Dec-12	Jan-00		2013
CTPD416	Capital Thrd Party - 014160	(807.98)	5,256.92	6,064.90	115%	0.00%	(807.98)	5,256.92	6,064.90	Jan-13	Dec-25	Jan-13	Jan-00		2013
CTPD426	Capital Thrd Party - 014260	27,253.66	45,015.54	17,761.88	39%	0.01%	27,253.66	45,015.54	17,761.88	Jan-13	Dec-25	Jan-13	Jan-00		2013
CTPD766	Capital Thrd Party - 017660	15,667.92	21,284.06	5,616.14	26%	0.00%	15,667.92	21,284.06	5,616.14	Dec-12	Dec-25	Dec-12	Jan-00		2013

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
CXFRM156	NB Transformers - 011560	27,520.36	34,427.96	6,907.60	20%	0.01%	27,520.36	34,427.96	6,907.60	Jan-13	Dec-25	Jan-13	Jan-00		2013
CXFRM216	NB Transformers - 012160	58,779.33	39,573.65	(19,205.68)	-49%	0.01%	58,779.33	39,573.65	(19,205.68)	Jan-13	Dec-25	Jan-13	Jan-00		2013
CXFRM236	NB Transformers - 012360	42,723.89	84,816.84	42,092.95	50%	0.01%	42,723.89	84,816.84	42,092.95	Dec-12	Dec-25	Dec-12	Jan-00		2013
CXFRM246	NB Transformers - 012460	46,247.08	70,630.40	24,383.32	35%	0.01%	46,247.08	70,630.40	24,383.32	Jan-13	Dec-25	Jan-13	Jan-00		2013
CXFRM256	NB Transformers - 012560	60,637.76	69,711.80	9,074.04	13%	0.01%	60,637.76	69,711.80	9,074.04	Jan-13	Dec-25	Jan-13	Jan-00		2013
CXFRM301	KU Line Transformers	6,159,351.91	6,270,000.00	110,648.09	2%	1.39%	6,159,351.91	6,270,000.00	110,648.09	Jan-13	Dec-25	Jan-13	Jan-00		2013
CXFRM315	NB Transformers - 013150	204,333.89	185,047.85	(19,286.04)	-10%	0.05%	204,333.89	185,047.85	(19,286.04)	Dec-12	Dec-25	Dec-12	Jan-00		2013
CXFRM366	NB Transformers - 013660	33,536.97	69,230.76	35,693.79	52%	0.01%	33,536.97	69,230.76	35,693.79	Jan-13	Dec-25	Jan-13	Jan-00		2013
CXFRM416	NB Transformers - 014160	5,548.72	24,656.14	19,107.42	77%	0.00%	5,548.72	24,656.14	19,107.42	Jan-13	Dec-25	Jan-13	Jan-00		2013
CXFRM426	NB Transformers - 014260	1,504.28	25,951.00	24,446.72	94%	0.00%	1,504.28	25,951.00	24,446.72	Jan-13	Dec-25	Jan-13	Jan-00		2013
CXFRM766	NB Transformers - 017660	17,365.12	18,623.50	1,258.38	7%	0.00%	17,365.12	18,623.50	1,258.38	Jan-13	Dec-25	Jan-13	Jan-00		2013
ECAPRR216	Instl cap/reg/recl-Danville	10,652.92	-	(10,652.92)		0.00%	10,652.92	-	(10,652.92)	Jan-01	Dec-25	Jan-01	Dec-12		2013
ECAPRR236	Inst cap/reg/recl-Richmond	1,570.11	-	(1,570.11)		0.00%	1,570.11	-	(1,570.11)	Jan-01	Dec-25	Jan-01	Dec-12		2013
ECAPRR315	Inst cap/reg/recl-Lexington	30,507.69	-	(30,507.69)		0.01%	30,507.69	-	(30,507.69)	Jan-01	Dec-25	Jan-01	Dec-12		2013
ECAPRR366	Inst cap/reg/recl-Maysville	745.57	-	(745.57)		0.00%	745.57	-	(745.57)	Jan-01	Dec-25	Jan-01	Oct-09		2013
K5-2012	RELOCATION T-LINES KU 2012	38,773.89	-	(38,773.89)		0.01%	38,773.89	-	(38,773.89)	Jan-12	Apr-13	Jan-12	Jan-00		2013
K5-2013	RELOCATIONS T LINES KU	873.04	145,663.86	144,790.82	99%	0.00%	873.04	145,663.86	144,790.82	Jul-10	Jan-14	Jul-10	Sep-14		2013
K6-2012	NEW FACILITIES T-LINES KU 2012	116,610.15	-	(116,610.15)		0.03%	392,674.77	276,064.62	(116,610.15)	Jan-12	Dec-12	Jan-12	Jan-00		2013
K6-2013	NEW FACILITIES T-LINE KU 2013	106,898.39	178,759.11	71,860.72	40%	0.02%	106,898.39	178,759.11	71,860.72	Jul-10	Jan-14	Jul-10	Jan-00		2013
K8-2012	STORM DAMAGE T-LINE KU 2012	26,082.84	-	(26,082.84)		0.01%	26,082.84	-	(26,082.84)	Jan-12	Jan-13	Jan-12	Jan-00		2013
K8-2013	STORM DAMAGE T-LINE KU 2013	969,763.29	221,388.74	(748,374.55)	-338%	0.22%	969,763.29	221,388.74	(748,374.55)	Jul-10	Jan-14	Jul-10	Jan-00	Storm costs exceeded amounts assumed in the budget for 2013.	2013
K9-2010	PRIORITY REPL T-LINES KU 2010	(24,284.39)	-	24,284.39		-0.01%	(24,284.39)	-	24,284.39	Dec-09	Feb-12	Dec-09	Jan-00		2013
K9-2011	PRIORITY REPL T-LINES KU 2011	(46,812.98)	-	46,812.98		-0.01%	(46,812.98)	-	46,812.98	Sep-10	Nov-12	Sep-10	Jan-00		2013
K9-2012	PRIORITY REPL T-LINES KU 2012	940,758.50	-	(940,758.50)		0.21%	940,758.50	-	(940,758.50)	Jun-11	May-13	Jun-11	Jan-00	Completion of work started during the prior year. Due to the nature of this project, replacements are often identified and started during one year but are often outage dependent and completed during the following year.	2013
K9-2013	PRIORITY REPL T-LINES KU 2013	7,550,842.67	1,456,507.98	(6,094,334.69)	-418%	1.70%	7,550,842.67	1,456,507.98	(6,094,334.69)	Jul-10	Jan-14	Jul-10	Jan-00	Replaced more poles than originally planned. Overhead line crews are utilized on pole replacement blankets when outages are not available to complete larger scale line work.	2013
KBATTRY11	Batteries KU-11	(4,511.37)	-	4,511.37		0.00%	11,598.44	16,109.81	4,511.37			Jan-11	Dec-11		2013
KBATTRY12	Batteries KU-12	940.80	-	(940.80)		0.00%	234,035.43	233,094.63	(940.80)	Jan-12	Dec-12	Jan-12	Dec-12		2013
KBATTRY13	Batteries KU-13	139,238.52	150,220.80	10,982.28	7%	0.03%	139,238.52	150,220.80	10,982.28	Jan-13	Dec-13	Jan-13	Jan-14		2013
KBR-11	KU Breaker Replacements-11	(695,503.19)	-	695,503.19		-0.16%	(695,503.19)	-	695,503.19	Jan-11	Dec-11	Jan-11	Nov-12	Spare breaker costs were moved to specific projects.	2013
KBR-12	KU Breaker Replacements-12	(160,178.97)	-	160,178.97		-0.04%	(160,178.97)	-	160,178.97	Oct-11	Apr-13	Oct-11	May-13		2013
KBR-13	KU Breaker Replacements-13	1,297,158.24	2,100,230.26	803,072.02	38%	0.29%	1,297,158.24	2,100,230.26	803,072.02	Jan-13	Dec-13	Jan-13	Jan-14	Budget is developed at a higher level to encompass multiple projects. Fewer replacements were needed on this project and the remaining funding was used for other projects.	2013
KCI-12	KU Capacitor Installations12	(367.61)	-	367.61		0.00%	-	367.61	367.61	Jan-12	Dec-12	Jan-12	Dec-12		2013
KCR-12	KU Carrier Add/Replcmnts12	6,946.02	-	(6,946.02)		0.00%	6,946.02	-	(6,946.02)	Jan-12	Dec-12	Jan-12	Dec-12		2013
KDISCAP12	KU Distribution Capacitors2012	38,841.00	-	(38,841.00)		0.01%	215,703.36	176,862.36	(38,841.00)	Feb-12	Dec-12	Feb-12	Dec-12		2013
KDISCAP13	KU Distribution Capacitors2013	140,995.24	131,429.50	(9,565.74)	-7%	0.03%	140,995.24	131,429.50	(9,565.74)	Jan-13	Dec-13	Jan-13	Jan-14		2013
KFENCE-12	KFENCE-12	79,981.48	-	(79,981.48)		0.02%	375,326.92	295,345.44	(79,981.48)	Jan-12	Dec-12	Jan-12	Dec-12		2013
KFENCE-13	KFENCE-13	398,250.55	194,778.60	(203,471.95)	-104%	0.09%	398,250.55	194,778.60	(203,471.95)	Jan-13	Dec-13	Jan-13	Jan-14		2013
KINSTRF11	INSTRMNT XFRMR REPL-KU-11	2.22	-	(2.22)		0.00%	245,643.61	245,641.39	(2.22)			Jan-11	May-12		2013
KINSTRF12	INSTRMNT XFRMR REPL-KU-12	38,047.26	-	(38,047.26)		0.01%	258,504.29	220,457.03	(38,047.26)	Jan-12	Dec-12	Jan-12	Dec-12		2013
KINSTRF13	INSTRMNT XFRMR REPL-KU-13	339,411.96	185,152.02	(154,259.94)	-83%	0.08%	339,411.96	185,152.02	(154,259.94)	Jan-13	Dec-13	Jan-13	Jan-14		2013
KLM083113	KU MAJOR STORM 083113	22,019.75	-	(22,019.75)		0.00%	22,019.75	-	(22,019.75)			Aug-13	Dec-13		2013
KMS030212	KU MAJOR STORM 030212	159.44	-	(159.44)		0.00%	159.44	-	(159.44)			Feb-12	May-12		2013
KRELAY-11	Relay Replacements-KU-2011	(291.13)	-	291.13		0.00%	72,807.30	73,098.43	291.13			Jan-11	May-12		2013
KRELAY-12	Relay Replacements-KU -2012	166,715.63	-	(166,715.63)		0.04%	454,642.39	287,926.76	(166,715.63)	Jan-12	Dec-12	Jan-12	Dec-12		2013
KRELAY-13	Relay Replacement-KU-2013	350,897.89	254,928.48	(95,969.41)	-38%	0.08%	350,897.89	254,928.48	(95,969.41)	Jan-13	Dec-13	Jan-13	Jan-14		2013
KRSUB-10	KU Routine - Subs-10	(36,107.04)	-	36,107.04		-0.01%	(36,107.04)	-	36,107.04	Jan-10	Dec-12	Jan-10	Oct-11		2013
KRSUB-11	KU Routine - Subs-11	(63,147.44)	-	63,147.44		-0.01%	(63,147.44)	-	63,147.44	Jan-11	Dec-12	Jan-11	Dec-12		2013
KRSUB-12	KU Routine - Subs-12	296,343.74	-	(296,343.74)		0.07%	1,224,076.46	927,732.72	(296,343.74)	May-09	Dec-12	May-09	Dec-12		2013
KRSUB-13	KU Routine - Subs-13	862,427.47	630,366.06	(232,061.41)	-37%	0.19%	862,427.47	630,366.06	(232,061.41)	Jan-13	Dec-13	Jan-13	Jan-14		2013
KRTU-12	KU RTU Replacements-12	15,272.33	-	(15,272.33)		0.00%	255,660.61	240,388.28	(15,272.33)	Jan-12	Dec-12	Jan-12	Dec-12		2013
KRTU-13	KU RTU Replacements-13	137,805.93	200,219.35	62,413.42	31%	0.03%	137,805.93	200,219.35	62,413.42	Jan-13	Dec-13	Jan-13	Jan-14		2013
KSTSVC11	STATION SERV XFMRS KU-11	(10,894.13)	-	10,894.13		0.00%	296,810.71	307,704.84	10,894.13			Jan-11	Dec-12		2013
KSTSVC12	STATION SERV XFMRS KU-12	21,105.35	-	(21,105.35)		0.00%	21,105.35	-	(21,105.35)	Jan-12	Dec-12	Jan-12	Dec-12		2013
KSTSVC13	STATION SERV XFMRS KU-13	4,938.69	100,181.79	95,243.10	95%	0.00%	4,938.69	100,181.79	95,243.10	Jan-13	Dec-13	Jan-13	Jan-14		2013
KSURGE-12	Surge Arestors KU-12	(2,568.70)	-	2,568.70		0.00%	208,221.32	210,790.02	2,568.70	Jan-12	Dec-12	Jan-12	Dec-12		2013
KSURGE-13	Surge Arestors KU-13	166,405.23	175,362.18	8,956.95	5%	0.04%	166,405.23	175,362.18	8,956.95	Jan-13	Dec-13	Jan-13	Jan-14		2013
LTPGENKU	Other LTP Gen Projects KU	-	200,000.00	200,000.00	100%	0.00%	-	7,150,000.00	7,150,000.00	Jan-13	Dec-25				2013
MTRPUR582	PURCHASE OF METERS	(538.50)	-	538.50		0.00%	(538.50)	-	538.50	Oct-99	Dec-14	Oct-99	Dec-12		2013
NBCD156OH	New Bus Comm-Ovhd-Earlington	1,195.23	-	(1,195.23)		0.00%	1,195.23	-	(1,195.23)	Mar-01	Dec-25	Mar-01	Dec-12		2013
NBCD156UG	New Bus Comm-UG-Earlington	2,119.05	-	(2,119.05)		0.00%	2,119.05	-	(2,119.05)	Mar-01	Dec-25	Mar-01	Dec-12		2013
NBCD216OH	New Bus Comm-Ovhd-Danville	8,673.54	-	(8,673.54)		0.00%	8,673.54	-	(8,673.54)	Mar-01	Jan-00	Mar-01	Dec-12		2013
NBCD216UG	New Bus Comm-UG-Danville	2,272.16	-	(2,272.16)		0.00%	2,272.16	-	(2,272.16)	Mar-01	Dec-25	Mar-01	Dec-12		2013
NBCD236OH	New Bus Comm-Ovhd-Richmond	9,664.22	-	(9,664.22)		0.00%	9,664.22	-	(9,664.22)	Jan-99	Dec-25	Jan-99	Dec-12		2013
NBCD236UG	New Bus Comm-UG-Richmond	13,097.06	-	(13,097.06)		0.00%	13,097.06	-	(13,097.06)	Mar-01	Dec-25	Mar-01	Dec-12		2013
NBCD246OH	New Bus Comm-Ovhd-Etown	(8,304.32)	-	8,304.32		0.00%	(8,304.32)	-	8,304.32	Mar-01	Dec-25	Mar-01	Dec-12		2013
NBCD246UG	New Bus Comm-UG-Etown	128.37	-	(128.37)		0.00%	128.37	-	(128.37)	Mar-01	Dec-25	Mar-01	Dec-12		2013
NBCD256OH	New Bus Comm-Ovhd-Shelbyvl	19,008.10	-	(19,008.10)		0.00%	19,008.10	-	(19,008.10)	Feb-01	Jan-00	Feb-01	Dec-12		2013
NBCD256UG	New Bus Comm-UG-Shelbyville	13,593.30	-	(13,593.30)		0.00%	13,593.30	-	(13,593.30)	Mar-01	Dec-25	Mar-01	Dec-12		2013
NBCD315OH	New Bus Comm-Ovhd-Lexington	81,597.08	-	(81,597.08)		0.02%	81,597.08	-	(81,597.08)	Mar-01	Dec-25	Mar-01	Dec-12		2013

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NBCD315UG	New Bus Comm-UG-Lexington	140,012.82	-	(140,012.82)		0.03%	140,012.82	-	(140,012.82)	Mar-01	Dec-25	Mar-01	Dec-12		2013
NBCD366OH	New Bus Comm-Ovhd-Maysville	36,899.84	-	(36,899.84)		0.01%	36,899.84	-	(36,899.84)	Feb-01	Dec-25	Feb-01	Dec-12		2013
NBCD366UG	New Bus Comm-UG-Maysville	36,769.97	-	(36,769.97)		0.01%	36,769.97	-	(36,769.97)	Mar-01	Dec-25	Mar-01	Dec-12		2013
NBCD416OH	New Bus Comm-Ovhd-Pineville	17,780.97	-	(17,780.97)		0.00%	17,780.97	-	(17,780.97)	Mar-01	Dec-25	Mar-01	Dec-12		2013
NBCD416UG	New Bus Comm-UG-Pineville	2,078.08	-	(2,078.08)		0.00%	2,078.08	-	(2,078.08)	Mar-01	Dec-25	Mar-01	Dec-12		2013
NBCD426OH	New Bus Comm-Ovhd-London	33,123.66	-	(33,123.66)		0.01%	33,123.66	-	(33,123.66)	Mar-01	Dec-25	Mar-01	Dec-12		2013
NBCD426UG	New Bus Comm-UG-London	24,927.70	-	(24,927.70)		0.01%	24,927.70	-	(24,927.70)	Mar-01	Dec-25	Mar-01	Dec-12		2013
NBCD766OH	New Bus Comm-Ovhd-Norton	3,822.80	-	(3,822.80)		0.00%	3,822.80	-	(3,822.80)	Mar-01	Dec-25	Mar-01	Dec-12		2013
NBCD766UG	New Bus Comm-UG-Norton	3,642.38	-	(3,642.38)		0.00%	3,642.38	-	(3,642.38)	Mar-01	Dec-25	Mar-01	Dec-12		2013
NBID236UG	New Bus Ind-UG-Richmond	3,336.96	-	(3,336.96)		0.00%	3,336.96	-	(3,336.96)	Mar-01	Dec-25	Mar-01	Dec-12		2013
NBRD156OH	New Bus Resid-Ovhd-Earlington	23,815.95	-	(23,815.95)		0.01%	23,815.95	-	(23,815.95)	Jan-99	Dec-25	Jan-99	Dec-14		2013
NBRD156UG	New Bus Resid-UG-Earlington	1,031.97	-	(1,031.97)		0.00%	1,031.97	-	(1,031.97)	Mar-01	Dec-25	Mar-01	Dec-12		2013
NBRD216OH	New Bus Resid-Ovhd-Danville	30,541.45	-	(30,541.45)		0.01%	30,541.45	-	(30,541.45)	Jan-99	Dec-25	Jan-99	Dec-12		2013
NBRD216UG	New Bus Resid-UG-Danville	4,983.19	-	(4,983.19)		0.00%	4,983.19	-	(4,983.19)	Mar-01	Dec-25	Mar-01	Dec-12		2013
NBRD236OH	New Bus Resid-Ovhd-Richmond	17,335.84	-	(17,335.84)		0.00%	17,335.84	-	(17,335.84)	Feb-01	Dec-25	Feb-01	Dec-12		2013
NBRD246OH	New Bus Resid-Ovhd-Etown	12,686.70	-	(12,686.70)		0.00%	12,686.70	-	(12,686.70)	Jan-99	Dec-25	Jan-99	Dec-12		2013
NBRD246UG	New Bus Resid-UG-Etown	13,247.60	-	(13,247.60)		0.00%	13,247.60	-	(13,247.60)	Mar-01	Jan-00	Mar-01	Nov-10		2013
NBRD256OH	New Bus Resid-Ovhd-Shelbyvl	1,424.66	-	(1,424.66)		0.00%	1,424.66	-	(1,424.66)	Feb-01	Dec-25	Feb-01	Dec-12		2013
NBRD256UG	New Bus Resid-UG-Shelbyville	179.36	-	(179.36)		0.00%	179.36	-	(179.36)	Mar-01	Dec-25	Mar-01	Dec-12		2013
NBRD315OH	New Bus Resid-Ovhd-Lexington	14,591.00	-	(14,591.00)		0.00%	14,591.00	-	(14,591.00)	Jan-01	Dec-14	Jan-01	Dec-12		2013
NBRD315UG	New Bus Resid-UG-Lexington	192,102.72	-	(192,102.72)		0.04%	192,102.72	-	(192,102.72)	Feb-00	Dec-25	Feb-00	Dec-12		2013
NBRD366OH	New Bus Resid-Ovhd-Maysville	18,619.01	-	(18,619.01)		0.00%	18,619.01	-	(18,619.01)	Mar-01	Dec-25	Mar-01	Dec-12		2013
NBRD366UG	New Bus Resid-UG-Maysville	4,943.43	-	(4,943.43)		0.00%	4,943.43	-	(4,943.43)	Mar-01	Dec-25	Mar-01	Dec-12		2013
NBRD416OH	New Bus Resid-Ovhd-Pineville	5,202.33	-	(5,202.33)		0.00%	5,202.33	-	(5,202.33)	Mar-00	Dec-25	Mar-00	Dec-12		2013
NBRD416UG	New Bus Resid-UG-Pineville	1,017.00	-	(1,017.00)		0.00%	1,017.00	-	(1,017.00)	Jan-01	Dec-25	Jan-01	Dec-12		2013
NBRD426OH	New Bus Resid-Ovhd-London	11,317.11	-	(11,317.11)		0.00%	11,317.11	-	(11,317.11)	Mar-01	Dec-25	Mar-01	Dec-12		2013
NBRD426UG	New Bus Resid-UG-London	9,841.23	-	(9,841.23)		0.00%	9,841.23	-	(9,841.23)	Mar-01	Dec-25	Mar-01	Dec-12		2013
NBRD766OH	New Bus Resid-Ovhd-Norton	6,830.71	-	(6,830.71)		0.00%	6,830.71	-	(6,830.71)	Mar-01	Dec-25	Mar-01	Dec-12		2013
NBRD766UG	New Bus Resid-UG-Norton	1,747.70	-	(1,747.70)		0.00%	1,747.70	-	(1,747.70)	Mar-01	Dec-25	Mar-01	Dec-12		2013
NBSB246OH	New Bus Subd-Ovhd-Etown	(1,919.09)	-	1,919.09		0.00%	(1,919.09)	-	1,919.09	Mar-01	Jan-00	Mar-01	Nov-10		2013
NBSB246UG	New Bus Subd-UG-Etown	6,935.30	-	(6,935.30)		0.00%	6,935.30	-	(6,935.30)	Mar-01	Dec-25	Mar-01	Dec-12		2013
NBSB256UG	New Bus Subd-UG-Shelbyville	55.00	-	(55.00)		0.00%	55.00	-	(55.00)	Mar-01	Dec-25	Mar-01	Dec-12		2013
NBSB315OH	New Bus Subd-Ovhd-Lexington	13,997.73	-	(13,997.73)		0.00%	13,997.73	-	(13,997.73)	Mar-01	Dec-25	Mar-01	Dec-12		2013
NBSB315UG	New Bus Subd-UG-Lexington	203,415.48	-	(203,415.48)		0.05%	203,415.48	-	(203,415.48)	Mar-01	Dec-25	Mar-01	Dec-12		2013
NBSV156OH	New Elect Serv-Ovhd-Earlington	301.68	-	(301.68)		0.00%	301.68	-	(301.68)	Mar-01	Dec-25	Mar-01	May-10		2013
NBSV156UG	New Bus Serv-UG-Earlington	277.32	-	(277.32)		0.00%	277.32	-	(277.32)	Jan-99	Dec-25	Jan-99	Dec-12		2013
NBSV216OH	New Elect Serv-Ovhd-Danville	2,486.97	-	(2,486.97)		0.00%	2,486.97	-	(2,486.97)	Mar-01	Dec-25	Mar-01	Dec-12		2013
NBSV216UG	New Bus Serv-UG-Danville	5,831.78	-	(5,831.78)		0.00%	5,831.78	-	(5,831.78)	Mar-01	Dec-25	Mar-01	Dec-12		2013
NBSV236OH	New Electric Serv-Overhead	(660.97)	-	660.97		0.00%	(660.97)	-	660.97	Mar-01	Dec-25	Mar-01	Dec-12		2013
NBSV236UG	New Bus Serv-UG-Richmond	(3,244.55)	-	3,244.55		0.00%	(3,244.55)	-	3,244.55	Mar-01	Dec-25	Mar-01	Dec-12		2013
NBSV246OH	New Elect Services-Overhead	940.66	-	(940.66)		0.00%	940.66	-	(940.66)	Mar-01	Dec-25	Mar-01	Dec-12		2013
NBSV246UG	New Bus Serv-UG-Etown	3,934.54	-	(3,934.54)		0.00%	3,934.54	-	(3,934.54)	Mar-01	Dec-25	Mar-01	Dec-12		2013
NBSV256OH	New Elect Serv-Ovhd-Shelbyvl	1,224.60	-	(1,224.60)		0.00%	1,224.60	-	(1,224.60)	Mar-01	Dec-25	Mar-01	Dec-12		2013
NBSV256UG	New Bus Serv-UG-Shelbyville	(10,475.29)	-	10,475.29		0.00%	(10,475.29)	-	10,475.29	Mar-01	Dec-25	Mar-01	Dec-12		2013
NBSV315OH	New Elect Serv-Ovhd-Lexington	12,995.58	-	(12,995.58)		0.00%	12,995.58	-	(12,995.58)	Mar-01	Dec-25	Mar-01	Dec-12		2013
NBSV315UG	New Bus Serv-UG-Lexington	32,071.13	-	(32,071.13)		0.01%	32,071.13	-	(32,071.13)	Mar-01	Dec-25	Mar-01	Dec-12		2013
NBSV366OH	New Elect Serv-Ovhd-Maysville	(1,654.36)	-	1,654.36		0.00%	(1,654.36)	-	1,654.36	Mar-01	Dec-25	Mar-01	Dec-12		2013
NBSV366UG	New Bus Serv-UG-Maysville	(2,369.39)	-	2,369.39		0.00%	(2,369.39)	-	2,369.39	Mar-01	Dec-25	Mar-01	Dec-12		2013
NBSV416OH	New Elect Serv-Ovhd-Pineville	1,281.30	-	(1,281.30)		0.00%	1,281.30	-	(1,281.30)	Mar-01	Dec-25	Mar-01	Dec-12		2013
NBSV416UG	New Bus Serv-UG-Pineville	1,085.25	-	(1,085.25)		0.00%	1,085.25	-	(1,085.25)	Mar-01	Dec-25	Mar-01	Aug-09		2013
NBSV426OH	New Elect Serv-Ovhd-London	5,195.56	-	(5,195.56)		0.00%	5,195.56	-	(5,195.56)	Mar-01	Dec-25	Mar-01	Dec-12		2013
NBSV426UG	New Bus Serv-UG-London	2,748.80	-	(2,748.80)		0.00%	2,748.80	-	(2,748.80)	Mar-01	Dec-25	Mar-01	Dec-12		2013
NBSV766OH	New Elect Serv-Ovhd-Norton	417.83	-	(417.83)		0.00%	417.83	-	(417.83)	Mar-01	Dec-25	Mar-01	Dec-12		2013
NBSV766UG	New Bus Serv-UG-Norton	876.17	-	(876.17)		0.00%	876.17	-	(876.17)	Mar-01	Dec-25	Mar-01	Dec-12		2013
PBWK156OH	Pub Wrk Reloc-OH-Earlington	(21,792.64)	-	21,792.64		0.00%	(21,792.64)	-	21,792.64	Mar-00	Dec-25	Mar-00	Dec-12		2013
PBWK246OH	Pub Wrk Relc-OH-Etown	(1,534.00)	-	1,534.00		0.00%	(1,534.00)	-	1,534.00	Mar-01	Dec-25	Mar-01	Dec-12		2013
PBWK315OH	Pub Wrk Reloc-OH-Lexington	(82,213.98)	-	82,213.98		-0.02%	(82,213.98)	-	82,213.98	Mar-01	Dec-25	Mar-01	Dec-12		2013
PBWK366OH	Pub Wrk Reloc-OH-Maysville	102,852.63	-	(102,852.63)		0.02%	102,852.63	-	(102,852.63)	Mar-01	Dec-25	Mar-01	Dec-12		2013
PBWK416OH	Pub Wrk Reloc-OH-Pineville	(1,517.67)	-	1,517.67		0.00%	(1,517.67)	-	1,517.67	Mar-01	Dec-25	Mar-01	Dec-12		2013
POLD156	OUTDOOR LIGHTING 156	212.09	-	(212.09)		0.00%	1,806,423.39	1,806,211.30	(212.09)	Oct-99	Dec-25	Oct-99	Dec-12		2013
POLD216	OUTDOOR LIGHTING 216	324.44	-	(324.44)		0.00%	1,727,908.80	1,727,584.36	(324.44)	Oct-99	Dec-25	Oct-99	Dec-12		2013
POLD236	OUTDOOR LIGHTING 236	(161.66)	-	161.66		0.00%	935,262.06	935,423.72	161.66	Oct-99	Dec-25	Oct-99	Dec-12		2013
POLD246	OUTDOOR LIGHTING 246	(1,435.42)	-	1,435.42		0.00%	592,614.87	594,050.29	1,435.42	Oct-99	Dec-25	Oct-99	Dec-12		2013
POLD256	OUTDOOR LIGHTING 256	43.32	-	(43.32)		0.00%	553,296.45	553,253.13	(43.32)	Oct-99	Dec-25	Oct-99	Dec-12		2013
POLD315	OUTDOOR LIGHTING 315	6,344.81	-	(6,344.81)		0.00%	5,033,603.12	5,027,258.31	(6,344.81)	Oct-99	Dec-25	Oct-99	Dec-12		2013
POLD366	OUTDOOR LIGHTING 366	5,027.74	-	(5,027.74)		0.00%	831,299.59	826,271.85	(5,027.74)	Oct-99	Dec-25	Oct-99	Dec-12		2013
POLD416	OUTDOOR LIGHTING 416	2,736.38	-	(2,736.38)		0.00%	2,736.38	-	(2,736.38)	Oct-99	Dec-25	Oct-99	Dec-12		2013
POLD426	OUTDOOR LIGHTING 426	345.43	-	(345.43)		0.00%	1,236,632.33	1,236,286.90	(345.43)	Oct-99	Dec-25	Oct-99	Dec-12		2013
POLD766	OUTDOOR LIGHTING 766	1,034.96	-	(1,034.96)		0.00%	1,034.96	-	(1,034.96)	Oct-99	Dec-25	Oct-99	Dec-12		2013
RCST156	RELOCATIONS CUST REQUEST 156	3.87	-	(3.87)		0.00%	773,138.05	773,134.18	(3.87)	Oct-99	Dec-25	Oct-99	Dec-12		2013
RCST216	RELOCATIONS CUST REQUEST 216	7,900.00	-	(7,900.00)		0.00%	7,900.00	-	(7,900.00)	Oct-99	Dec-25	Oct-99	Dec-12		2013
RCST236	RELOCATIONS CUST REQUEST 236	3,308.54	-	(3,308.54)		0.00%	549,995.27	546,686.73	(3,308.54)	Sep-99	Dec-25	Sep-99	Dec-12		2013
RCST246	RELOCATIONS CUST REQUEST 246	(3,213.43)	-	3,213.43		0.00%	(3,213.43)	-	3,213.43	Oct-99	Dec-25	Oct-99	Dec-12		2013
RCST256	RELOCATIONS CUST REQUEST 256	11,247.05	-	(11,247.05)		0.00%	581,369.13	570,122.08	(11,247.05)	Oct-99	Dec-25	Oct-99	Dec-12		2013
RCST315	RELOCATIONS CUST REQUEST 315	162,555.67	-	(162,555.67)		0.04%	162,555.67	-	(162,555.67)	Oct-99	Dec-25	Oct-99	Dec-12		2013

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
RCST366	RELOCATIONS CUST REQUEST 366	16,036.82	-	(16,036.82)		0.00%	228,461.95	212,425.13	(16,036.82)	Oct-99	Dec-25	Oct-99	Dec-12		2013
RCST416	RELOCATIONS CUST REQUEST 416	25,449.76	-	(25,449.76)		0.01%	544,057.38	518,607.62	(25,449.76)	Oct-99	Dec-25	Oct-99	Dec-12		2013
RCST766	RELOCATIONS CUST REQUEST 766	15,198.77	-	(15,198.77)		0.00%	323,176.13	307,977.36	(15,198.77)	Aug-99	Dec-25	Aug-99	Nov-13		2013
RDD011019	Repair Defective Eqpt - 011019	(150.00)	-	150.00		0.00%	(150.00)	-	150.00	Jan-05	Dec-25	Jan-05	Dec-12		2013
RDD015990	Repair Defective Eqpt - 015990	(401.93)	-	401.93		0.00%	886,324.23	886,726.16	401.93			Jan-05	Feb-13		2013
RDDD156OH	Rep Def Equip-OH-Earlington	4,914.86	-	(4,914.86)		0.00%	4,914.86	-	(4,914.86)	Mar-01	Dec-10	Mar-01	Dec-12		2013
RDDD216OH	Rep Def Equip-OH-Danville	1,511.62	-	(1,511.62)		0.00%	1,511.62	-	(1,511.62)	Mar-01	Aug-12	Mar-01	Dec-12		2013
RDDD216UG	Rep Def Equip-UG-Danville	110.95	-	(110.95)		0.00%	110.95	-	(110.95)	Mar-01	Dec-25	Mar-01	Dec-12		2013
RDDD256OH	Rep Def Equip-OH-Shelbyvl	55.00	-	(55.00)		0.00%	55.00	-	(55.00)	Mar-01	Aug-12	Mar-01	Dec-12		2013
RDDD315OH	Rep Def Equip-OH-Lexington	5,624.07	-	(5,624.07)		0.00%	5,624.07	-	(5,624.07)	Mar-01	Aug-12	Mar-01	Dec-12		2013
RDDD315UG	Rep Def Equip-UG-Lexington	8,954.01	-	(8,954.01)		0.00%	8,954.01	-	(8,954.01)	Mar-01	Dec-25	Mar-01	Dec-12		2013
RDDD366OH	Rep Def Equip-OH-Maysville	(140.90)	-	140.90		0.00%	(140.90)	-	140.90	Mar-01	Dec-12	Mar-01	Dec-12		2013
RDDD416OH	Rep Def Equip-OH-Pineville	535.08	-	(535.08)		0.00%	535.08	-	(535.08)	Mar-01	Aug-12	Mar-01	Dec-12		2013
RDDD426OH	Rep Def Equip-OH-London	1,860.94	-	(1,860.94)		0.00%	1,860.94	-	(1,860.94)	Mar-01	Dec-09	Mar-01	Dec-12		2013
RDDD426UG	Rep Def Equip-UG-London	33.24	-	(33.24)		0.00%	33.24	-	(33.24)	Mar-01	Dec-25	Mar-01	Dec-12		2013
RDDD766OH	Rep Def Equip-OH-Norton	33.69	-	(33.69)		0.00%	33.69	-	(33.69)	Mar-01	Jan-00	Mar-01	Dec-12		2013
RDPOLD216	REP/REPL DEF POL'S 216	91.45	-	(91.45)		0.00%	91.45	-	(91.45)	Jan-01	Aug-12	Jan-01	Nov-10		2013
RDPOLD236	REP/REP DEF POL'S	(139.31)	-	139.31		0.00%	(139.31)	-	139.31	Jan-01	Dec-25	Jan-01	Dec-12		2013
RDPOLD246	REP/REPL DEF POL'S	652.35	-	(652.35)		0.00%	652.35	-	(652.35)	Jan-01	Dec-25	Jan-01	Dec-12		2013
RDPOLD256	REP/REPL DEF POL'S 256	855.94	-	(855.94)		0.00%	855.94	-	(855.94)	Jan-01	Dec-25	Jan-01	Dec-12		2013
RDPOLD315	REP/REPL DEF POL'S 315	8,225.19	-	(8,225.19)		0.00%	8,225.19	-	(8,225.19)	Jan-01	Dec-25	Jan-01	Dec-12		2013
RDPOLD366	REP/REPL DEF POL'S 366	275.57	-	(275.57)		0.00%	275.57	-	(275.57)	Jan-01	Dec-25	Jan-01	Dec-12		2013
RDPOLD416	REP/REPL DEF POL'S 416	1,601.92	-	(1,601.92)		0.00%	1,601.92	-	(1,601.92)	Jan-01	Aug-12	Jan-01	Nov-10		2013
RDPOLD426	REP/REPL DEF POL'S 426	2,849.24	-	(2,849.24)		0.00%	2,849.24	-	(2,849.24)	Jan-01	Dec-25	Jan-01	Dec-12		2013
RDPOLD766	REP/REPL DEF POL'S 766	1,244.77	-	(1,244.77)		0.00%	1,244.77	-	(1,244.77)	Jan-01	Dec-25	Jan-01	Dec-12		2013
RDPOLE156	Pole repair/replacement 156	52,847.44	-	(52,847.44)		0.01%	52,847.44	-	(52,847.44)	May-02	Dec-25	May-02	Dec-12		2013
RDPOLE236	Pole repair/replacement 236	26,910.55	-	(26,910.55)		0.01%	26,910.55	-	(26,910.55)	May-02	Dec-25	May-02	Dec-12		2013
RDPOLE246	Pole repair/replacement 246	(3,145.88)	-	3,145.88		0.00%	(3,145.88)	-	3,145.88	May-02	Dec-25	May-02	Dec-12		2013
RDPOLE256	Pole repair/replacement 256	(3,888.10)	-	3,888.10		0.00%	(3,888.10)	-	3,888.10	May-02	Dec-25	May-02	Dec-12		2013
RDPOLE315	Pole repair/replacement 315	175,471.80	-	(175,471.80)		0.04%	175,471.80	-	(175,471.80)	May-02	Dec-25	May-02	Dec-12		2013
RDPOLE366	Pole repair/replacement 366	5,751.61	-	(5,751.61)		0.00%	5,751.61	-	(5,751.61)	May-02	Dec-25	May-02	Dec-12		2013
RDPOLE426	Repair defective poles 426	762.16	-	(762.16)		0.00%	762.16	-	(762.16)	Jan-03	Dec-25	Jan-03	Dec-12		2013
RDPOLE766	Pole repair/replacement 766	16,662.21	-	(16,662.21)		0.00%	16,662.21	-	(16,662.21)	May-02	Dec-25	May-02	Dec-12		2013
RDSTLT216	REP REPL DEF ST LIGHTS 216	142.82	-	(142.82)		0.00%	142.82	-	(142.82)	Jan-01	Dec-25	Jan-01	Dec-12		2013
RDSTLT236	REP REPL DEF ST LIGHTS 236	333.59	-	(333.59)		0.00%	333.59	-	(333.59)	Jan-01	Dec-25	Jan-01	Dec-12		2013
RDSTLT246	REP REPL DEF ST LIGHTS 246	325.18	-	(325.18)		0.00%	325.18	-	(325.18)	Jan-01	Dec-25	Jan-01	Dec-12		2013
RDSTLT256	REP REPL DEF ST LIGHTS 256	486.74	-	(486.74)		0.00%	486.74	-	(486.74)	Jan-01	Dec-25	Jan-01	Dec-12		2013
RDSTLT315	REP REPL ST LIGHTS 315	3,753.14	-	(3,753.14)		0.00%	3,753.14	-	(3,753.14)	Jan-01	Dec-25	Jan-01	Dec-12		2013
RDSTLT416	REP REPL DEF ST LIGHTS 416	9,418.90	-	(9,418.90)		0.00%	9,418.90	-	(9,418.90)	Jan-01	Dec-25	Jan-01	Dec-12		2013
RDSTLT426	REP REPL DEF ST LIGHTS 426	2,333.80	-	(2,333.80)		0.00%	2,333.80	-	(2,333.80)	Jan-01	Dec-25	Jan-01	Dec-12		2013
RDSTLT766	REP REPL DEF ST LIGHTS 766	8.55	-	(8.55)		0.00%	8.55	-	(8.55)	Jan-01	Dec-25	Jan-01	Dec-12		2013
RELD156OH	Cir Hard Reliab OH - 011560	17.97	-	(17.97)		0.00%	17.97	-	(17.97)	Jan-99	Dec-25	Jan-99	Dec-12		2013
RELD156UG	Cir Hard Reliab UG - 011560	20.10	-	(20.10)		0.00%	20.10	-	(20.10)			May-02	Jun-10		2013
RELD236OH	Cir Hard Reliab OH - 012360	8,821.47	-	(8,821.47)		0.00%	8,821.47	-	(8,821.47)	May-02	Dec-25	May-02	Dec-12		2013
RELD315OH	Cir Hard Reliab OH - 013150	91,603.89	-	(91,603.89)		0.02%	91,603.89	-	(91,603.89)	May-02	Dec-25	May-02	Dec-12		2013
RELD366OH	Cir Hard Reliab OH - 013660	25,914.99	-	(25,914.99)		0.01%	25,914.99	-	(25,914.99)	Jan-99	Dec-25	Jan-99	Dec-12		2013
RELD426OH	Cir Hard Reliability OH	430.77	-	(430.77)		0.00%	430.77	-	(430.77)	Mar-00	Dec-25	Mar-00	Dec-12		2013
RELD766OH	Cir Hard Reliab OH - 017660	399.56	-	(399.56)		0.00%	399.56	-	(399.56)	May-02	Dec-25	May-02	Dec-12		2013
RELD766UG	Cir Hard Reliab UG - 017660	(400.29)	-	400.29		0.00%	(400.29)	-	400.29			May-02	Dec-12		2013
RNTPD156	REP THRD PARTY DAM 156	6,479.70	-	(6,479.70)		0.00%	6,479.70	-	(6,479.70)	Jan-01	Dec-25	Jan-01	Dec-12		2013
RNTPD216	REP THRD PARTY DAM 216	1,579.11	-	(1,579.11)		0.00%	242,116.06	240,536.95	(1,579.11)	Jan-01	Dec-25	Jan-01	Dec-12		2013
RNTPD236	REP THRD PRTY DAM 236	(216.48)	-	216.48		0.00%	(216.48)	-	216.48	Jan-01	Dec-25	Jan-01	Dec-12		2013
RNTPD246	REP THRD PARTY DAM 246	3,551.78	-	(3,551.78)		0.00%	110,951.55	107,399.77	(3,551.78)	Jan-01	Dec-25	Jan-01	Dec-12		2013
RNTPD256	REP THRD PARTY DAM 256	438.41	-	(438.41)		0.00%	438.41	-	(438.41)	Jan-01	Dec-25	Jan-01	Dec-12		2013
RNTPD315	REP THRD PARTY DAM 315	12,805.43	-	(12,805.43)		0.00%	876,342.91	863,537.48	(12,805.43)	Mar-01	Dec-25	Mar-01	Dec-12		2013
RNTPD366	REP THRD PARTY DAM 366	9,687.77	-	(9,687.77)		0.00%	240,927.51	231,239.74	(9,687.77)	Jan-99	Dec-25	Jan-99	Dec-12		2013
RNTPD416	REP THRD PARTY DAM 416	627.38	-	(627.38)		0.00%	627.38	-	(627.38)	Mar-01	Nov-10	Mar-01	Nov-10		2013
RNTPD426	REP THRD PARTY DAM 426	1,508.71	-	(1,508.71)		0.00%	1,508.71	-	(1,508.71)	Mar-01	Dec-25	Mar-01	Dec-12		2013
STLT216	STREET LIGHTING 216	14,840.49	-	(14,840.49)		0.00%	2,258,577.73	2,243,737.24	(14,840.49)	Oct-99	Dec-25	Oct-99	Dec-12		2013
STLT246	STREET LIGHTING 246	8,699.61	-	(8,699.61)		0.00%	1,555,839.82	1,547,140.21	(8,699.61)	Oct-99	Dec-25	Oct-99	Dec-12		2013
STLT256	STREET LIGHTING 256	(257.82)	-	257.82		0.00%	(257.82)	-	257.82	Oct-99	Dec-25	Oct-99	Dec-12		2013
STLT315	STREET LIGHTING 315	1,808.85	-	(1,808.85)		0.00%	8,645,179.88	8,643,371.03	(1,808.85)	Sep-99	Dec-25	Sep-99	Dec-12		2013
STLT366	STREET LIGHTING 366	7,804.12	-	(7,804.12)		0.00%	1,357,517.39	1,349,713.27	(7,804.12)	Oct-99	Dec-25	Oct-99	Dec-12		2013
STLT416	STREET LIGHTING 416	1,316.95	-	(1,316.95)		0.00%	1,316.95	-	(1,316.95)	Oct-99	Dec-25	Oct-99	Dec-12		2013
STLT426	STREET LIGHTING 426	1,873.19	-	(1,873.19)		0.00%	1,155,496.57	1,153,623.38	(1,873.19)	Oct-99	Dec-25	Oct-99	Dec-12		2013
STRM11560	KU Minor Storm Earlington	567.75	-	(567.75)		0.00%	567.75	-	(567.75)			Jan-10	Dec-12		2013
STRM12160	KU Minor Storms Danville	260,231.37	-	(260,231.37)		0.06%	260,231.37	-	(260,231.37)			Jan-10	Dec-12		2013
STRM12360	KU Minor Storms Richmond	(905.98)	-	905.98		0.00%	(905.98)	-	905.98			Jan-10	Dec-12		2013
STRM12460	KU Minor Storms Elizabethtown	(493.83)	-	493.83		0.00%	(493.83)	-	493.83			Jan-99	Dec-12		2013
STRM12560	KU Minor Storms Shelbyville	146.71	-	(146.71)		0.00%	146.71	-	(146.71)			Jan-10	Dec-12		2013
STRM13150	KU Minor Storms Lexington	4,427.51	-	(4,427.51)		0.00%	4,427.51	-	(4,427.51)			Jan-10	Dec-12		2013
STRM13660	KU Minor Storm Maysville	2,718.72	-	(2,718.72)		0.00%	2,718.72	-	(2,718.72)			Jan-10	Dec-12		2013
STRM14160	KU Minor Storms Pineville	6,506.53	-	(6,506.53)		0.00%	6,506.53	-	(6,506.53)			Jan-10	Dec-12		2013
SYSENH156	Sys Enhanc-Exist Cust-Earlngtn	474.82	-	(474.82)		0.00%	474.82	-	(474.82)	Jan-01	Dec-25	Jan-01	Dec-12		2013
SYSENH216	Sys Enhan-Exist Cust-Danville	33,630.77	-	(33,630.77)		0.01%	33,630.77	-	(33,630.77)	Jan-01	Dec-25	Jan-01	Dec-12		2013

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Non-Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
SYSENH236	Sys Enh-New Cust-Richmond	44,621.38	-	(44,621.38)		0.01%	44,621.38	-	(44,621.38)	Jan-99	Dec-25	Jan-99	Dec-12		2013
SYSENH315	Sys Enhan-Exist Cust-Lex	23,025.97	-	(23,025.97)		0.01%	23,025.97	-	(23,025.97)	Jan-99	Dec-13	Jan-99	Dec-12		2013
SYSENH416	Sys Enhan-Exist Cust-Pineville	1,395.82	-	(1,395.82)		0.00%	1,395.82	-	(1,395.82)	Jan-99	Dec-25	Jan-99	Dec-12		2013
TBRD156OH	Trouble Orders OH - 011560	10,006.54	-	(10,006.54)		0.00%	10,006.54	-	(10,006.54)	May-02	Dec-25	May-02	Dec-12		2013
TBRD156UG	Trouble Orders UG - 011560	(8,804.08)	-	8,804.08		0.00%	(8,804.08)	-	8,804.08			May-02	Dec-12		2013
TBRD216OH	Trouble Orders OH - 012160	(382.28)	-	382.28		0.00%	(382.28)	-	382.28	May-02	Dec-25	May-02	Dec-12		2013
TBRD236OH	Trouble Orders OH - 012360	(2,109.84)	-	2,109.84		0.00%	(2,109.84)	-	2,109.84	May-02	Dec-25	May-02	Dec-12		2013
TBRD315OH	Trouble Orders OH - 013150	713.51	-	(713.51)		0.00%	713.51	-	(713.51)	May-02	Dec-25	May-02	Dec-12		2013
TBRD426UG	Trouble Orders Underground	855.77	-	(855.77)		0.00%	855.77	-	(855.77)			Mar-03	Dec-12		2013
TLEQ156	TOOLS AND EQ 156	(571.56)	-	571.56		0.00%	(571.56)	-	571.56	May-00	Dec-25	May-00	May-12		2013
TLEQ216	TOOLS AND EQ 216	(1,815.36)	-	1,815.36		0.00%	104,136.72	105,952.08	1,815.36	Jan-01	Dec-25	Jan-01	Dec-11		2013
TLEQ246	TOOLS AND EQ 246	42.89	-	(42.89)		0.00%	144,614.60	144,571.71	(42.89)	Jan-01	Dec-25	Jan-01	Dec-11		2013
TRBORD216	TROUBLE ORDERS 216	1,184.70	-	(1,184.70)		0.00%	1,184.70	-	(1,184.70)			Jan-01	Dec-12		2013
TRBORD315	TROUBLE ORDERS 315	27,167.11	-	(27,167.11)		0.01%	27,167.11	-	(27,167.11)			Jan-01	Dec-11		2013
XFRM156	Transformer labor 156	(242.57)	-	242.57		0.00%	(242.57)	-	242.57	Oct-99	Dec-25	Oct-99	Dec-12		2013
XFRM216	Transformer labor 216	(494.63)	-	494.63		0.00%	181,143.24	181,637.87	494.63	Oct-99	Dec-25	Oct-99	Dec-12		2013
XFRM236	Transformer labor 236	(1,080.58)	-	1,080.58		0.00%	(1,080.58)	-	1,080.58	Oct-99	Dec-25	Oct-99	Dec-12		2013
XFRM246	Transformer labor 246	8.26	-	(8.26)		0.00%	438,080.73	438,072.47	(8.26)	Oct-99	Dec-25	Oct-99	Dec-12		2013
XFRM256	Transformer labor 256	(914.91)	-	914.91		0.00%	(914.91)	-	914.91	Oct-99	Dec-25	Oct-99	Dec-12		2013
XFRM315	Transformer labor 315	(336.25)	-	336.25		0.00%	1,826,744.24	1,827,080.49	336.25	Oct-99	Dec-25	Oct-99	Dec-12		2013
XFRM366	Transformer labor 366	51.68	-	(51.68)		0.00%	51.68	-	(51.68)	Oct-99	Dec-25	Oct-99	Dec-12		2013
XFRM426	Transformer labor 426	312.62	-	(312.62)		0.00%	312.62	-	(312.62)	Oct-99	Dec-25	Oct-99	Dec-12		2013
XFRM766	Transformer labor 766	(79.93)	-	79.93		0.00%	146,410.95	146,490.88	79.93	Oct-99	Dec-25	Oct-99	Dec-12		2013
		467,930,146.91	**442,723,204.24**	**(25,206,942.67)**											**2013 Tot**
		2,457,454,900.38	**2,546,755,603.63**	**89,300,703.25**											**Grand To**

KENTUCKY UTILITIES
Case No. 2014-00371
Question No. 13 (a)
Mechanism Construction Projects 2004-2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
107198	KU N0x Compl	45,006,777.23	63,400,010.72	18,393,233.49	29%	70.99%	45,006,777.23	63,400,010.72	18,393,233.49	Jan-04	Dec-04	Jan-04	Jul-05	More costs were incurred in late 2003 than had been expected.	2004
110450	GH ASH POND PHASE 2	183,818.47		(183,818.47)		0.29%	183,818.47	-	(183,818.47)			Jan-04	Nov-04		2004
		45,190,595.70	**63,400,010.72**	**18,209,415.02**											**2004 Tot**
107198	KU N0x Compl	(1,738,739.17)		1,738,739.17		-2.40%	(1,738,739.17)	-	1,738,739.17	Jan-04	Dec-04	Jan-04	Jul-05	Burden charges were removed from Contractors Bonus payments	2005
118251	GH3 FGD	21,077,818.82	72,438,000.00	51,360,181.18	71%	29.10%	21,077,818.82	72,438,000.00	51,360,181.18	Jan-05	Dec-10	Dec-04	Dec-09	EPC contract signed later 2005, representing a timing difference vs. the budget.	2005
119659	KU SOx COMMON	1,462,800.53		(1,462,800.53)		2.02%	1,462,800.53	-	(1,462,800.53)			Oct-04	Sep-08	Conceptual Engineering not individually budgeted.	2005
119961	BR ASH POND EXP	1,676,065.64		(1,676,065.64)		2.31%	1,676,065.64	-	(1,676,065.64)	Jan-06	Dec-10	Feb-05	Dec-09	Conceptual Engineering not individually budgeted.	2005
119962	GH2 FGD	29,266.42		(29,266.42)		0.04%	29,266.42	-	(29,266.42)	Jan-06	Oct-09	Nov-05	Dec-09		2005
120208	GH4 FGD	50,207.56		(50,207.56)		0.07%	50,207.56	-	(50,207.56)	Jan-07	Dec-09	Nov-05	Dec-09		2005
120209	GH SO2 Common	1,811,041.40		(1,811,041.40)		2.50%	1,811,041.40	-	(1,811,041.40)	Jan-07	Dec-09	May-05	Dec-09	Budget resides in Project 118251	2005
120210	BR 1, 2, & 3 FGD	36,085.29		(36,085.29)		0.05%	36,085.29	-	(36,085.29)	Jan-06	Jan-11	Aug-05	Dec-09		2005
		24,404,546.49	**72,438,000.00**	**48,033,453.51**											**2005 Tot**
118251	GH3 FGD	61,403,463.86	101,367,002.27	39,963,538.41	39%	36.16%	61,403,463.86	101,367,002.27	39,963,538.41	Jan-05	Dec-10	Dec-04	Dec-09	Spend moved to 2007 to coincide with project progress.	2006
119659	KU SOx COMMON	913,036.73		(913,036.73)		0.54%	913,036.73	-	(913,036.73)			Oct-04	Sep-08	Conceptual Engineering not individually budgeted.	2006
119961	BR ASH POND EXP	7,257,793.60	6,500,003.57	(757,790.03)	-12%	4.27%	7,257,793.60	6,500,003.57	(757,790.03)	Jan-06	Dec-10	Feb-05	Dec-09	Additional scope of work.	2006
119962	GH2 FGD	9,344,866.25	50,066,994.17	40,722,127.92	81%	5.50%	9,344,866.25	50,066,994.17	40,722,127.92	Jan-06	Oct-09	Nov-05	Dec-09	Work in 2006 was shifted to projects 120208 and 120209 and partially away from project 119962.	2006
120208	GH4 FGD	41,238,709.21		(41,238,709.21)		24.29%	41,238,709.21	-	(41,238,709.21)	Jan-07	Dec-09	Nov-05	Dec-09	Project start accelerated into 2006.	2006
120209	GH SO2 Common	34,464,821.54		(34,464,821.54)		20.30%	34,464,821.54	-	(34,464,821.54)	Jan-07	Dec-09	May-05	Dec-09	Common scope started earlier than budgeted.	2006
120210	BR 1, 2, & 3 FGD	10,759,627.00	2,000,002.88	(8,759,624.12)	-438%	6.34%	10,759,627.00	2,000,002.88	(8,759,624.12)	Jan-06	Jan-11	Aug-05	Dec-09	Project start accelerated into 2006.	2006
120404	BR3 ESP INTERLOCK REPL 06	51,361.22	100,000.00	48,638.78	49%	0.03%	51,361.22	100,000.00	48,638.78	Apr-06	Jun-06	May-06	Jan-07		2006
120520	GH2 SCR	232,960.13	7,000,000.00	6,767,039.87	97%	0.14%	232,960.13	7,000,000.00	6,767,039.87	Jan-06	Dec-07	Nov-06	Nov-08	Engineering only, ECR approval not yet received.	2006
120609	GH1 ASH PIPE REPL 06	398,915.25	399,999.34	1,084.09	0%	0.23%	398,915.25	399,999.34	1,084.09	Mar-06	Apr-06	Jan-06	Jun-06		2006
120611	GH1 SCR CATALYST ADDITION 06	2,112,856.81	2,114,999.62	2,142.81	0%	1.24%	2,112,856.81	2,114,999.62	2,142.81	Apr-06	Apr-06	Jan-06	Nov-06		2006
121194	KU-SL CEMS Data Logger Upgr	149,749.37	243,999.95	94,250.58	39%	0.09%	149,749.37	243,999.95	94,250.58	Jan-06	Dec-06	Jul-06	Aug-06		2006
121685	TC2 AQCS - KU	11,664,000.00		(11,664,000.00)		6.87%	11,664,000.00	-	(11,664,000.00)	Jan-07	Dec-10	Dec-06	Dec-09	EPC contract signed in mid-2006. Reforecasted to match EPC cash flow.	2006
122279	Ghent SO3 Sorbent Injection	32,515.71		(32,515.71)		0.02%	32,515.71	-	(32,515.71)	Jan-08	Dec-09	Nov-06	Dec-09		2006
		180,024,676.68	**169,793,001.80**	**(10,231,674.88)**											**2006 Tot**
118251	GH3 FGD	53,749,432.63	17,098,051.96	(36,651,380.67)	-214%	13.72%	53,749,432.63	17,098,051.96	(36,651,380.67)	Jan-05	Dec-10	Dec-04	Dec-09	Combination of 2006 funding moved into 2007 and cost increases due to market.	2007
119659	KU SOx COMMON	(239,466.06)		239,466.06		-0.06%	(239,466.06)	-	239,466.06			Oct-04	Sep-08		2007
119961	BR ASH POND EXP	22,451,323.05	25,766,131.00	3,314,807.95	13%	5.73%	22,451,323.05	25,766,131.00	3,314,807.95	Jan-06	Dec-10	Feb-05	Dec-09	Delays in construction by EPC contractor due to weather.	2007
119962	GH2 FGD	44,267,373.86	44,022,000.00	(245,373.86)	-1%	11.30%	44,267,373.86	44,022,000.00	(245,373.86)	Jan-06	Oct-09	Nov-05	Dec-09		2007
120208	GH4 FGD	82,925,050.97	73,481,000.00	(9,444,050.97)	-13%	21.17%	82,925,050.97	73,481,000.00	(9,444,050.97)	Jan-07	Dec-09	Nov-05	Dec-09	Costs higher than originally budgeted and aligned with project progress.	2007
120209	GH SO2 Common	85,586,817.40	62,741,000.00	(22,845,817.40)	-36%	21.85%	85,586,817.40	62,741,000.00	(22,845,817.40)	Jan-07	Dec-09	May-05	Dec-09	Scope changes along with significant growth in material and labor rates throughout the US.	2007
120210	BR 1, 2, & 3 FGD	98,521,036.12	79,100,000.00	(19,421,036.12)	-25%	25.15%	98,521,036.12	79,100,000.00	(19,421,036.12)	Jan-06	Jan-11	Aug-05	Dec-09	Spend aligned to coincide with actual project progress.	2007
120404	BR3 ESP INTERLOCK REPL 06	(4,645.88)		4,645.88		0.00%	(4,645.88)	-	4,645.88	Apr-06	Jun-06	May-06	Jan-07		2007
120520	GH2 SCR	2,503,362.78	25,000,000.00	22,496,637.22	90%	0.64%	2,503,362.78	25,000,000.00	22,496,637.22	Jan-06	Dec-07	Nov-06	Nov-08	Project delayed to investigate need and to obtain ECR approval.	2007
121685	TC2 AQCS - KU	47,244,595.15	64,417,000.00	17,172,404.85	27%	12.06%	47,244,595.15	64,417,000.00	17,172,404.85	Jan-07	Dec-10	Dec-06	Dec-09	Work began in 2006; EPC contract signed after budget was completed.	2007
121954	SL-KU CEMS Stack Vision	117,662.37	104,999.82	(12,662.55)	-12%	0.03%	117,662.37	104,999.82	(12,662.55)	Jan-07	Dec-07	Jan-07	Feb-08		2007
122279	Ghent SO3 Sorbent Injection	4,605,061.65		(4,605,061.65)		1.18%	4,605,061.65	-	(4,605,061.65)	Jan-08	Dec-09	Nov-06	Dec-09	Budget originally held at Plant level.	2007
		441,727,604.04	**391,730,182.78**	**(49,997,421.26)**											**2007 Tot**
118251	GH3 FGD	7,467,812.81		(7,467,812.81)		1.69%	7,467,812.81	-	(7,467,812.81)	Jan-05	Dec-10	Dec-04	Dec-09	Scope changes along with significant growth in the power industry drove increase in material and labor rates as well as lower vendor availability.	2008
119659	KU SOx COMMON	(2,450,026.27)		2,450,026.27		-0.56%	(2,450,026.27)	-	2,450,026.27			Oct-04	Sep-08	Spend spread to individual projects.	2008
119961	BR ASH POND EXP	10,802,197.30	11,229,001.08	426,803.78	4%	2.45%	10,802,197.30	11,229,001.08	426,803.78	Jan-06	Dec-10	Feb-05	Dec-09	Starter Dike contract awarded later than expected which delayed work	2008
119962	GH2 FGD	87,196,597.77	75,141,769.33	(12,054,828.44)	-16%	19.76%	87,196,597.77	75,141,769.33	(12,054,828.44)	Jan-06	Oct-09	Nov-05	Dec-09	Spend aligned to coincide with actual project progress.	2008
120208	GH4 FGD	36,947,087.24	33,518,945.83	(3,428,141.41)	-10%	8.37%	36,947,087.24	33,518,945.83	(3,428,141.41)	Jan-07	Dec-09	Nov-05	Dec-09	Costs higher than originally budgeted and aligned with project progress.	2008
120209	GH SO2 Common	11,828,334.14	33,298,786.57	21,470,452.43	64%	2.68%	11,828,334.14	33,298,786.57	21,470,452.43	Jan-07	Dec-09	May-05	Dec-09	Spend aligned to coincide with actual project progress.	2008
120210	BR 1, 2, & 3 FGD	132,049,803.89	186,802,486.05	54,752,682.16	29%	29.92%	132,049,803.89	186,802,486.05	54,752,682.16	Jan-06	Jan-11	Aug-05	Dec-09	Spend aligned to coincide with actual project progress.	2008
120520	GH2 SCR	(2,736,322.91)		2,736,322.91		-0.62%	(2,736,322.91)	-	2,736,322.91	Jan-06	Dec-07	Nov-06	Nov-08	Project cancelled and dollars charged to expense.	2008
121597	GH4 ASH PIPE REPLACEMENT	436,130.89	457,999.46	21,868.57	5%	0.10%	436,130.89	457,999.46	21,868.57	Jan-08	Dec-08	Aug-08	Oct-08		2008
121685	TC2 AQCS - KU	93,385,133.14	94,372,051.37	986,918.23	1%	21.16%	93,385,133.14	94,372,051.37	986,918.23	Jan-07	Dec-10	Dec-06	Dec-09	Missed milestones by EPC Contractor due to schedule re-sequencing and delays in equipment delivery.	2008
121954	SL-KU CEMS Stack Vision	(2,122.12)		2,122.12		0.00%	(2,122.12)	-	2,122.12	Jan-07	Dec-07	Jan-07	Feb-08		2008
122279	Ghent SO3 Sorbent Injection	5,353,692.48	5,027,001.56	(326,690.92)	-6%	1.21%	5,353,692.48	5,027,001.56	(326,690.92)	Jan-08	Dec-09	Nov-06	Dec-09	Spend aligned to coincide with actual project progress.	2008
122657	KU - CEMS Mercury Monitoring	941,210.74	1,236,504.00	295,293.26	24%	0.21%	941,210.74	1,236,504.00	295,293.26	Jan-08	Dec-09	Apr-08	Sep-09		2008
122658	BR2 PRECIP PLT REPL 08	271,161.00	273,000.01	1,839.01	1%	0.06%	271,161.00	273,000.01	1,839.01	Jul-08	Dec-09	Jul-08	Dec-09		2008
		381,490,690.10	**441,357,545.26**	**59,866,855.16**											**2008 Tot**
118251	GH3 FGD	(737,285.11)		737,285.11		-0.12%	147,316,022.92	153,698,528.12	6,382,505.20	Jan-05	Dec-10	Dec-04	Dec-09	True-up of actual charges to earlier accrual estimates.	2009
119961	BR ASH POND EXP	5,672,616.82	6,599,995.09	927,378.27	14%	0.91%	37,867,989.63	67,137,371.41	29,269,381.78	Jan-06	Dec-10	Feb-05	Dec-09	Delays in construction by EPC contractor due to weather.	2009
119962	GH2 FGD	37,622,929.79	50,934,148.80	13,311,219.01	26%	6.02%	185,444,769.44	191,772,253.10	6,327,483.66	Jan-06	Oct-09	Nov-05	Dec-09	Overall project cost less than original budget.	2009
120208	GH4 FGD	1,905,617.26	16,000,000.00	14,094,382.74	88%	0.31%	177,849,909.07	177,161,054.98	(688,854.09)	Jan-07	Dec-09	Nov-05	Dec-09	Project had been accelerated; therefore, project completed earlier than budgeted.	2009
120209	GH SO2 Common	3,828,144.39	2,499,990.27	(1,328,154.12)	-53%	0.61%	139,444,437.27	136,191,004.75	(3,253,432.52)	Jan-07	Dec-09	May-05	Dec-09	Wrap-up costs on the project were higher than expected.	2009
120210	BR 1, 2, & 3 FGD	127,085,565.75	159,653,169.08	32,567,603.33	20%	20.35%	440,053,455.97	490,143,583.33	50,090,127.36	Jan-06	Jan-11	Aug-05	Dec-09	Spend aligned to coincide with actual project progress.	2009
121682	TC Ash/Gypsum Ponds - KU	4,235,426.31	2,760,000.00	(1,475,426.31)	-53%	0.68%	12,446,155.35	23,368,001.76	10,921,846.41	Jan-07	Dec-11	Aug-06	Dec-09	EPC Contract awarded earlier than budgeted.	2009
121685	TC2 AQCS - KU	34,928,821.13	15,700,500.30	(19,228,320.83)	-122%	5.59%	190,661,270.95	169,502,228.45	(21,159,042.50)	Jan-07	Dec-10	Dec-06	Dec-09	EPC Milestones missed in 2008 caught up in 2009 and EPC contractor labor claim.	2009
122279	Ghent SO3 Sorbent Injection	2,788,750.92	3,200,997.72	412,246.80	13%	0.45%	12,780,020.76	13,192,267.56	412,246.80	Jan-08	Dec-09	Nov-06	Dec-09	Spend aligned to coincide with actual project progress.	2009
122609	Ghent Ash Pond/Landfill	7,590,668.09	1,580,004.73	(6,010,663.36)	-380%	1.22%	294,254,275.34	97,179,998.06	(197,074,277.28)	Jan-08	Dec-11	Dec-06	Dec-09	Total project approved and better progress in 2009 than planned.	2009
122657	KU - CEMS Mercury Monitoring	(11,110.51)	130,650.00	141,760.51	109%	0.00%	930,100.23	1,071,860.74	141,760.51	Jan-08	Dec-09	Apr-08	Sep-09		2009
122658	BR2 PRECIP PLT REPL 08	1,025,600.37	1,464,999.84	439,399.47	30%	0.16%	1,303,964.81	1,736,160.84	432,196.03	Jul-08	Dec-09	Jul-08	Dec-09	Removal cost was higher than originally budgeted	2009
123557	BR3 SCR	1,020,835.51		(1,020,835.51)		0.16%	94,760,855.24	108,561,663.13	13,800,807.89	Jan-08	Dec-11	Jan-08	Dec-09	Engineering and design work necessary to achieve start-up date.	2009
125101	Brown Ash Pond Phase II	110,877.37	123,328.00	12,450.63	10%	0.02%	19,709,721.55	19,281,155.40	(428,566.15)	Sep-09	Dec-11	Oct-09	Dec-09		2009

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
		227,067,458.09	**260,647,783.83**	**33,580,325.74**											**2009 Tot**
118251	GH3 FGD	4,038,389.15	500,004.00	(3,538,385.15)	-708%	0.68%	147,316,022.92	143,461,247.01	(3,854,775.91)	Jan-05	Dec-09	Jan-05	Jul-09	Cost estimate for siding higher than expected and additional costs for spare parts transferred from Brown.	2010
119961	BR ASH POND EXP	6,460,542.66	20,317,684.15	13,857,141.49	68%	1.09%	37,867,989.63	68,177,680.56	30,309,690.93	Jan-04	Dec-11	Jan-04	Mar-12	Scope changing from an ash pond to a landfill	2010
119962	GH2 FGD	6,818,185.88	3,999,996.00	(2,818,189.88)	-70%	1.15%	185,444,769.44	182,461,030.09	(2,983,739.35)	Feb-05	Jul-09	Feb-05	Mar-09	Cost estimate for siding higher than expected and additional costs for spare parts transferred from Brown.	2010
120208	GH4 FGD	14,163,208.26	13,500,000.91	(663,207.35)	-5%	2.38%	177,849,909.07	176,566,673.15	(1,283,235.92)	May-05	Jun-08	May-05	Jun-08	Cost estimate for siding higher than expected and additional costs for spare parts transferred from Brown.	2010
120209	GH SO2 Common	1,006,065.86	2,000,004.00	993,938.14	50%	0.17%	139,444,437.27	139,519,162.87	74,725.60	May-05	Jul-08	May-05	Aug-08	Charges were made to unit specific projects.	2010
120210	BR 1, 2, & 3 FGD	65,105,166.06	97,667,848.67	32,562,682.61	33%	10.95%	440,053,455.97	495,901,139.72	55,847,683.75	May-05	Jun-12	May-05	Dec-10	Overall project cost less than original budget.	2010
121682	TC Ash/Gypsum Ponds - KU	4,672,641.12	6,768,000.63	2,095,359.51	31%	0.79%	12,446,155.35	11,003,426.94	(1,442,728.41)	Jun-06	Dec-11	Jun-06	Dec-11	Under budget due to weather delays.	2010
121685	TC2 AQCS - KU	(358,209.71)	2,208,818.45	2,567,028.16	116%	-0.06%	190,661,270.95	189,431,367.87	(1,229,903.08)	May-06	Jan-11	May-06	Jan-11	Under budget due to liquidated damages.	2010
122609	Ghent Ash Pond/Landfill	7,619,491.74	42,156,002.74	34,536,511.00	82%	1.28%	294,254,275.34	194,402,657.56	(99,851,617.78)	Nov-06	Sep-14	Nov-06	Jun-14	Under budget due to some land purchases scheduled early 2010 actually occurred at the end of 2009. In addition, Ghent CCR Fines and Transport system contract executed later than budgeted.	2010
122658	BR2 PRECIP PLT REPL 08	7,203.44	-	(7,203.44)		0.00%	1,303,964.81	1,296,761.37	(7,203.44)			Dec-06	Apr-09		2010
123557	BR3 SCR	23,138,723.90	30,735,613.64	7,596,889.74	25%	3.89%	94,760,855.24	164,118,962.11	69,358,106.87	Oct-07	Dec-12	Oct-07	Dec-12	Under budget due to timing of cash flow schedule for EPC contract award.	2010
125101	Brown Ash Pond Phase II	1,684,151.54	8,042,997.00	6,358,845.46	79%	0.28%	19,709,721.55	29,817,872.10	10,108,150.55	Sep-09	Sep-12	Sep-09	Sep-12	Project delayed while determining path forward of converting from an ash pond to a landfill.	2010
126287	GH SO3 Measurement Probe	203,561.29	215,000.16	11,438.87	5%	0.03%	203,561.29	215,000.16	11,438.87	Jan-10	May-10	Jan-10	May-10		2010
126290	GH3 Absorber Agitator Blades	231,100.84	1,099,999.83	868,898.99	79%	0.04%	227,102.80	1,099,999.83	872,897.03	Jul-10	May-11	Jul-10	Nov-10	Budget based on estimate of OEM blade replacement. Located vendor to reverse engineer blades with major savings. Also funded project 127519 GH4 Aborber Agitator Blades for $261k that same year from savings.	2010
127134	TC CCP LANDFILL PH1 RAV-KU	1,111,660.12	240,000.00	(871,660.12)	-363%	0.19%	8,625,234.15	33,923,766.82	25,298,532.67	Jun-09	Apr-18	Jun-09	Jan-00	Costs associated with ash pond transferred to landfill	2010
127137	TC CCP RIVER FLY ASH BARGE-KU	247,408.56	2,880,000.00	2,632,591.44	91%	0.04%	4,193,822.96	2,880,000.00	(1,313,822.96)	Aug-09	Nov-12	Aug-09	Dec-12	Project on hold for large part of the year, resulted in only one equipment milestone payment this year.	2010
127519	GH4 Absorber Agitator Blades	258,543.56	-	(258,543.56)		0.04%	258,547.46	-	(258,547.46)			Oct-10	Nov-10		2010
		136,407,834.27	**232,331,970.18**	**95,924,135.91**											**2010 Tot**
118251	GH3 FGD	316,390.76	-	(316,390.76)		0.04%	147,316,022.92	146,999,632.16	(316,390.76)	Jan-05	Dec-09	Jan-05	Jul-09	Final project wrap up.	2011
119961	BR ASH POND EXP	(16,452,549.44)	-	16,452,549.44		-2.13%	37,867,989.63	54,320,539.07	16,452,549.44	Jan-04	Dec-11	Jan-04	Mar-12	Variance is due to transferring of Starter Dike Costs to the Landfill project. Transferred charges to projects 125101 and 132371.	2011
119962	GH2 FGD	165,549.47	-	(165,549.47)		0.02%	185,444,769.44	185,279,219.97	(165,549.47)	Feb-05	Jul-09	Feb-05	Mar-09		2011
120208	GH4 FGD	622,715.97	1,300,000.00	677,284.03	52%	0.08%	177,849,909.07	178,529,880.50	679,971.43	May-05	Jun-08	May-05	Jun-08	Final project wrap up less than expected.	2011
120209	GH SO2 Common	918,540.14	-	(918,540.14)		0.12%	139,444,437.27	138,525,224.73	(919,212.54)	May-05	Jul-08	May-05	Aug-08	additional Cathodic Protection needed on the FGD's	2011
120210	BR 1, 2, & 3 FGD	4,845,835.46	3,265,698.78	(1,580,136.68)	-48%	0.63%	440,053,455.97	436,822,982.89	(3,230,473.08)	May-05	Jun-12	May-05	Dec-10	additional scope of work	2011
121682	TC Ash/Gypsum Ponds - KU	3,608,885.86	720,000.00	(2,888,885.86)	-401%	0.47%	12,446,155.35	9,628,067.43	(2,818,087.92)	Jun-06	Dec-11	Jun-06	Dec-11	Cost increases due to 2010 weather delays and cost escalation.	2011
121685	TC2 AQCS - KU	841,821.66	269,994.96	(571,826.70)	-212%	0.11%	190,661,270.95	187,134,334.67	(3,526,936.28)	May-06	Jan-11	May-06	Jan-11	Removal of the warranty claim receivable initially set up for the TC2 Fabric Filter Bag Replacements.	2011
122609	Ghent Ash Pond/Landfill	59,727,530.52	101,897,988.11	42,170,457.59	41%	7.75%	294,254,275.34	277,356,866.24	(16,897,409.10)	Nov-06	Sep-14	Nov-06	Jun-14	Project spend delayed due to delay in contract execution.	2011
123557	BR3 SCR	33,940,583.45	51,538,861.38	17,598,277.93	34%	4.40%	94,760,855.24	117,395,336.83	22,634,481.59	Oct-07	Dec-12	Oct-07	Dec-12	Milestones budgeted in 2011 were met in late 2010, along with permanent savings on the project.	2011
125101	Brown Ash Pond Phase II	12,888,896.52	14,262,300.01	1,373,403.49	10%	1.67%	19,709,721.55	66,844,013.92	47,134,292.37	Sep-09	Sep-12	Sep-09	Sep-12	Change in scope of work from ash pond to landfill.	2011
126290	GH3 Absorber Agitator Blades	(3,998.04)	-	3,998.04		0.00%	227,102.80	231,100.84	3,998.04	Jul-10	May-11	Jul-10	Nov-10		2011
127134	TC CCP LANDFILL PH1 RAV-KU	1,614,035.93	17,678,394.24	16,064,358.31	91%	0.21%	8,625,234.15	61,414,050.25	52,788,816.10	Jun-09	Apr-18	Jun-09	Jan-00	Project delayed due to permitting.	2011
127137	TC CCP RIVER FLY ASH BARGE-KU	768,534.44	3,359,520.58	2,590,986.14	77%	0.10%	4,193,822.96	3,606,929.14	(586,893.82)	Aug-09	Nov-12	Aug-09	Dec-12	delay in awarding the EPC contract	2011
127519	GH4 Absorber Agitator Blades	3.90	-	(3.90)		0.00%	258,547.46	258,543.56	(3.90)			Oct-10	Nov-10		2011
130867	BR3 FABRIC FILTER	43,610.17	-	(43,610.17)		0.01%	18,164,737.31	2,130,548.66	(16,034,188.65)	Jan-10	Nov-15	Jan-10	Jan-00		2011
130870	GH1 FABRIC FILTER	15,599.64	-	(15,599.64)		0.00%	58,637,278.63	4,575,439.21	(54,061,839.42)	Jan-10	Apr-15	Jan-10	Jan-00		2011
130871	GH2 FABRIC FILTER	14,499.22	12,217,140.00	12,202,640.78	100%	0.00%	30,514,978.39	199,752,885.59	169,237,907.20	Jan-10	Nov-15	Jan-10	Jan-00	Spending delayed due to additional conceptual engineering.	2011
130872	GH3 FABRIC FILTER	14,499.64	-	(14,499.64)		0.00%	119,196,208.77	19,279,719.00	(99,916,489.77)	Jan-10	Jun-14	Jan-10	Jun-14		2011
130873	GH4 FABRIC FILTER	14,499.24	-	(14,499.24)		0.00%	83,571,881.91	13,621,539.08	(69,950,342.83)	Jan-10	Dec-14	Jan-10	Jan-00		2011
130905	GH1 SAM Mitigation	1,035,745.94	7,374,998.31	6,339,252.37	86%	0.13%	1,158,195.17	7,374,998.31	6,216,803.14	Jan-10	Jun-12	Jan-10	Jun-12	Milestones moved to 2012	2011
130906	GH2 SAM Mitigation	1,324,021.25	7,374,998.31	6,050,977.06	82%	0.17%	8,223,471.41	7,374,998.31	(848,473.10)	Jan-10	Apr-13	Jan-10	Apr-13	Milestones moved from 2011 to 2012	2011
130907	GH3 SAM Mitigation	950,928.66	650,000.04	(300,928.62)	-46%	0.12%	1,081,423.84	8,319,997.87	7,238,574.03	Jan-10	Jun-12	Jan-10	Jun-12	Spend aligned to coincide with actual project progress.	2011
130909	GH4 SAM Mitigation	841,643.70	650,000.04	(191,643.66)	-29%	0.11%	1,077,552.75	8,319,997.87	7,242,445.12	Jan-10	Jun-12	Jan-10	Jun-12		2011
131834	EE EDUCATION CTR KU	-	1,000,001.00	1,000,001.00	100%	0.00%	-	6,500,005.49	6,500,005.49	Jan-11	Dec-11			The project was initially included in the 2011 budget process which is completed in 2010. At that time, the project was being considered to be included in the upcoming 2011 DSM filing. When the final DSM filing was completed and submitted in February 2011 (KPSC Case No. 2011-00134), it was determined that the Education Center would not be included and thus there were no actuals expenses to allocate to this project.	2011
131839	EE AMI TECH KU	-	853,000.55	853,000.55	100%	0.00%	-	4,258,003.45	4,258,003.45	Jan-11	Dec-11			The project was initially included in the 2011 budget process which starts in 2010. At that time, the project was being considered to be included in the upcoming 2011 DSM filing. When the final DSM filing was completed and submitted in February 2011 (KPSC Case No. 2011-00134), it was determined that the AMI program would not be included and thus there were no actuals expenses to allocate to this project.	2011
132371	Brown Landfill PH I	14,262,885.13	-	(14,262,885.13)		1.85%	28,906,951.89	-	(28,906,951.89)	Oct-10	Dec-15	Oct-10	Jan-00	Variance is due to transferring of Starter Dike Costs to the Landfill project. Transferred charges to projects 125101 and 132371.	2011
133581	GH1 SCR Turndown	92,992.68	-	(92,992.68)		0.01%	-	-	-	Jun-11	Nov-12	Jun-11	Oct-12		2011
133597	GH3 SCR Turndown	92,992.66	-	(92,992.66)		0.01%	-	-	-	Jun-11	May-14	Jun-11	Oct-12		2011
133599	GH4 SCR Turndown	92,992.66	-	(92,992.66)		0.01%	-	-	-	Jun-11	Nov-14	Jun-11	Oct-12		2011
		122,599,687.19	**224,412,896.31**	**101,813,209.12**											**2011 Tot**
120208	GH4 FGD	(2,687.40)	-	2,687.40		0.00%	177,849,909.07	177,852,596.47	2,687.40	May-05	Jun-08	May-05	Jun-08		2012
120209	GH SO2 Common	672.40	-	(672.40)		0.00%	139,444,437.27	139,443,764.87	(672.40)	May-05	Jul-08	May-05	Aug-08		2012
120210	BR 1, 2, & 3 FGD	1,650,336.40	1,000,000.00	(650,336.40)	-65%	0.24%	440,053,455.97	439,403,119.57	(650,336.40)	May-05	Jun-12	May-05	Dec-10	Additional money for service water pumps to upgrade the FGDs	2012
121682	TC Ash/Gypsum Ponds - KU	(35,442.34)	-	35,442.34		-0.01%	12,446,155.35	12,516,953.29	70,797.94	Jun-06	Dec-11	Jun-06	Dec-11		2012

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
121685	TC2 AQCS - KU	2,955,109.58	3,098,250.00	143,140.42	5%	0.43%	190,661,270.95	190,804,411.37	143,140.42	May-06	Jan-11	May-06	Jan-11		2012
122609	Ghent Ash Pond/Landfill	130,380,123.50	120,599,994.21	(9,780,129.29)	-8%	18.90%	294,254,275.34	279,037,708.60	(15,216,566.74)	Nov-06	Sep-14	Nov-06	Jun-14	Spend aligned to coincide with actual project progress.	2012
123557	BR3 SCR	33,564,634.96	37,172,039.14	3,607,404.18	10%	4.86%	94,760,855.24	99,772,182.00	5,011,326.76	Oct-07	Dec-12	Oct-07	Dec-12	Timing of milestones achieved.	2012
125101	Brown Ash Pond Phase II	1,999,055.79	-	(1,999,055.79)		0.29%	19,709,721.55	14,683,925.43	(5,025,796.12)	Sep-09	Sep-12	Sep-09	Sep-12	Was budgeted for 2011 but was moved to 2012 because contractor was working in area to be reclaimed.	2012
127134	TC CCP LANDFILL PH1 RAV-KU	4,230,295.34	40,223,997.65	35,993,702.31	89%	0.61%	8,625,234.15	80,293,702.34	71,668,468.19	Jun-09	Apr-18	Jun-09	Jan-00	Reforecast to take into account the delays in the permitting.	2012
127137	TC CCP RIVER FLY ASH BARGE-KU	3,140,109.03	3,936,000.12	795,891.09	20%	0.46%	4,193,822.96	4,951,943.12	758,120.16	Aug-09	Nov-12	Aug-09	Dec-12	Movement for the River Fly Ash work between the Holcim project to the CCR project to align with the EPC contract approval.	2012
130867	BR3 FABRIC FILTER	4,960,325.34	1,959,000.00	(3,001,325.34)	-153%	0.72%	18,164,737.31	27,464,613.93	9,299,876.62	Jan-10	Nov-15	Jan-10	Jan-00	Equipment contract signed to purchase Fabric Filter equipment prior to EPC contract award.	2012
130870	GH1 FABRIC FILTER	10,182,960.44	6,157,000.00	(4,025,960.44)	-65%	1.48%	58,637,278.63	44,434,602.68	(14,202,675.95)	Jan-10	Apr-15	Jan-10	Jan-00	Equipment contract signed to purchase Fabric Filter equipment prior to EPC contract award.	2012
130871	GH2 FABRIC FILTER	9,714,079.27	-	(9,714,079.27)		1.41%	30,514,978.39	29,261,502.26	(1,253,476.13)	Jan-10	Nov-15	Jan-10	Jan-00	Spend aligned to coincide with actual project progress.	2012
130872	GH3 FABRIC FILTER	23,625,145.84	46,135,998.24	22,510,852.40	49%	3.42%	119,196,208.77	108,775,509.89	(10,420,698.88)	Jan-10	Jun-14	Jan-10	Jun-14	Timing difference between milestones actually achieved and budget assumptions.	2012
130873	GH4 FABRIC FILTER	10,388,118.23	26,465,997.72	16,077,879.49	61%	1.51%	83,571,881.91	68,969,509.00	(14,602,372.91)	Jan-10	Dec-14	Jan-10	Jan-00	Timing difference between milestones actually achieved and budget assumptions.	2012
130905	GH1 SAM Mitigation	122,449.23	1,000,000.00	877,550.77	88%	0.02%	1,158,195.17	2,035,745.94	877,550.77	Jan-10	Jun-12	Jan-10	Jun-12	Reduction in final scope.	2012
130906	GH2 SAM Mitigation	7,295,517.28	4,599,999.31	(2,695,517.97)	-59%	1.06%	8,223,471.41	5,924,020.56	(2,299,450.85)	Jan-10	Apr-13	Jan-10	Apr-13	Spend aligned to coincide with actual project progress and overall cost was less than budgeted.	2012
130907	GH3 SAM Mitigation	130,495.18	1,100,000.00	969,504.82	88%	0.02%	1,081,423.84	2,050,928.66	969,504.82	Jan-10	Jun-12	Jan-10	Jun-12	Reduction in final scope.	2012
130909	GH4 SAM Mitigation	235,909.05	1,100,000.00	864,090.95	79%	0.03%	1,077,552.75	1,941,643.70	864,090.95	Jan-10	Jun-12	Jan-10	Jun-12	Reduction in final scope.	2012
132371	Brown Landfill PH I	5,023,170.02	21,399,998.66	16,376,828.64	77%	0.73%	28,906,951.89	67,162,889.73	38,255,937.84	Oct-10	Dec-15	Oct-10	Jan-00	Project timeline and associated spend was moved out based upon investigation into Fly Ash & Gypsum dewatering combined system.	2012
133562	Brown 1 SAM Mitigation	-	932,000.00	932,000.00	100%	0.00%	-	2,179,000.00	2,179,000.00	Jun-11	Dec-15			Project delayed to investigate need	2012
133567	Brown 2 SAM Mitigation	-	932,000.00	932,000.00	100%	0.00%	-	2,179,000.00	2,179,000.00	Jun-11	Dec-15			Project delayed to investigate need	2012
133581	GH1 SCR Turndown	(92,992.68)	500,000.00	592,992.68	119%	-0.01%	-	1,042,992.68	1,042,992.68	Jun-11	Nov-12	Jun-11	Oct-12	Project cancelled and charges moved to GH Air projects	2012
133597	GH3 SCR Turndown	(92,992.66)	500,000.00	592,992.66	119%	-0.01%	-	8,192,992.66	8,192,992.66	Jun-11	May-14	Jun-11	Oct-12	Project cancelled and charges moved to GH Air projects	2012
133599	GH4 SCR Turndown	(92,992.66)	500,000.00	592,992.66	119%	-0.01%	-	1,092,992.66	1,092,992.66	Jun-11	Nov-14	Jun-11	Oct-12	Project cancelled and charges moved to GH Air projects	2012
135072	EE RESIDENTIAL DLC KU	-	1,524,696.00	1,524,696.00	100%	0.00%	-	3,665,931.00	3,665,931.00	Jan-12	Dec-21			This project was closed and eventually replaced with project 135911 and thus no actuals where allocated to this specific project number. Actual costs for project #135911 in 2012 were $304,046, resulting in a net budget variance of $1,220,650. Lower costs were the result of the approval of Case No. 2011-00134 being later than originally expected. The original budget assumed capitalizing the expenses starting in January but the Company had existing expensed inventory that had to be used before starting to use the newly approved DSM Rate of Return for capital projects within the DSM mechanism.	2012
135082	EE COMMMERCIAL DLC KU	-	79,642.62	79,642.62	100%	0.00%	-	172,972.62	172,972.62	Jan-12	Dec-21				2012
135911	KU DLC	304,046.12	-	(304,046.12)		0.04%	2,112,389.09	-	(2,112,389.09)	Jan-12	Dec-19	Jan-12	Jun-12	This project was open to replace project 135072 and did not have budgeted dollars associated to it as it was created after the budget process was completed. The net variance between project 135072 and 135911 is $1,220,650 and is the result of the approval of Case No. 2011-00134 being later then originally expected. The original budget assumed capitalizing the expenses starting in January but the Company had existing expensed inventory that had to be used before starting to use the newly approved DSM Rate of Return for capital projects within the DSM mechanism.	2012
137492	TC Landfill Add'l Land KU	620,249.51	-	(620,249.51)		0.09%	630,161.06	-	(630,161.06)	May-12	Dec-16	May-12	Jan-00	Budgeted under the TC Landfill projects, there were not separate projects for land during the budget period.	2012
138873	Ghent Vehicles	34,137.36	-	(34,137.36)		0.00%	34,137.36	-	(34,137.36)			Oct-12	Dec-12		2012
		250,239,832.13	**320,916,613.67**	**70,676,781.54**											**2012 Tot**
121682	TC Ash/Gypsum Ponds - KU	(35,355.60)	-	35,355.60		-0.01%	12,446,155.35	12,481,510.95	35,355.60	Jun-06	Dec-11	Jun-06	Dec-11		2013
122609	Ghent Ash Pond/Landfill	88,936,461.49	54,266,953.00	(34,669,508.49)	-64%	26.75%	294,254,275.34	259,584,766.85	(34,669,508.49)	Nov-06	Sep-14	Nov-06	Jun-14	Spend aligned to coincide with actual project progress.	2013
123557	BR3 SCR	3,096,077.42	4,500,000.00	1,403,922.58	31%	0.93%	94,760,855.24	96,164,777.82	1,403,922.58	Oct-07	Dec-12	Oct-07	Dec-12	Moved $750k to plant budget for HWRS spare pump and another $650 permanent reduction to budget as project was nearing completion	2013
125101	Brown Ash Pond Phase II	3,026,740.33	2,837,015.00	(189,725.33)	-7%	0.91%	19,709,721.55	19,519,996.22	(189,725.33)	Sep-09	Sep-12	Sep-09	Sep-12		2013
127134	TC CCP LANDFILL PH1 RAV-KU	1,669,242.76	16,395,394.30	14,726,151.54	90%	0.50%	8,625,234.15	23,351,385.69	14,726,151.54	Jun-09	Apr-18	Jun-09	Jan-00	Reforecast to take into account the delays in the permitting.	2013
127137	TC CCP RIVER FLY ASH BARGE-KU	37,770.93	54,358.03	16,587.10	31%	0.01%	4,193,822.96	4,210,410.06	16,587.10	Aug-09	Nov-12	Aug-09	Dec-12		2013
130867	BR3 FABRIC FILTER	13,160,801.80	24,461,992.53	11,301,190.73	46%	3.96%	18,164,737.31	29,465,928.04	11,301,190.73	Jan-10	Nov-15	Jan-10	Jan-00	Milestones moved from 2013 to 2014.	2013
130870	GH1 FABRIC FILTER	48,438,718.55	29,310,733.10	(19,127,985.45)	-65%	14.57%	58,637,278.63	39,509,293.18	(19,127,985.45)	Jan-10	Apr-15	Jan-10	Jan-00	More milestones achieved in 2013 than had been expected in the budget.	2013
130871	GH2 FABRIC FILTER	20,786,399.90	16,466,417.58	(4,319,982.32)	-26%	6.25%	30,514,978.39	26,194,996.07	(4,319,982.32)	Jan-10	Nov-15	Jan-10	Jan-00	Spend aligned to coincide with actual project progress.	2013
130872	GH3 FABRIC FILTER	95,556,563.29	83,224,826.94	(12,331,736.35)	-15%	28.74%	119,196,208.77	106,864,472.42	(12,331,736.35)	Jan-10	Jun-14	Jan-10	Jun-14	Timing difference between milestones actually achieved and budget assumptions.	2013
130873	GH4 FABRIC FILTER	73,169,264.44	61,918,633.94	(11,250,630.50)	-18%	22.01%	83,571,881.91	72,321,251.41	(11,250,630.50)	Jan-10	Dec-14	Jan-10	Jan-00	Timing difference between milestones actually achieved and budget assumptions.	2013
130906	GH2 SAM Mitigation	(396,067.12)	-	396,067.12		-0.12%	8,223,471.41	8,619,538.53	396,067.12	Jan-10	Apr-13	Jan-10	Apr-13	True-up of actual charges to earlier accrual estimates.	2013
132371	Brown Landfill PH I	9,620,896.74	37,299,991.72	27,679,094.98	74%	2.89%	28,906,951.89	56,586,046.87	27,679,094.98	Oct-10	Dec-15	Oct-10	Jan-00	Under budget due to permitting delays.	2013
135911	KU DLC	1,808,342.97	1,307,385.54	(500,957.43)	-38%	0.54%	2,112,389.09	1,611,431.66	(500,957.43)	Jan-12	Dec-19	Jan-12	Jun-12	The variance in this project is due to better than expected customer engagement in the DSM Direct Load Control program compared to budget.	2013
137492	TC Landfill Add'l Land KU	9,911.55	457,559.96	447,648.41	98%	0.00%	630,161.06	1,077,809.47	447,648.41	May-12	Dec-16	May-12	Jan-00	Fewer purchase contracts signed than budgeted.	2013
140375	BR3 Spare HWRS Pump	393,902.49	-	(393,902.49)		0.12%	393,902.49	-	(393,902.49)			Jun-13	Jan-00	Originally part of SCR installation project but due to long lead time it was decided to create a separate project for the pump.	2013
		359,279,671.94	**332,501,261.64**	**(26,778,410.30)**											**2013 Tot**
		2,168,432,596.63	**2,509,529,266.19**	**341,096,669.56**											**Grand Tc**

Kentucky Utilities Company
Case No. 2014-00371
Calculation of Capital Construction Project Slippage Factor -Non-Mechanism Construction Projects

Schedule 13b(1)

Source: Schedule 13a - Construction Projects

Years	Base Rate Capital Actual Cost	Base Rate Capital Budget Cost	Variance in Dollars	Variance as a percent	Slippage Factor
2013	467,930,146.91	442,723,204.24	25,206,942.67	5.694%	105.694%
2012 [1]	250,621,314.30	298,013,292.84	(47,391,978.54)	-15.90%	84.097%
2011	203,042,999.34	215,256,372.79	(12,213,373.45)	-5.674%	94.326%
2010	209,036,428.28	183,198,610.65	25,837,817.63	14.10%	114.104%
2009	247,393,649.95	254,530,196.20	(7,136,546.25)	-2.804%	97.196%
2008	299,810,658.95	364,973,077.01	(65,162,418.06)	-17.85%	82.146%
2007	365,638,568.84	341,423,720.89	24,214,847.95	7.092%	107.092%
2006	190,920,150.44	171,459,090.53	19,461,059.91	11.35%	111.350%
2005	113,902,201.24	105,135,917.65	8,766,283.59	8.338%	108.338%
2004	109,158,782.13	135,942,120.83	(26,783,338.70)	-19.70%	80.298%
Totals	**2,457,454,900.38**	**2,512,655,603.63**	**(55,200,703.25)**	**-2.197%**	**97.803%**

2004 - 2013 10 Year Average Slippage Factor (Mathematic Average of the Yearly Slippage Factors / 10 Years)	**98.464%**

The Base Rate Capital Actual Cost is the Annual Actual Cost per Schedule 13(a)Non-Mechanism Construction Projects . The Base Rate Capital Budget Cost is the Annual Original Budget per Schedule 13(a)Non-Mechanism Construction Projects .

The Slippage Factor is calculated by dividing the Base Rate Capital Actual Cost by the Base Rate Capital Budget Cost. Calculate a Slippage Factor for each year and the Totals line. Carry Slippage Factor percentages to 3 decimal places

2012 [1] = Removed the budgeted amount related to the acquisition of the Bluegrass CTs. Based on the mitigation measures required by FERC for approval LG&E and KU determined that the options were not commercially justifiable. In June 2012, LG&E and KU terminated the asset purchase agreement for the Bluegrass CTs in accordance with its terms and made applicable filings with the KPSC and FERC.

Kentucky Utilities Company
Case No. 2014-00371
Calculation of Capital Construction Project Slippage Factor - Mechanisms Construction Projects Only

Schedule 13b (2)

Source: Schedule 13a - Construction Projects

	A	B	C=A+B	D	E	F=D+E	G=C-F	H=G/F	I=C/F
Years	**Actual ECR**	**Actual DSM**	**Mechanism Capital Actual Total**	**Budget ECR**	**Budget DSM**	**Mechanism Capital Budget Total**	**Variance in Dollars**	**Variance as a percent**	**Slippage Factor**
2013	357,471,328.97	1,808,342.97	359,279,671.94	331,193,876.10	1,307,385.54	332,501,261.64	26,778,410.30	8.05%	108.054%
2012 [1]	249,935,786.01	304,046.12	250,239,832.13	319,312,275.05	1,604,338.62	320,916,613.67	(70,676,781.54)	-22.02%	77.977%
2011	122,599,687.19	-	122,599,687.19	222,559,894.76	1,853,001.55	224,412,896.31	(101,813,209.12)	-45.37%	54.631%
2010	136,407,834.27	-	136,407,834.27	232,331,970.18	-	232,331,970.18	(95,924,135.91)	-41.29%	58.712%
2009	227,067,458.09	-	227,067,458.09	260,647,783.83	-	260,647,783.83	(33,580,325.74)	-12.88%	87.117%
2008	381,490,690.10	-	381,490,690.10	441,357,545.26	-	441,357,545.26	(59,866,855.16)	-13.56%	86.436%
2007	441,727,604.04	-	441,727,604.04	391,730,182.78	-	391,730,182.78	49,997,421.26	12.76%	112.763%
2006	180,024,676.68	-	180,024,676.68	169,793,001.80	-	169,793,001.80	10,231,674.88	6.03%	106.026%
2005	24,404,546.49	-	24,404,546.49	72,438,000.00	-	72,438,000.00	(48,033,453.51)	-66.31%	33.690%
2004	45,190,595.70	-	45,190,595.70	63,400,010.72	-	63,400,010.72	(18,209,415.02)	-28.72%	71.279%
Totals	**2,166,320,207.54**	**2,112,389.09**	**2,168,432,596.63**	**2,504,764,540.48**	**4,764,725.71**	**2,509,529,266.19**	**(341,096,669.56)**	**-203.316%**	**86.408%**

2004 - 2013 10 Year Average Slippage Factor (Mathematic Average of the Yearly Slippage Factors / 10 Years)	**79.668%**

The Mechanism Capital Actual Total, Mechanism Capital Budget Total, Variance in Dollars, and Variance as Percent are to be taken from Schedule 13a Mechanism Construction Projects. Total all projects for a given year.

The Slippage Factor is calculated by dividing the Mechanism Capital Actual Total by the Mechanism Capital Budget Total. Calculate a Slippage Factor for each year and the Totals line. Carry Slippage Factor percentages to 3 decimal places.

Explanation for significant variances from budget:

2013 – Better than expected customer engagement in the DSM Direct Load Control program.

2012 – Continued permitting delays on the Trimble County landfill and a later start to the Environmental Air projects under the 2011 ECR plan than had been expected in the budget.
With regards to DSM, lower costs were the result of the approval of Case No. 2011-00134 being later than originally expected. The original budget assumed capitalizing the expenses starting in January but the Company had existing expensed inventory that had to be used before starting to use the newly approved DSM Rate of Return for capital projects within the DSM mechanism.

2011 – Permanent savings on the Brown 3 SCR, a later start to the Environmental Air projects under the 2011 ECR plan than had been expected in the budget, and permitting delays on the Trimble County landfill.
With regards to DSM, lower costs were the result of the approval of Case No. 2011-00134 being later than originally expected.

2010 – Permanent savings toward the end of the KU FGD installations, a delay in the start of the Brown ash pond/landfill due to the shift from an ash pond to a landfill under the 2011 ECR plan.

2007 – Cost escalations on the KU FGD's driven by much higher commodity and labor costs being incurred throughout the industry prior to the recession of 2008/2009.

2005 – The KU FGD program started later than the budget had assumed.

2004 – Higher SCR related costs were incurred in late 2003 and therefore not incurred in 2004 as the budget had assumed.

Kentucky Utilities Company
Case No. 2014-00371
Calculation of Capital Construction Project Slippage Factor - Includes Mechanism Construction Projects

Schedule 13b(3)

Source: Schedule 13a - Construction Projects

Years	Annual Actual Cost	Annual Original Budget	Variance in Dollars	Variance as a percent	Slippage Factor
2013	827,209,819	775,224,466	51,985,353	6.71%	106.706%
2012 [1]	500,861,146	618,929,907	(118,068,761)	-19.08%	80.924%
2011	325,642,687	439,669,269	(114,026,583)	-25.93%	74.065%
2010	345,444,263	415,530,581	(70,086,318)	-16.87%	83.133%
2009	474,461,108	515,177,980	(40,716,872)	-7.90%	92.097%
2008	681,301,349	806,330,622	(125,029,273)	-15.51%	84.494%
2007	807,366,173	733,153,904	74,212,269	10.12%	110.122%
2006	370,944,827	341,252,092	29,692,735	8.70%	108.701%
2005	138,306,748	177,573,918	(39,267,170)	-22.11%	77.887%
2004	154,349,378	199,342,132	(44,992,754)	-22.57%	77.429%
Totals	**4,625,887,497**	**5,022,184,870**	**(396,297,373)**	**-104.441%**	**92.109%**

2004 - 2013 10 Year Average Slippage Factor (Mathematic Average of the Yearly Slippage Factors / 10 Years)	**89.556%**

The Annual Actual Cost, Annual Original Budget, Variance in Dollars, and Variance as Percent are the sum of the projects from Schedule 13a Non-Mechanism Construction Projects and Schedule 13a Mechanism Construction Projects. Total all projects for a given year.

The Slippage Factor is calculated by dividing the Annual Actual Cost by the Annual Original Budget. Calculate a Slippage Factor for each year and the Totals line. Carry Slippage Factor percentages to 3 decimal places.

2012 [1] = Removed the budgeted amount related to the acquisition of the Bluegrass CTs. Based on the mitigation measures required by FERC for approval LG&E and KU determined that the options were not commercially justifiable. In June 2012, LG&E and KU terminated the asset purchase agreement for the Bluegrass CTs in accordance with its terms and made applicable filings with the KPSC and FERC.

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 14, 2014

Case No. 2014-00371

Question No. 14

Responding Witness: Christopher M. Garrett

Q-14. Provide the following monthly account balances and a calculation of the average (13-month) account balances for most recent calendar year:

a. Plant in service (Account No. 101);

b. Plant purchased or sold (Account No. 102);

c. Property held for future use (Account No. 105);

d. Completed construction not classified (Account No. 106);

e. Construction work in progress (Account No. 107);

f. Depreciation reserve (Account No. 108);

g. Materials and supplies (include all accounts and subaccounts);

h. Computation and development of minimum cash requirements;

i. Balance in accounts payable applicable to amounts included in utility plant in service (If actual is indeterminable, give reasonable estimate.);

j. Balance in accounts payable applicable to amounts included in plant under construction (If actual is undeterminable, give reasonable estimate.); and

k. Balance in accounts payable applicable to prepayments by major category or subaccount.

A-14. a.-g. See attached.

h. The Company is not required to compute minimum cash requirements; therefore this information is not available.

i. The Company records are not maintained in a manner to determine the amount applicable to accounts payable or to reasonably estimate the balances in accounts payable for the accounts requested.

j. See attached.

k. The Company records are not maintained in a manner to determine the amount applicable to accounts payable or to reasonably estimate the balances in accounts payable for the accounts requested.

Kentucky Utilities Company
Case No. 2014-00371

Monthly Account Balances and Calculation of Average (13-month) Account Balances

	DEC-2012	JAN-2013	FEB-2013	MAR-2013	APR-2013	MAY-2013	JUNE-2013	JULY-2013	AUG-2013	SEP-2013	OCT-2013	NOV-2013	DEC-2013	Total	13 Mo Avg
(a)	6,074,055,568.77	6,084,601,708.43	6,483,478,270.67	6,490,760,665.80	6,511,244,234.29	6,520,337,616.63	6,527,497,034.94	6,563,206,087.60	6,571,756,226.85	6,683,534,190.96	6,696,311,975.76	6,700,633,792.18	6,739,736,130.99	84,647,153,503.87	6,511,319,500.30
(b)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(c)	-	-	-	-	-	-	-	-	324,087.84	324,087.84	324,087.84	324,087.84	324,087.84	1,620,439.20	124,649.17
(d)	667,534,767.12	661,225,590.01	250,808,056.62	256,797,228.08	254,448,134.32	250,639,041.46	257,012,208.88	232,867,983.86	231,295,269.58	239,113,921.07	249,039,639.21	254,267,228.77	229,932,393.04	4,034,981,462.02	310,383,189.39
(e)	490,181,659.31	527,491,795.71	568,986,279.20	595,662,051.26	621,890,695.93	660,471,176.12	704,073,656.88	750,365,456.40	798,915,730.34	848,935,114.90	919,265,120.88	1,013,109,336.05	1,138,612,872.41	9,637,960,945.39	741,381,611.18
(f)	(2,498,298,998.91)	(2,511,935,045.15)	(2,504,437,184.09)	(2,511,945,897.10)	(2,524,309,096.44)	(2,532,318,532.60)	(2,545,265,350.71)	(2,557,619,216.48)	(2,571,756,112.42)	(2,583,710,107.15)	(2,596,760,794.43)	(2,608,803,562.78)	(2,619,739,016.55)	(33,166,898,914.81)	(2,551,299,916.52)
(g)	35,604,100.25	35,676,932.30	36,093,977.11	35,941,211.08	35,969,389.97	36,075,836.02	36,322,321.16	36,772,271.29	36,844,726.54	36,871,038.58	36,765,618.20	36,279,459.57	36,405,242.77	471,622,124.84	36,278,624.99
(j)	102,359,855.91	62,291,150.30	86,684,027.65	74,060,772.18	80,513,248.91	51,069,812.93	68,072,756.87	77,612,596.71	77,612,596.71	85,781,340.18	110,832,720.10	141,027,432.05	91,032,649.31	1,108,950,959.81	85,303,919.99

(a) Plant in service (Account 101)
(b) Plant purchased or sold (Account 102)
(c) Property held for future use (Account 105)
(d) Completed construction not classified (Account 106)
(e) Construction work in progress (Account 107)
(f) Depreciation reserve (Account 108)
(g) Material and Supplies (include all account and subaccounts)
(j) Balance in accounts payable applicable to amounts included in plant under construction. In August 2013, the amount was estimated based on July 2013.

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 14, 2014

Case No. 2014-00371

Question No. 15

Responding Witness: Kent W. Blake

Q-15. Provide a reconciliation and detailed explanation of each difference, if any, in the utility's capitalization and net investment rate base for the base period.

A-15. See attached.

KENTUCKY UTILITIES COMPANY

Reconciliation of Capitalization and Rate Base
As of February 28, 2015

Line No.	Description	Total Company Balance	Kentucky Jurisdictional	Other Jurisdictional
1	Rate Base Percentage (Schedule J-1)		88.76%	11.24%
2	Capitalization:			
3	Common Equity	$ 2,662,180,194		
4	Long-Term Debt	2,063,411,394		
5	Short-Term Debt	245,215,693		
6	Subtotal	$ 4,970,807,281	$ 4,412,088,543	$ 558,718,738
7	Adjustments to Capitalization:			
8	Investment in EEI	686,427	609,273	77,154
9	Investment in OVEC and Other	(1,221,720)	(1,084,399)	(137,321)
10	Environmental Compliance Plans		(919,554,567)	-
11	Demand Side Management Plans		(2,828,574)	-
12	Subtotal	(535,293)	(922,858,267)	(60,167)
13				
14	Total Adjusted Capitalization (Schedule J-1)	$ 4,970,271,988	$ 3,489,230,276	$ 558,658,571
15				
16	Assets per books not included in rate base:			
17	Net ARO Assets		(138,487,401)	
18	Cash and Temporary Investments	(5,040,530)	(4,473,974)	(566,556)
19	Accounts Receivable	(134,782,758)	(119,633,176)	(15,149,582)
20	Other Current Assets	(108,300,506)	(96,127,529)	(12,172,977)
21	Deferred Regulatory Assets	(251,459,615)	(223,195,554)	(28,264,061)
22	Other Deferred Debits	(49,170,903)	(43,644,094)	(5,526,810)
23	Accumulated Deferred Income Taxes	(4,999,626)	(4,437,668)	(561,958)
24	Subtotal	(553,753,939)	(629,999,397)	(62,241,943)
25				
26	Liabilities per books not included in rate base:			
27	Other Deferred Credits	40,153,748	35,640,467	4,513,281
28	Regulatory Liabilities	140,521,039	124,726,474	15,794,565
29	ARO Liabilities	212,831,277	188,909,042	23,922,236
30	Other Current Liabilities	335,304,420	297,616,203	37,688,217
31	Accumulated Provision for Pension & Postretirement	30,564,673	27,129,204	3,435,469
32	Subtotal	759,375,158	674,021,390	85,353,768
33				
34	Items not included in rate base:			
35	Environmental Compliance Cash Working Capital		1,733,973	-
36				
37	Items included in rate base:			
38	Cash Working Capital Formula	117,121,091	107,113,900	8,273,218
39	Capitalization / Rate Base Allocation Differences	-	(5,135,900)	5,135,900
40	Subtotal	117,121,091	101,978,000	13,409,118
41				
42	Total Reconciliation	322,742,310	147,733,966	36,520,943
43				
44	Total Rate Base (Schedule B-1)	$ 5,293,014,298	$ 3,636,964,242	$ 595,179,514

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 14, 2014

Case No. 2014-00371

Question No. 16

Responding Witness: Kent W. Blake

Q-16. Provide a rate base, capital structure, and statement of income for the utility for the most recent 12-month period for which information is available at the time it files its application and for the base period used in the application. Provide detailed explanations necessary to reconcile the data for the 12-month period with the filed base period information.

A-16. See attached.

KENTUCKY UTILITIES COMPANY
Case No. 2014-00371
Comparison of Base Period and Most Recent Actuals
Rate Base - Total Company

Title of Account	Total Company Rate Base Base Period	Total Company Rate Base 10/31/2014	Variance	Explanations on variances greater than $1 million
1. Utility Plant at Original Cost	$ 8,782,844,397	$ 8,555,402,693	$ 227,441,704	Increase driven primarily by capital spend from November 2014 through February 2015.
2. Deduct:				
3. Reserve for Depreciation	2,831,259,387	2,772,420,075	58,839,312	Increase driven primarily by depreciation from November 2014 through February 2015.
4. Net Utility Plant	5,951,585,009	5,782,982,618	168,602,392	
5. Deduct:				
6. Customer Advances for Construction	2,472,128	2,246,299	225,829	
7. Accumulated Deferred Income Taxes	817,689,317	790,874,739	26,814,578	Increase driven by accelerated tax depreciation over book depreciation from November 2014 through Feburary 2015 (primarily Bonus Depreciation).
8. Investment Tax Credit (a)	94,553,268	95,177,018	(623,750)	
9. Total Deductions	914,714,713	888,298,056	26,416,657	
10. Net Plant Deductions	5,036,870,296	4,894,684,562	142,185,734	
11. Add:				
12. Materials and Supplies (b)	132,759,298	124,300,807	8,458,491	Increase in coal inventory volumes at Brown and Trimble Co. generating stations.
13. Prepayments (b)(c)	6,045,320	6,365,920	(320,600)	
14. Emission Allowances (b)	218,293	236,928	(18,635)	
15. Cash Working Capital	117,121,091	113,334,241	3,786,850	Increase driven by higher O&M and fuel expense.
16. Total Additions	256,144,002	244,237,896	11,906,106	
17. Total Net Original Cost Rate Base	$ 5,293,014,298	$ 5,138,922,458	$ 154,091,841	

(a) Reflects investment tax credit treatment per Case No. 2007-00178.
(b) Average for 13 months.
(c) Excludes PSC fees.

Attachment to Response to PSC-1 Question No. 16
Page 1 of 5
K. Blake

KENTUCKY UTILITIES COMPANY
Case No. 2014-00371
Comparison of Base Period and Most Recent Actuals
Rate Base - Kentucky Jurisdictional

Title of Account	Kentucky Jurisdictional Rate Base Base Period	Kentucky Jurisdictional Rate Base 10/31/2014	Variance	Explanations on variances greater than $1 million
1. Utility Plant at Original Cost	$ 7,777,654,711	$ 7,573,419,732	$ 204,234,979	Increase driven primarily by capital spend from November 2014 through February 2015.
2. Deduct:				
3. Reserve for Depreciation	2,497,069,842	2,444,782,889	52,286,954	Increase driven primarily by depreciation from November 2014 through February 2015.
4. Net Utility Plant	5,280,584,868	5,128,636,843	151,948,026	
5. Deduct:				
6. Customer Advances for Construction	2,445,372	2,216,882	228,490	
7. Accumulated Deferred Income Taxes	729,763,909	705,393,131	24,370,778	Increase driven by accelerated tax depreciation over book depreciation from November 2014 through Feburary 2015 (primarily Bonus Depreciation).
8. Investment Tax Credit (a)	82,080,233	82,557,865	(477,632)	
9. Total Deductions	814,289,514	790,167,878	24,121,637	
10. Net Plant Deductions	4,466,295,354	4,338,468,965	127,826,389	
11. Add:				
12. Materials and Supplies (b)	116,806,523	109,308,956	7,497,567	Increase in coal inventory volumes at Brown and Trimble Co. generating stations.
13. Prepayments (b)(c)	5,694,013	5,674,681	19,332	
14. Emission Allowances (b)	191,022	207,329	(16,307)	
15. Cash Working Capital	108,847,873	105,324,197	3,523,676	Increase driven by higher O&M and fuel expense.
16. Total Additions	231,539,430	220,515,163	11,024,267	
17. Total Net Original Cost Rate Base	$ 4,697,834,784	$ 4,558,984,128	$ 138,850,656	

(a) Reflects investment tax credit treatment per Case No. 2007-00178.
(b) Average for 13 months.
(c) Excludes PSC fees.

KENTUCKY UTILITIES COMPANY

CASE NO. 2014-00371

COMPARISON OF BASE PERIOD AND MOST RECENT ACTUALS

CAPITAL STRUCTURE

LINE NO.	CLASS OF CAPITAL	BASE PERIOD AMOUNT	BASE PERIOD RATIO	OCTOBER 2014 AMOUNT	OCTOBER 2014 RATIO	VARIANCE AMOUNT	
		$	%	$	%	$	
	TOTAL COMPANY:						
1	SHORT-TERM DEBT	245,215,693	4.93%	129,990,477	2.73%	115,225,217	(1)
2	LONG-TERM DEBT	2,063,411,394	41.51%	2,062,101,987	43.25%	1,309,407	(2)
3	COMMON EQUITY	2,662,180,194	53.56%	2,575,450,311	54.02%	86,729,884	(3)
4	TOTAL CAPITAL	4,970,807,282	100.00%	4,767,542,774	100.00%	203,264,508	
	KENTUCKY JURISDICTIONAL:						
1	SHORT-TERM DEBT	217,599,955	4.93%	115,291,223	2.73%	102,308,732	(1)
2	LONG-TERM DEBT	1,831,033,813	41.50%	1,828,920,596	43.26%	2,113,217	(2)
3	COMMON EQUITY	2,362,979,649	53.56%	2,283,772,585	54.02%	79,207,065	(3)
4	TOTAL CAPITAL	4,411,613,417	100.00%	4,227,984,404	100.00%	183,629,013	

Explanations of variances greater than $1 million:

(1) Reflects increases to short term financing prior to projected issuance of long-term debt in 2015.

(2) Reflects variable interest rate differences and debt related amortizations.

(3) Reflects additional paid-in capital and retained earnings.

Kentucky Utilities Company
Case No. 2014-00371
Comparison of Base Period and Most Recent Actuals
Income Statement - Total Company

Title of Account	Total Company 2/28/2015 Base Period	Total Company 10/31/2014 YECM	Variance	Explanations on variances greater than $1 million
Operating Revenues				
Electric Operating Revenues	$ 1,739,895,688	$ 1,729,092,514	$ 10,803,174	Higher environmental cost recovery revenues due to the increased environmental spend and higher fuel recoveries due to higher fuel pricing, offset by lower retail volumes due to milder weather forecasted in the base period.
Total Operating Revenues	1,739,895,688	1,729,092,514	10,803,174	
Operating Expenses				
Fuel for Electric Generation	573,085,766	560,602,320	12,483,445	Higher fuel costs due to higher forecasted coal contract pricing, partially offset by the impact of normal, milder weather forecasted in the base period.
Power Purchased	104,395,643	107,804,827	(3,409,184)	Variance is due to normal, milder weather forecasted in the base period.
Other Operation Expenses	274,050,098	265,221,042	8,829,056	Increased generation expense related to new environmental systems, higher headcount and associated labor expenses and other outside services and material increases.
Maintenance	134,675,306	124,654,971	10,020,335	Increase due to scope and timing of major plant outages and other maintenance activities.
Depreciation & Amortization Expense	201,110,843	193,622,733	7,488,110	Increase due to additional assets in service.
Federal & State Income Taxes	(26,067,450)	12,642,753	(38,710,203)	Decrease is primarily due to lower pre-tax income and accelerated tax depreciation.
Deferred Federal & State Income Taxes	156,829,121	125,824,587	31,004,534	Increase in deferred taxes is mainly due to an increase in accelerated tax depreciation over book depreciation in the base period, which is primarily attributed to bonus depreciation.
Property and Other Taxes	36,649,897	35,822,706	827,191	
Investment Tax Credit	-	-	-	
Amortization of Investment Tax Credit	-	-	-	
Loss(Gain) from Disposition of Allowances	(546)	(546)	-	
Total Operating Expenses	1,454,728,677	1,426,195,393	28,533,284	
Net Operating Income	285,167,010	302,897,121	(17,730,111)	
Other Income less deductions	3,036,593	2,696,028	340,565	
Income before Interest Charges	288,203,603	305,593,149	(17,389,546)	
Interest Charges	77,619,653	78,152,765	(533,111)	
Net Income	$ 210,583,950	$ 227,440,384	$ (16,856,435)	

Kentucky Utilities Company
Case No. 2014-00371
Comparison of Base Period and Most Recent Actuals
Income Statement - Kentucky Jurisdictional

Title of Account	Kentucky Juris 2/28/2015 Base Period	Kentucky Juris 10/31/2014 YECM	Variance	Explanations on variances greater than $1 million
Operating Revenues				
Electric Operating Revenues	$ 1,547,950,385	$ 1,537,398,557	$ 10,551,828	Higher environmental cost recovery revenues due to the increased environmental spend and higher fuel recoveries due to higher fuel pricing, offset by lower retail volumes due to milder weather forecasted in the base period.
Total Operating Revenues	1,547,950,385	1,537,398,557	10,551,828	
Operating Expenses				
Fuel for Electric Generation	503,079,631	492,121,119	10,958,512	Higher fuel costs due to higher forecasted coal contract pricing, partially offset by the impact of normal, milder weather forecasted in the base period.
Power Purchased	91,621,173	94,612,137	(2,990,964)	Variance is due to normal, milder weather forecasted in the base period.
Other Operation Expenses	252,584,553	239,939,704	12,644,849	Increased generation expense related to new environmental systems, higher headcount and associated labor expenses and other outside services and material increases.
Maintenance	115,118,799	110,532,752	4,586,047	Increase due to scope and timing of major plant outages and other maintenance activities.
Depreciation & Amortization Expense	178,481,819	171,780,549	6,701,270	Increase due to additional assets in service.
Federal & State Income Taxes	(22,107,652)	11,189,816	(33,297,468)	Decrease is primarily due to lower pre-tax income and accelerated tax depreciation.
Deferred Federal & State Income Taxes	139,771,875	111,364,514	28,407,361	Increase in deferred taxes is mainly due to an increase in accelerated tax depreciation over book depreciation in the base period, which is primarily attributed to bonus depreciation.
Property and Other Taxes	33,030,131	32,249,935	780,196	
Investment Tax Credit	-	-	-	
Amortization of Investment Tax Credit	-	-	-	
Loss(Gain) from Disposition of Allowances	(478)	(478)	-	
Total Operating Expenses	1,291,579,851	1,263,790,048	27,789,803	
Net Operating Income	256,370,534	273,608,509	(17,237,975)	
Other Income less deductions	-	-	-	
Income before Interest Charges	256,370,534	273,608,509	(17,237,975)	
Interest Charges	69,301,689	69,694,343	(392,654)	
Net Income	$ 187,068,845	$ 203,914,166	$ (16,845,320)	

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 14, 2014

Case No. 2014-00371

Question No. 17

Responding Witness: Russel A. Hudson

Q-17. Provide the information shown in Schedule 17 for each construction project in progress, or planned to be in progress, during the 12 months preceding the base period, the base period, and the forecasted test period.

A-17. See attached.

Kentucky Utilities Company
Case No. 2014-00371
Construction Projects
As of June 30, 2016

			Accumulated Costs				
Line No. (A)	Project No. (B)	Description Of Project (C)	Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
1	117150	Trimble County 2 KU	$ 2,430,000.00	$ -	$ -	$ 2,430,000.00	100%
2	123136	KU POLE INSPECTION	$ 4,435,790.36	$ -	$ -	$ 4,435,790.36	100%
3	123911	BRCT10 Parts Recond 13-14	$ 1,170,000.00	$ -	$ -	$ 1,170,000.00	100%
4	124214	GH1 BOILER ROOM ROOF	$ 93,105.90	$ -	$ -	$ 93,105.90	100%
5	124240	GH3 AIR HEATER BASKET REPL	$ 2,094,882.75	$ -	$ -	$ 2,094,882.75	100%
6	124269	GH CY FORKLIFT	$ 66,208.64	$ -	$ -	$ 66,208.64	100%
7	124321	GH2 COAL PIPE AB0VE 3RD ELEV	$ 218,281.61	$ -	$ -	$ 218,281.61	100%
8	124327	GH MAINTENANCE TRUCK REPL	$ 35,173.34	$ -	$ -	$ 35,173.34	100%
9	127134	TC CCP LANDFILL PH1 RAV-KU	$ 4,952,000.00	$ -	$ -	$ 4,952,000.00	100%
10	127560	CANE RUN 7 - KU	$ 4,057,957.74	$ -	$ -	$ 4,057,957.74	100%
11	130867	BR3 FABRIC FILTER	$ 13,293,962.00	$ -	$ -	$ 13,293,962.00	100%
12	130870	GH1 FABRIC FILTER	$ 102,976.00	$ -	$ -	$ 102,976.00	100%
13	130871	GH2 FABRIC FILTER	$ 43,202,751.17	$ -	$ -	$ 43,202,751.17	100%
14	130997	GH 4 E Heater Nozzle Tray Repl	$ 170,694.15	$ -	$ -	$ 170,694.15	100%
15	131114	GH 3 FGD Manway Door Repl	$ 160,349.05	$ -	$ -	$ 160,349.05	100%
16	131172	GH Coal Sample System Repl	$ 279,317.70	$ -	$ -	$ 279,317.70	100%
17	131203	GH4 SH Spray Valve Retrofit	$ 155,176.50	$ -	$ -	$ 155,176.50	100%
18	131338	Ghent 345kV Control House	$ 922,548.78	$ -	$ -	$ 922,548.78	100%
19	131350	Tyrone Control House	$ 688,693.21	$ -	$ -	$ 688,693.21	100%
20	131369	Gorge Dorchester 69kv rebuild	$ 3,092,991.64	$ -	$ -	$ 3,092,991.64	100%
21	131374	WEDONIA 138KV SWITCH	$ 199,880.91	$ -	$ -	$ 199,880.91	100%
22	131859	CIP-KU-2015	$ 335,287.84	$ -	$ -	$ 335,287.84	100%
23	131929	Analytical Balance	$ 3,600.00	$ -	$ -	$ 3,600.00	100%
24	131986	GH3 HP-IP Turbine	$ 1,034,510.00	$ -	$ -	$ 1,034,510.00	100%
25	132059	Stores Capital (2013) - KU %	$ 15,000.00	$ -	$ -	$ 15,000.00	100%
26	132245	Brown Landfill Phase II	$ 4,424,625.00	$ -	$ -	$ 4,424,625.00	100%
27	132371	Brown Landfill PH I	$ 18,368,011.00	$ -	$ -	$ 18,368,011.00	100%
28	132617	IT CONTINGENCY PROJECT	$ 908,499.96	$ -	$ -	$ 908,499.96	100%
29	132674	KU Park Control House	$ 1,636,217.48	$ -	$ -	$ 1,636,217.48	100%
30	133070	BR2-F Heater Repl	$ 601,000.00	$ -	$ -	$ 601,000.00	100%
31	133071	BR3 Spare Condensate Pump	$ 295,000.00	$ -	$ -	$ 295,000.00	100%
32	133088	BR FGD Agitator Repl 16	$ 843,472.00	$ -	$ -	$ 843,472.00	100%
33	133414	GH Machine Shop Lathe	$ 93,105.90	$ -	$ -	$ 93,105.90	100%
34	133456	GH3 & 4 J Conveyor Siding	$ 162,418.07	$ -	$ -	$ 162,418.07	100%
35	133457	GH C-5 Barge Mooring Cell Repl	$ 227,592.20	$ -	$ -	$ 227,592.20	100%
36	133468	GH3 SCR L1 Repl	$ 753,123.28	$ -	$ -	$ 753,123.28	100%
37	133472	GH3 C Heater Repl	$ 341,388.30	$ -	$ -	$ 341,388.30	100%
38	133493	GH4 C Feedwater Heater Repl	$ 79,605.54	$ -	$ -	$ 79,605.54	100%
39	133520	GH4 B Feedwater Htr Repl	$ 137,460.52	$ -	$ -	$ 137,460.52	100%
40	133526	GH3 B Feedwater Htr Repl	$ 369,478.35	$ -	$ -	$ 369,478.35	100%
41	133590	GH1 SCR Catalyst Repl 2016	$ 840,022.12	$ -	$ -	$ 840,022.12	100%
42	133591	GH1 SCR L2 Catalyst Repl	$ 662,086.40	$ -	$ -	$ 662,086.40	100%
43	133624	Effluent Water Study - KU	$ 333,333.36	$ -	$ -	$ 333,333.36	100%
44	133638	EFFLUENT WATER STUDY-BR	$ 499,999.98	$ -	$ -	$ 499,999.98	100%
45	133641	EFFLUENT WATER STUDY-GH	$ 499,999.98	$ -	$ -	$ 499,999.98	100%
46	133683	EFFLUENT WATER STUDY-TC KU	$ 3,840,000.00	$ -	$ -	$ 3,840,000.00	100%
47	133740	GH CHA&CHA1 4kv Switchgr Repl	$ 150,003.95	$ -	$ -	$ 150,003.95	100%
48	133793	GH1-2 Pulv Gearbox	$ 786,227.60	$ -	$ -	$ 786,227.60	100%
49	133795	GH 8000# Forklift	$ 62,070.60	$ -	$ -	$ 62,070.60	100%
50	133939	BR3 SCR Catalyst	$ 1,288,000.00	$ -	$ -	$ 1,288,000.00	100%
51	133941	BR Misc Capital 14	$ 388,069.00	$ -	$ -	$ 388,069.00	100%
52	133961	BR1 Coal Fdr Transition Chutes	$ 114,000.00	$ -	$ -	$ 114,000.00	100%
53	133980	BRFGD 01 Absorber Bleed Pump	$ 37,134.00	$ -	$ -	$ 37,134.00	100%
54	134188	ETWN HWKNS DRNG BSN	$ 59.93	$ -	$ -	$ 59.93	100%
55	134190	EKP CPR PLT RELO	$ 70.13	$ -	$ -	$ 70.13	100%
56	134237	DSP LEX AREA MAJOR PROJECTS	$ 577,567.52	$ -	$ -	$ 577,567.52	100%
57	134250	DSP SHLBYVL CIRCUIT	$ 1,198,902.35	$ -	$ -	$ 1,198,902.35	100%
58	134283	STATIC REPLACEMENT 2015	$ 443,636.30	$ -	$ -	$ 443,636.30	100%
59	134284	STATIC REPLACEMENT 2016	$ 527,900.02	$ -	$ -	$ 527,900.02	100%
60	134286	COMP-RELATED EQUIP-KU 2015	$ 82,003.39	$ -	$ -	$ 82,003.39	100%
61	134331	GH CH2 4Kv Swgr Rm HVAC	$ 77,588.25	$ -	$ -	$ 77,588.25	100%
62	134407	REPLACE VIDEO WALL KU	$ 880,000.00	$ -	$ -	$ 880,000.00	100%
63	134762	Routine EMS-KU 2015	$ 13,750.00	$ -	$ -	$ 13,750.00	100%
64	134763	Routine EMS-KU 2016	$ 13,750.00	$ -	$ -	$ 13,750.00	100%
65	134797	Tools - 2015	$ 140,097.57	$ -	$ -	$ 140,097.57	100%
66	134801	Fiber/Telecomm Upgrades - 2015	$ 237,376.34	$ -	$ -	$ 237,376.34	100%
67	134802	Fiber/Telecomm Upgrades - 2016	$ 176,070.91	$ -	$ -	$ 176,070.91	100%

Kentucky Utilities Company
Case No. 2014-00371
Construction Projects
As of June 30, 2016

Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
68	135306	UPGRDE EMS SWARE KU_2016	$ 138,043.17	$ -	$ -	$ 138,043.17	100%
69	135361	LEXPLNT-PISGH 69RBLD	$ 531,284.01	$ -	$ -	$ 531,284.01	100%
70	135425	EM Soft Tools KU 2015	$ 64,656.90	$ -	$ -	$ 64,656.90	100%
71	135427	EM Soft Tools KU 2016	$ 64,656.86	$ -	$ -	$ 64,656.86	100%
72	135433	PLN-Add 345kV Brkrs to W Lex	$ 849,615.14	$ -	$ -	$ 849,615.14	100%
73	135911	KU DLC	$ 1,285,377.32	$ -	$ -	$ 1,285,377.32	100%
74	136097	DX Dam Leakage Rem Phase II	$ 6,000,000.00	$ -	$ -	$ 6,000,000.00	100%
75	137011	BR1/2 A Conv to 1-1&1-2 Crshrs	$ 86,000.00	$ -	$ -	$ 86,000.00	100%
76	137024	GH 138kv Switchyard Reconfig	$ 600,000.28	$ -	$ -	$ 600,000.28	100%
77	137025	GH Sample Hse 4kv Swgr Rm HVAC	$ 45,518.44	$ -	$ -	$ 45,518.44	100%
78	137033	GH Barge Mooring Cell C-7	$ 394,174.17	$ -	$ -	$ 394,174.17	100%
79	137163	BR CY HMI Addition	$ 95,113.00	$ -	$ -	$ 95,113.00	100%
80	137175	'BR1 480 V Breaker Repl	$ 362,334.00	$ -	$ -	$ 362,334.00	100%
81	137206	BRCT 11N2 SFC Controls Upgrade	$ 670,000.00	$ -	$ -	$ 670,000.00	100%
82	137372	GH3 3-4 Pulv Gearbox	$ 698,294.25	$ -	$ -	$ 698,294.25	100%
83	137492	TC Landfill Add'l Land KU	$ 333,000.00	$ -	$ -	$ 333,000.00	100%
84	137597	TY Plant Closure	$ 600,000.00	$ -	$ -	$ 600,000.00	100%
85	137668	GH Conveyor Belt Repl 15	$ 196,556.90	$ -	$ -	$ 196,556.90	100%
86	137682	GH Conveyor Belt Repl 16	$ 256,558.48	$ -	$ -	$ 256,558.48	100%
87	137745	HARDIN CO SMITH 345KV P2	$ 350,577.68	$ -	$ -	$ 350,577.68	100%
88	137756	DSP LAKESHORE-TRANS	$ 294,472.51	$ -	$ -	$ 294,472.51	100%
89	138318	Green River 5 - KU	$ 201,000.00	$ -	$ -	$ 201,000.00	100%
90	138571	GH BU Bucket and Chain 2015	$ 405,527.92	$ -	$ -	$ 405,527.92	100%
91	138603	Danville Trans Wire Pad Roof	$ 95,000.00	$ -	$ -	$ 95,000.00	100%
92	138609	Pole Racks Pineville	$ 85,000.00	$ -	$ -	$ 85,000.00	100%
93	139628	Test Lab Equipment-2016-KU	$ 125,338.66	$ -	$ -	$ 125,338.66	100%
94	139805	BR3 GCB Lockout Rezoning	$ 160,000.00	$ -	$ -	$ 160,000.00	100%
95	139820	BR2 Precip Voltage Controls	$ 72,950.00	$ -	$ -	$ 72,950.00	100%
96	139823	BR2 Precip Rapper Controls	$ 85,500.00	$ -	$ -	$ 85,500.00	100%
97	139864	BRCT GT24 Evap Media Repl KU	$ 117,800.00	$ -	$ -	$ 117,800.00	100%
98	139965	BR3 Main Cond Vac Pump Repl -2	$ 190,000.00	$ -	$ -	$ 190,000.00	100%
99	139967	BR3 BFP Cond Vac Pump Repl -2	$ 320,000.00	$ -	$ -	$ 320,000.00	100%
100	139979	PLN-FARLEY-SWEET HOLLOW 69kV	$ 446,411.73	$ -	$ -	$ 446,411.73	100%
101	140016	GH Misc Motors 15	$ 49,656.48	$ -	$ -	$ 49,656.48	100%
102	140019	GH Misc Motors 16	$ 51,725.50	$ -	$ -	$ 51,725.50	100%
103	140031	GH S/R MCC Repl	$ 132,417.28	$ -	$ -	$ 132,417.28	100%
104	140038	GH BU Pwr Cable Repl	$ 46,552.95	$ -	$ -	$ 46,552.95	100%
105	140042	GH Chemical Tanks	$ 233,799.26	$ -	$ -	$ 233,799.26	100%
106	140055	EMS Dbase Expansion-KU-2016	$ 68,750.00	$ -	$ -	$ 68,750.00	100%
107	140066	Digital EMS Comm Chnls-KU-2015	$ 75,944.74	$ -	$ -	$ 75,944.74	100%
108	140138	High Spd Historic Arch-KU-2015	$ 21,704.62	$ -	$ -	$ 21,704.62	100%
109	140140	High Spd Historic Arch-KU-2016	$ (1,079.00)	$ -	$ -	$ (1,079.00)	100%
110	140166	GH Aerial Platform	$ 41,380.40	$ -	$ -	$ 41,380.40	100%
111	140167	GH IMM Truck	$ 41,380.40	$ -	$ -	$ 41,380.40	100%
112	140204	GH1 Blowdown Line Repl	$ 589,670.70	$ -	$ -	$ 589,670.70	100%
113	140221	GH3-1 Pulv Gearbox	$ 734,502.10	$ -	$ -	$ 734,502.10	100%
114	140280	PLN-BOND-VIRGINIACTY	$ 3,445,000.00	$ -	$ -	$ 3,445,000.00	100%
115	140526	SCM2015 CENT RTU REPLACEMENTS	$ 58,515.83	$ -	$ -	$ 58,515.83	100%
116	140527	SCM2015 CENT REPL 34KV BRKRS	$ 28,303.08	$ -	$ -	$ 28,303.08	100%
117	140528	SCM2015 CENT REPL LTC/REG CNTR	$ 45,275.62	$ -	$ -	$ 45,275.62	100%
118	140534	SCM2015 EARL REPL SUB BATTERY	$ 28,825.78	$ -	$ -	$ 28,825.78	100%
119	140545	SCM2015 PINE REPL 22KV BRKRS	$ 33,202.01	$ -	$ -	$ 33,202.01	100%
120	140548	SCM2015 PINE REPL OIL BRKRS	$ 12,600.16	$ -	$ -	$ 12,600.16	100%
121	140551	SCM2015 EARL SUB BLDNG & GND	$ 41,457.85	$ -	$ -	$ 41,457.85	100%
122	140552	SCM2015 PINE SUB BLDNG & GND	$ 12,309.43	$ -	$ -	$ 12,309.43	100%
123	140572	SCM2015 CENT LTC OIL FILT ADDS	$ 42,139.72	$ -	$ -	$ 42,139.72	100%
124	140574	SCM2015 CENT MISC CAPITAL SUB	$ 110,260.36	$ -	$ -	$ 110,260.36	100%
125	140576	SCM2015 CENT MISC NESC COMPL	$ 13,629.61	$ -	$ -	$ 13,629.61	100%
126	140577	SCM2015 CENT REPL BREAKERS	$ 67,691.91	$ -	$ -	$ 67,691.91	100%
127	140579	SCM2015 CENT REPL BUSHINGS	$ 48,161.52	$ -	$ -	$ 48,161.52	100%
128	140582	SCM2015 CENT REPL REGULATORS	$ 21,267.54	$ -	$ -	$ 21,267.54	100%
129	140584	SCM2015 CENT WILDLIFE PROTECT	$ 15,380.75	$ -	$ -	$ 15,380.75	100%
130	140615	SCM2015 CENT LIGHTNING PROTECT	$ 22,452.05	$ -	$ -	$ 22,452.05	100%
131	140620	SCM2015 EARL FAILED BRKR/RECL	$ 74,334.08	$ -	$ -	$ 74,334.08	100%
132	140621	SCM2015 EARL MISC CAPITAL SUB	$ 142,824.78	$ -	$ -	$ 142,824.78	100%
133	140624	SCM2015 EARL WILDLIFE PROTECT	$ 51,639.05	$ -	$ -	$ 51,639.05	100%
134	140632	SCM2015 PINE FAILED BRKR/RECL	$ 44,126.87	$ -	$ -	$ 44,126.87	100%

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(A)	(B)	(C)	(D)	(E)	(F)*	(G=D+E+F)	(H=D/G)
135	140634	SCM2015 PINE MISC CAPITAL SUB	$ 65,183.76	$ -	$ -	$ 65,183.76	100%
136	140635	SCM2015 PINE MISC NESC COMPL	$ 26,524.40	$ -	$ -	$ 26,524.40	100%
137	140636	SCM2015 PINE WILDLIFE PROTECT	$ 12,620.39	$ -	$ -	$ 12,620.39	100%
138	140638	2015 KU TRANSFORMER REWIND	$ 481,157.54	$ -	$ -	$ 481,157.54	100%
139	140640	SCM2015 PINE TOOLS & EQUIPMENT	$ 11,845.10	$ -	$ -	$ 11,845.10	100%
140	140641	SCM2015 EARL TOOLS & EQUIPMENT	$ 18,952.16	$ -	$ -	$ 18,952.16	100%
141	140642	SCM2015 LEX TOOLS & EQUIPMENT	$ 5,922.55	$ -	$ -	$ 5,922.55	100%
142	140990	Black Start TC - KU	$ 3,788,242.20	$ -	$ -	$ 3,788,242.20	100%
143	140994	Black Start Cane Run - KU	$ 403,916.94	$ -	$ -	$ 403,916.94	100%
144	141081	SCM2015 EARL REPL OIL BRKRS	$ 45,118.87	$ -	$ -	$ 45,118.87	100%
145	141213	TC CCR TREATMENT KU	$ 17,217,000.00	$ -	$ -	$ 17,217,000.00	100%
146	141216	TC CCR TRANSPORT KU	$ 1,288,000.00	$ -	$ -	$ 1,288,000.00	100%
147	141315	Pole Racks - Campbellsville	$ 55,000.00	$ -	$ -	$ 55,000.00	100%
148	141329	Pole Racks - Harlan	$ 30,000.00	$ -	$ -	$ 30,000.00	100%
149	141389	KU FURNITURE PROJ	$ 544,700.00	$ -	$ -	$ 544,700.00	100%
150	141391	Environmental Equipment KU	$ 65,000.00	$ -	$ -	$ 65,000.00	100%
151	141399	MT STERLING- RENOVATION	$ 20,871.62	$ -	$ -	$ 20,871.62	100%
152	141400	Business Offices CapEx 2015	$ 87,500.00	$ -	$ -	$ 87,500.00	100%
153	141401	CARPET / FLOORING REPLACEMENT	$ 91,550.02	$ -	$ -	$ 91,550.02	100%
154	141404	RETAIL OFFICE #1- 2015 REMODEL	$ 82,283.57	$ -	$ -	$ 82,283.57	100%
155	141406	RETAIL OFFICE #2 2015 REMODEL	$ 82,283.20	$ -	$ -	$ 82,283.20	100%
156	141422	KU FAILED EQP REPLACEMENT 2015	$ 125,000.00	$ -	$ -	$ 125,000.00	100%
157	141427	KU FURNITURE & CHAIRS	$ 70,000.00	$ -	$ -	$ 70,000.00	100%
158	141432	KU FAC CONSOLIDATION-2016	$ 2,664,941.28	$ -	$ -	$ 2,664,941.28	100%
159	141436	KU FAILED EQP REPLACE2016-19	$ 43,700.00	$ -	$ -	$ 43,700.00	100%
160	141438	KU FURN & CHAIR 2016-2019	$ 41,800.00	$ -	$ -	$ 41,800.00	100%
161	141570	Meter Projects 2015 KU	$ 38,000.12	$ -	$ -	$ 38,000.12	100%
162	141577	Meter Projects 2016 KU	$ 10,000.03	$ -	$ -	$ 10,000.03	100%
163	141622	Meter Equipment 2015 KU	$ 43,000.14	$ -	$ -	$ 43,000.14	100%
164	141636	Meter Equipment 2016 KU	$ 15,000.04	$ -	$ -	$ 15,000.04	100%
165	141663	ERTs 2015 KU	$ 37,000.11	$ -	$ -	$ 37,000.11	100%
166	141670	ERTs 2016 KU	$ 17,000.06	$ -	$ -	$ 17,000.06	100%
167	141678	Meter Readers KU 2015	$ 2,001.06	$ -	$ -	$ 2,001.06	100%
168	141722	Meter Readers KU 2016	$ 2,001.08	$ -	$ -	$ 2,001.08	100%
169	141891	Business Offices CapEx 2016	$ 37,500.01	$ -	$ -	$ 37,500.01	100%
170	142340	Retail Hardware KU 2015	$ 87,500.00	$ -	$ -	$ 87,500.00	100%
171	142358	Retail Hardware KU 2016	$ 37,500.00	$ -	$ -	$ 37,500.00	100%
172	143043	Brown Solar Facility - KU	$ 13,325,082.15	$ -	$ -	$ 13,325,082.15	100%
173	143662	Campbellsville Storeroom Scale	$ 5,000.00	$ -	$ -	$ 5,000.00	100%
174	143755	DELAPLAIN TRANSFORMER UPGRD	$ 312,812.53	$ -	$ -	$ 312,812.53	100%
175	144038	GHENT LANDFILL PHASE IB	$ 6,129,016.00	$ -	$ -	$ 6,129,016.00	100%
176	144057	REL CALLOWAY SWITCH	$ 680,126.55	$ -	$ -	$ 680,126.55	100%
177	144060	REL CARON SWITCH	$ 651,823.30	$ -	$ -	$ 651,823.30	100%
178	144117	Alcalde Control House	$ 225,028.74	$ -	$ -	$ 225,028.74	100%
179	144129	Rpl Dix Dam 626 & 636 Brkrs	$ 30,000.00	$ -	$ -	$ 30,000.00	100%
180	144139	Rpl Brown N 912 & 924 Brkrs	$ 401,223.60	$ -	$ -	$ 401,223.60	100%
181	144140	Rpl Leitchfield 708 Brkr	$ 25,000.00	$ -	$ -	$ 25,000.00	100%
182	144143	Rpl Toyota South 714 Brkr	$ 183,749.49	$ -	$ -	$ 183,749.49	100%
183	144148	Inst Online Mon Eqp Harlan Wye	$ 6,000.00	$ -	$ -	$ 6,000.00	100%
184	144149	Rpl Wofford Fence	$ 71,961.42	$ -	$ -	$ 71,961.42	100%
185	144154	Rpl Simmons Fence	$ 60,017.80	$ -	$ -	$ 60,017.80	100%
186	144156	Inst Online Mon Eqp Pocket N	$ 64,744.09	$ -	$ -	$ 64,744.09	100%
187	144166	REL PARKERS MILL	$ 33,302.66	$ -	$ -	$ 33,302.66	100%
188	144173	GH Coal Belt Washdown Sump	$ 272,577.87	$ -	$ -	$ 272,577.87	100%
189	144179	GH1 Boiler Lower Sidewall Panel	$ 1,287,985.65	$ -	$ -	$ 1,287,985.65	100%
190	144180	GH3 ESS MCC Transfer Swt	$ 20,116.05	$ -	$ -	$ 20,116.05	100%
191	144181	GH4 APH Coil	$ 526,860.43	$ -	$ -	$ 526,860.43	100%
192	144182	GH Main Entrance Guard House	$ 331,043.20	$ -	$ -	$ 331,043.20	100%
193	144186	GH 1 & 2 Phosphate Pumps	$ 73,889.88	$ -	$ -	$ 73,889.88	100%
194	144216	GH2 Aux Trans HU Relay	$ 40,004.50	$ -	$ -	$ 40,004.50	100%
195	144238	GH3 Aux Trans HU Relay	$ 38,966.89	$ -	$ -	$ 38,966.89	100%
196	144248	GH2 HPSW Piping Basement	$ 231,267.81	$ -	$ -	$ 231,267.81	100%
197	144249	GH CY Office-Locker Building	$ 295,973.31	$ -	$ -	$ 295,973.31	100%
198	144252	GH 4-1 F Heater Drain Pump	$ 8,276.08	$ -	$ -	$ 8,276.08	100%
199	144253	GH 2-1 F Heater Drain Pump	$ 8,276.08	$ -	$ -	$ 8,276.08	100%
200	144256	GH 1C Coal Conveyor Structure	$ 373,442.59	$ -	$ -	$ 373,442.59	100%
201	144276	GH4 Aux Trans HU Relay	$ 39,311.38	$ -	$ -	$ 39,311.38	100%

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(A)	(B)	(C)	(D)	(E)	(F)*	(G=D+E+F)	(H=D/G)
202	144280	GH4 ESS MCC Transfer Swt	$ 21,588.16	$ -	$ -	$ 21,588.16	100%
203	144281	GH1 ESS MCC Transfer Swt	$ 21,590.22	$ -	$ -	$ 21,590.22	100%
204	144296	GH2 Electromatic Valve	$ 100,406.44	$ -	$ -	$ 100,406.44	100%
205	144297	GH Crusher Hse 1 Belt Feeder	$ 629,993.83	$ -	$ -	$ 629,993.83	100%
206	144318	GH3 APH Coils	$ 468,105.43	$ -	$ -	$ 468,105.43	100%
207	144337	Simpsonville Fence Addition	$ 40,000.00	$ -	$ -	$ 40,000.00	100%
208	144360	REL-Madisonville 604 Brkr Add	$ 75,000.00	$ -	$ -	$ 75,000.00	100%
209	144364	REL-Parkers Mill 604 Brkr Adds	$ 879,680.63	$ -	$ -	$ 879,680.63	100%
210	144366	REL-Warsaw 604 Brkr Addition	$ 35,000.00	$ -	$ -	$ 35,000.00	100%
211	144420	GH 1&2 Control Room HVAC	$ 150,003.95	$ -	$ -	$ 150,003.95	100%
212	144429	BR2 SW Regulator Actuator	$ 41,000.00	$ -	$ -	$ 41,000.00	100%
213	144433	'BR3 Maintenance Vent Fan Repl	$ 150,000.00	$ -	$ -	$ 150,000.00	100%
214	144435	DX Building Refurbishment	$ 1,330,000.00	$ -	$ -	$ 1,330,000.00	100%
215	144436	BRFGD Mist Eliminator Repl	$ 1,541,000.00	$ -	$ -	$ 1,541,000.00	100%
216	144438	BR3 BFP's Bearing Repl	$ 420,000.00	$ -	$ -	$ 420,000.00	100%
217	144441	BR2 ID Fn-FGD Duct Exp Jnt Rpl	$ 400,000.00	$ -	$ -	$ 400,000.00	100%
218	144445	BR1 Flame Scanner Card Repl	$ 96,000.00	$ -	$ -	$ 96,000.00	100%
219	144446	BR2 Turbine Control System	$ 75,000.00	$ -	$ -	$ 75,000.00	100%
220	144455	BR3 Burner Corner Panels	$ 1,450,000.00	$ -	$ -	$ 1,450,000.00	100%
221	144457	BRCT Office Building	$ 410,000.00	$ -	$ -	$ 410,000.00	100%
222	144459	BRCT Gas Valve Spare Parts	$ 125,000.00	$ -	$ -	$ 125,000.00	100%
223	144473	PLN GHNT-WLEX 345KV TL EXIT	$ 887,168.18	$ -	$ -	$ 887,168.18	100%
224	144488	PLN-Rodburn 138/69kV Xfrmr	$ 1,789,220.63	$ -	$ -	$ 1,789,220.63	100%
225	144579	ELECTRIC GATE AT ONE Q-KU	$ 50,000.00	$ -	$ -	$ 50,000.00	100%
226	144587	SIMPSONVILLE RENOVATIONS KU	$ 162,065.28	$ -	$ -	$ 162,065.28	100%
227	144589	SIMPSONVILLE HVAC KU	$ 32,412.00	$ -	$ -	$ 32,412.00	100%
228	144591	ONE Q OFFICE RENO - KU 2015	$ 479,696.40	$ -	$ -	$ 479,696.40	100%
229	144594	ONE Q ELECTRICAL - 2015 KU	$ 76,103.20	$ -	$ -	$ 76,103.20	100%
230	144597	LOUDEN RENOVATIONS 2015	$ 257,756.40	$ -	$ -	$ 257,756.40	100%
231	144598	KU ELECTRICAL 2015	$ 90,436.88	$ -	$ -	$ 90,436.88	100%
232	144610	BR Main Pond Closure	$ 11,126,250.00	$ -	$ -	$ 11,126,250.00	100%
233	144615	KU FACILITY REFURBISHMENT	$ 104,123.40	$ -	$ -	$ 104,123.40	100%
234	144618	KU FENCES AND GATES - 2015	$ 71,299.80	$ -	$ -	$ 71,299.80	100%
235	144621	KU-ROOF REPL 2015	$ 19,447.00	$ -	$ -	$ 19,447.00	100%
236	144635	REL-Hughes Lane 604 Brkr Add	$ 44,780.40	$ -	$ -	$ 44,780.40	100%
237	144682	PLN-DFR Replace MODs-KU	$ 335,776.74	$ -	$ -	$ 335,776.74	100%
238	144711	Earlington Cap Tools 2015-16	$ 39,088.81	$ -	$ -	$ 39,088.81	100%
239	144712	Danville Cap Tools 2015-16	$ 34,291.56	$ -	$ -	$ 34,291.56	100%
240	144713	Etown Cap Tools 2015-2016	$ 30,000.10	$ -	$ -	$ 30,000.10	100%
241	144715	Richmond Cap Tools 2015-16	$ 20,373.57	$ -	$ -	$ 20,373.57	100%
242	144716	Shelbyville Cap Tools 2015-16	$ 24,874.71	$ -	$ -	$ 24,874.71	100%
243	144719	Lexington Cap Tools 2015-16	$ 35,890.66	$ -	$ -	$ 35,890.66	100%
244	144721	Maysville Cap Tools 2015-16	$ 29,612.75	$ -	$ -	$ 29,612.75	100%
245	144723	PIneville Cap Tools 2015-16	$ 42,642.36	$ -	$ -	$ 42,642.36	100%
246	144724	London Cap Tools 2015-16	$ 24,874.71	$ -	$ -	$ 24,874.71	100%
247	144726	Norton Cap Tools 2015-16	$ 26,059.22	$ -	$ -	$ 26,059.22	100%
248	144735	Haefling Ckt 0055 Dist	$ 234,603.37	$ -	$ -	$ 234,603.37	100%
249	144736	Innovation Drive Ck 0593	$ 267,631.63	$ -	$ -	$ 267,631.63	100%
250	144737	Lexington Area Major Proj	$ 1,279,990.33	$ -	$ -	$ 1,279,990.33	100%
251	144738	Newtown Distribution	$ 370,414.96	$ -	$ -	$ 370,414.96	100%
252	144741	Manhole Cover Repl Prog KU	$ 97,314.33	$ -	$ -	$ 97,314.33	100%
253	144746	KU Distribution Capacitors	$ 131,327.38	$ -	$ -	$ 131,327.38	100%
254	144748	Corning Glass Exit Ckts	$ 1,299,999.73	$ -	$ -	$ 1,299,999.73	100%
255	144749	Delaplain 3 Dist	$ 25,190.20	$ -	$ -	$ 25,190.20	100%
256	144750	Central City System Ckt Upgd	$ 140,410.77	$ -	$ -	$ 140,410.77	100%
257	144751	Shelbyville East Dist	$ 349,093.78	$ -	$ -	$ 349,093.78	100%
258	144752	East Ckt 2522 Shelby	$ 108,467.86	$ -	$ -	$ 108,467.86	100%
259	144763	AT RISK SUB TRANSFORMERS 2015	$ 875,826.42	$ -	$ -	$ 875,826.42	100%
260	144764	AT RISK SUB TRANSFORMERS 2016	$ 1,596,802.03	$ -	$ -	$ 1,596,802.03	100%
261	144766	CORNING SUBSTATION	$ 1,108,078.88	$ -	$ -	$ 1,108,078.88	100%
262	144767	CENTRAL CITY SUB UPGRADE	$ 56,048.81	$ -	$ -	$ 56,048.81	100%
263	144768	EAST STONE GAP 2 CKT 4721 BRKR	$ 8,901.52	$ -	$ -	$ 8,901.52	100%
264	144769	LEX AREA MAJOR SUB PROJECT	$ 871,668.07	$ -	$ -	$ 871,668.07	100%
265	144770	SHELBYVILLE EAST DIST SUB	$ 1,025,046.16	$ -	$ -	$ 1,025,046.16	100%
266	144771	LOCKPORT SUB ADD 138KV BRKR	$ 73,104.99	$ -	$ -	$ 73,104.99	100%
267	144772	KU SCADA EXPANSION	$ 307,407.42	$ -	$ -	$ 307,407.42	100%
268	144773	VINE ST REPL LGCY AIR MAG BRKR	$ 44,391.11	$ -	$ -	$ 44,391.11	100%

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(A)	(B)	(C)	(D)	(E)	(F)*	(G=D+E+F)	(H=D/G)
269	144775	SCM2015 DAN REPL LGCY VAC BRKR	$ 50,026.36	$ -	$ -	$ 50,026.36	100%
270	144776	SCM2015 DAN CA DIFF RELAY REPL	$ 25,426.43	$ -	$ -	$ 25,426.43	100%
271	144777	HUNTERS BOTTOM SUB RECLOSER	$ 64,453.88	$ -	$ -	$ 64,453.88	100%
272	144779	SCM2015 EARL LEGACY VAC BRKR	$ 105,330.11	$ -	$ -	$ 105,330.11	100%
273	144785	SCM LEX UPGRD 4KV PORTABLE	$ 106,570.14	$ -	$ -	$ 106,570.14	100%
274	144786	CEMI > 5 Ckts KU 2015-16	$ 573,870.28	$ -	$ -	$ 573,870.28	100%
275	144787	CIFI Level 1 KU 2015-16	$ 330,958.48	$ -	$ -	$ 330,958.48	100%
276	144788	CIFI Level 2 KU 2015-16	$ 552,487.14	$ -	$ -	$ 552,487.14	100%
277	144789	CIFI Level 3 KU 2015-16	$ 1,764,522.22	$ -	$ -	$ 1,764,522.22	100%
278	144800	Sm Wire OH Rep Rear Ease KU	$ 1,012,520.33	$ -	$ -	$ 1,012,520.33	100%
279	144801	URD Cable Rep/Rej KU 2015-16	$ 268,178.06	$ -	$ -	$ 268,178.06	100%
280	144814	SCM2015 KU OIL CONTAINMENT UPG	$ 151,563.64	$ -	$ -	$ 151,563.64	100%
281	144815	SCM2015 DAN TOOLS & EQUIP	$ 11,845.10	$ -	$ -	$ 11,845.10	100%
282	144818	SCM2016 DAN REPL LGCY OIL BRKR	$ 99,870.06	$ -	$ -	$ 99,870.06	100%
283	144819	SCM2016 DAN REPL LGCY VAC BRKR	$ 64,149.15	$ -	$ -	$ 64,149.15	100%
284	144820	SCM2016 LEX REPL SUB BATTERY	$ 41,334.30	$ -	$ -	$ 41,334.30	100%
285	144821	SCM2016 LEX LGCY RTU REPLACE	$ 86,422.94	$ -	$ -	$ 86,422.94	100%
286	144822	SCM2016 LEX REPL LGCY LTC/REG	$ 46,090.63	$ -	$ -	$ 46,090.63	100%
287	144836	KU FAC RELOC PROPERTY 2015	$ 250,000.00	$ -	$ -	$ 250,000.00	100%
288	144843	KU FAC IMPROVE 2015	$ 108,120.00	$ -	$ -	$ 108,120.00	100%
289	144872	SCM2016 PINE REPL OIL BRKRS	$ 87,286.81	$ -	$ -	$ 87,286.81	100%
290	144873	SCM2016 PINE REPL SUB BATTERY	$ 22,581.02	$ -	$ -	$ 22,581.02	100%
291	144874	SCM2016 CENT MISC CAPITAL SUB	$ 120,831.34	$ -	$ -	$ 120,831.34	100%
292	144875	SCM2016 CENT MISC NESC COMPL	$ 55,440.36	$ -	$ -	$ 55,440.36	100%
293	144876	SCM2016 CENT REPL BREAKERS	$ 120,542.11	$ -	$ -	$ 120,542.11	100%
294	144877	SCM2016 CENT REPL BUSHINGS	$ 59,667.36	$ -	$ -	$ 59,667.36	100%
295	144878	SCM2016 CENT REPL REGULATORS	$ 30,673.70	$ -	$ -	$ 30,673.70	100%
296	144879	SCM2016 CENT SUB BLDNG & GND	$ 45,011.38	$ -	$ -	$ 45,011.38	100%
297	144880	SCM2016 CENT WILDLIFE PROTECT	$ 33,856.58	$ -	$ -	$ 33,856.58	100%
298	144881	SCM2016 EARL FAILED BRKR/RECL	$ 4,846.65	$ -	$ -	$ 4,846.65	100%
299	144882	SCM2016 EARL MISC CAPITAL SUB	$ 118,201.65	$ -	$ -	$ 118,201.65	100%
300	144883	SCM2016 EARL MISC NESC COMPL	$ 133,537.56	$ -	$ -	$ 133,537.56	100%
301	144884	SCM2016 EARL WILDLIFE PROTECT	$ 12,117.81	$ -	$ -	$ 12,117.81	100%
302	144885	SCM2016 CENT LIGHTNING PROTECT	$ 30,611.92	$ -	$ -	$ 30,611.92	100%
303	144886	SCM2016 CENT LTC OIL FILT ADDS	$ 52,418.44	$ -	$ -	$ 52,418.44	100%
304	144887	SCM2016 KU OIL CONTAINMENT UPG	$ 80,361.85	$ -	$ -	$ 80,361.85	100%
305	144896	SCM2016 PINE FAILED BRKR/RECL	$ 50,867.00	$ -	$ -	$ 50,867.00	100%
306	144897	SCM2016 PINE MISC CAPITAL SUB	$ 63,312.10	$ -	$ -	$ 63,312.10	100%
307	144898	SCM2016 PINE MISC NESC COMPL	$ 22,411.60	$ -	$ -	$ 22,411.60	100%
308	144899	SCM2016 PINE SUB BLDNG & GND	$ 18,788.30	$ -	$ -	$ 18,788.30	100%
309	144900	SCM2016 PINE WILDLIFE PROTECT	$ 38,176.31	$ -	$ -	$ 38,176.31	100%
310	144902	2016 KU TRANSFORMER REWIND	$ 858,277.91	$ -	$ -	$ 858,277.91	100%
311	144903	SCM2016 PINE TOOLS & EQUIPMENT	$ 7,107.06	$ -	$ -	$ 7,107.06	100%
312	144904	SCM2016 EARL TOOLS & EQUIPMENT	$ 10,660.59	$ -	$ -	$ 10,660.59	100%
313	144905	SCM2016 LEX TOOLS & EQUIPMENT	$ 10,660.59	$ -	$ -	$ 10,660.59	100%
314	144907	SCM2016 DAN TOOLS & EQUIPMENT	$ 13,029.61	$ -	$ -	$ 13,029.61	100%
315	144908	DSP DELAPLAIN 3 SUBSTATION	$ 453,420.23	$ -	$ -	$ 453,420.23	100%
316	144909	DSP HUME ROAD SUB PHASE2	$ 261,745.92	$ -	$ -	$ 261,745.92	100%
317	144910	DSP LEX MAJOR SUB PROJECT 2016	$ 545,941.58	$ -	$ -	$ 545,941.58	100%
318	144911	DSP RED HOUSE SUB PROJECT	$ 963,118.68	$ -	$ -	$ 963,118.68	100%
319	144913	DSP SIMPSONVILLE 1 SUBSTATION	$ 8,932.85	$ -	$ -	$ 8,932.85	100%
320	144915	LEBANON EAST SUBSTATION	$ 539,432.15	$ -	$ -	$ 539,432.15	100%
321	144953	KU HW/SW 2015	$ 59,225.50	$ -	$ -	$ 59,225.50	100%
322	144954	KU HW/SW 2016	$ 59,225.50	$ -	$ -	$ 59,225.50	100%
323	144962	REL-Farley/Artemus/Pine Panels	$ 299,958.99	$ -	$ -	$ 299,958.99	100%
324	144964	REL HUME ROAD MOS	$ 180,002.52	$ -	$ -	$ 180,002.52	100%
325	144970	REL BARTON MOS	$ 300,004.25	$ -	$ -	$ 300,004.25	100%
326	144988	KU CAMERAS 2015	$ 35,000.00	$ -	$ -	$ 35,000.00	100%
327	144990	KU FIRE SYSTEMS 2015	$ 25,000.00	$ -	$ -	$ 25,000.00	100%
328	144992	KU SECURITY EQUIPMENT 2015	$ 25,000.00	$ -	$ -	$ 25,000.00	100%
329	144994	KU CAMERAS 2016	$ 30,000.00	$ -	$ -	$ 30,000.00	100%
330	144996	KU FIRE SYSTEMS 2016	$ 40,000.00	$ -	$ -	$ 40,000.00	100%
331	144998	KU SECURITY EQUIPMENT 2016	$ 25,000.00	$ -	$ -	$ 25,000.00	100%
332	145108	Eddyville Forklift 5000#	$ 30,000.00	$ -	$ -	$ 30,000.00	100%
333	145109	Etown Distr Storeroom Rack	$ 20,000.00	$ -	$ -	$ 20,000.00	100%
334	145112	Lexington Ceiling Fan (BA)	$ 18,000.00	$ -	$ -	$ 18,000.00	100%
335	145113	London Concrete Pad	$ 10,000.00	$ -	$ -	$ 10,000.00	100%

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			Accumulated Costs				
Line No.	Project No.	Description Of Project	Construction Amount	AFUDC Capitalized	Indirect Costs Other	Total Cost	Estimated Physical Percent Completed
(A)	(B)	(C)	(D)	(E)	(F)*	(G=D+E+F)	(H=D/G)
336	145115	Maysville Pallet Racks Bins	$ 25,000.00	$ -	$ -	$ 25,000.00	100%
337	145117	Mt Sterling Pallet Racks Bins	$ 20,000.00	$ -	$ -	$ 20,000.00	100%
338	145121	Pineville Transmission Shed	$ 25,000.00	$ -	$ -	$ 25,000.00	100%
339	145403	HR Cap Equip Improvmnts KU	$ 10,200.00	$ -	$ -	$ 10,200.00	100%
340	145405	Adv Meter Sys KU 2015	$ 382,999.98	$ -	$ -	$ 382,999.98	100%
341	145801	HR PLANNING KU	$ 178,000.00	$ -	$ -	$ 178,000.00	100%
342	001KU15	Access Switch Rotation-KU15	$ 108,333.25	$ -	$ -	$ 108,333.25	100%
343	001KU16	Access Switch Rotation-KU16	$ 124,999.98	$ -	$ -	$ 124,999.98	100%
344	002KU15	Aligne Fuels Reports-KU15	$ 5,937.50	$ -	$ -	$ 5,937.50	100%
345	002KU16	Analog Sunset Yr 3/3-KU16	$ 66,500.04	$ -	$ -	$ 66,500.04	100%
346	003KU15	Aligne Upgrade-KU15	$ 25,000.02	$ -	$ -	$ 25,000.02	100%
347	004KU14	Call Center-Route&Report-KU14	$ 124,999.86	$ -	$ -	$ 124,999.86	100%
348	004KU15	Analog Sunset Yr 2/3-KU15	$ 73,888.95	$ -	$ -	$ 73,888.95	100%
349	004KU16	Backup Cap Exp-KU16	$ 49,999.98	$ -	$ -	$ 49,999.98	100%
350	005KU14	Cust Comm-text, apps-KU14	$ 80,499.96	$ -	$ -	$ 80,499.96	100%
351	005KU15	Backup Cap Exp-KU15	$ 99,999.96	$ -	$ -	$ 99,999.96	100%
352	006KU15	Bulk Power & Env Systems-KU15	$ 37,500.00	$ -	$ -	$ 37,500.00	100%
353	006KU16	Bulk Power & Env Systems-KU16	$ 31,249.98	$ -	$ -	$ 31,249.98	100%
354	007KU15	Cabling Server Connect-KU15	$ 8,571.44	$ -	$ -	$ 8,571.44	100%
355	007KU16	Cabling Server Connect-KU16	$ 11,250.00	$ -	$ -	$ 11,250.00	100%
356	008KU16	Call Center - Routing KU16	$ 59,500.02	$ -	$ -	$ 59,500.02	100%
357	009KU16	CERUS IV-KU16	$ 100,000.02	$ -	$ -	$ 100,000.02	100%
358	010KU15	CFO Sys Capital-KU15	$ 16,666.62	$ -	$ -	$ 16,666.62	100%
359	010KU16	CFO Sys Capital-KU16	$ 25,000.02	$ -	$ -	$ 25,000.02	100%
360	011KU15	CIP Compl Year 5-KU15	$ 203,819.88	$ -	$ -	$ 203,819.88	100%
361	011KU16	CIP Compl Year 6-KU16	$ 132,350.16	$ -	$ -	$ 132,350.16	100%
362	012KU15	CIP Compl Tools - Year 5-KU15	$ 105,714.16	$ -	$ -	$ 105,714.16	100%
363	012KU16	CIP Compl Tools - Year 6-KU16	$ 93,750.00	$ -	$ -	$ 93,750.00	100%
364	013KU16	Core Network Infra-KU16	$ 37,500.00	$ -	$ -	$ 37,500.00	100%
365	014KU16	Customer Comm-text-KU16	$ 75,000.00	$ -	$ -	$ 75,000.00	100%
366	015KU15	Core Network Infra-KU15	$ 32,500.00	$ -	$ -	$ 32,500.00	100%
367	016KU15	Corp Firewall Repl-KU15	$ 93,749.95	$ -	$ -	$ 93,749.95	100%
368	017KU16	Electric Insp Enhan-KU16	$ 62,500.02	$ -	$ -	$ 62,500.02	100%
369	018KU15	Data Protection-KU15	$ 30,857.10	$ -	$ -	$ 30,857.10	100%
370	018KU16	Email Spam Filt AV Gtwy-KU16	$ 27,724.98	$ -	$ -	$ 27,724.98	100%
371	019KU15	Design Tool Repl (WIM)-KU15	$ 475,999.98	$ -	$ -	$ 475,999.98	100%
372	021KU15	Electric Insp Enhan-KU15	$ 62,500.02	$ -	$ -	$ 62,500.02	100%
373	021KU16	Further app virt build-KU16	$ 59,374.98	$ -	$ -	$ 59,374.98	100%
374	023KU16	IT Security Infrast-KU16	$ 18,750.00	$ -	$ -	$ 18,750.00	100%
375	024KU15	Further app virt build-KU15	$ 59,374.98	$ -	$ -	$ 59,374.98	100%
376	025KU16	Lville Electrical Upgr-KU16	$ 12,499.98	$ -	$ -	$ 12,499.98	100%
377	026KU15	GIS Enhance and Upgr-KU15	$ 118,749.84	$ -	$ -	$ 118,749.84	100%
378	026KU16	Lville Racks & Furn-KU16	$ 6,250.02	$ -	$ -	$ 6,250.02	100%
379	029KU15	IPM Replacement-Yr 4/4-KU15	$ 124,999.92	$ -	$ -	$ 124,999.92	100%
380	029KU16	Microsoft Lic True-up-KU16	$ 37,500.00	$ -	$ -	$ 37,500.00	100%
381	031KU15	IT Sec&CIP Labs Enhance-KU15	$ 16,666.62	$ -	$ -	$ 16,666.62	100%
382	031KU16	Mobile Infrastructure-KU16	$ 49,999.98	$ -	$ -	$ 49,999.98	100%
383	032KU16	Mobile Radio-KU16	$ 49,999.98	$ -	$ -	$ 49,999.98	100%
384	033KU15	LGEBldg Telecom Rm Renov-KU15	$ 16,625.04	$ -	$ -	$ 16,625.04	100%
385	033KU16	Mble Rad Syst RepYr 1/2-KU16	$ 1,119,999.96	$ -	$ -	$ 1,119,999.96	100%
386	034KU16	Multi-Fun Dev Grow&Ref-KU16	$ 81,250.02	$ -	$ -	$ 81,250.02	100%
387	035KU15	Lville Electrical Upgr-KU15	$ 12,499.98	$ -	$ -	$ 12,499.98	100%
388	035KU16	NAS Capacity Expansion-KU16	$ 49,999.98	$ -	$ -	$ 49,999.98	100%
389	036KU15	Lville Racks & Furn-KU15	$ 6,250.04	$ -	$ -	$ 6,250.04	100%
390	037KU16	Ntwrk Acc Dev&Site Infra-KU16	$ 37,500.00	$ -	$ -	$ 37,500.00	100%
391	038KU16	Ntwrk Acc Dev & Gate-KU16	$ 6,250.02	$ -	$ -	$ 6,250.02	100%
392	039KU16	Network Management-KU16	$ 9,375.00	$ -	$ -	$ 9,375.00	100%
393	040KU15	Mobile Infrastructure-KU15	$ 62,499.96	$ -	$ -	$ 62,499.96	100%
394	040KU16	Network Test Equipment-KU16	$ 25,000.02	$ -	$ -	$ 25,000.02	100%
395	041KU15	Mobile Radio-KU15	$ 55,555.60	$ -	$ -	$ 55,555.60	100%
396	041KU16	Open Enrollment 2016-KU16	$ 12,499.98	$ -	$ -	$ 12,499.98	100%
397	042KU15	Mble Rad Syst RepYr 1/2-KU15	$ 71,250.06	$ -	$ -	$ 71,250.06	100%
398	042KU16	Orcl Ntwk Mgmt Sys Rep-KU16	$ 124,999.98	$ -	$ -	$ 124,999.98	100%
399	043KU15	Monitor Replacement-KU15	$ 11,999.96	$ -	$ -	$ 11,999.96	100%
400	043KU16	Original SW Upgrade-KU16	$ 7,125.00	$ -	$ -	$ 7,125.00	100%
401	044KU16	Outside Cable Plant-KU16	$ 50,000.10	$ -	$ -	$ 50,000.10	100%
402	046KU16	Pers Product Grow & Ref-KU16	$ 49,999.98	$ -	$ -	$ 49,999.98	100%

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			Accumulated Costs				
Line No. (A)	Project No. (B)	Description Of Project (C)	Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
403	047KU15	Multi-Fun Dev Grow&Ref-KU15	$ 88,636.32	$ -	$ -	$ 88,636.32	100%
404	047KU16	Phone Expan/Break Fix-KU16	$ 18,750.00	$ -	$ -	$ 18,750.00	100%
405	048KU15	Ntwrk Acc Dev&Site Infra-KU15	$ 44,999.94	$ -	$ -	$ 44,999.94	100%
406	049KU15	Ntwrk Acc Dev & Gateways-KU15	$ 6,944.45	$ -	$ -	$ 6,944.45	100%
407	050KU15	Network Test Equipment-KU15	$ 12,500.00	$ -	$ -	$ 12,500.00	100%
408	051KU15	Open Enrollment 2015-KU15	$ 49,999.89	$ -	$ -	$ 49,999.89	100%
409	053KU15	Orcl Ntwk Mgmt Sys Rep-KU15	$ 51,818.16	$ -	$ -	$ 51,818.16	100%
410	053KU16	Replace PDUs - BOC-KU16	$ 87,499.98	$ -	$ -	$ 87,499.98	100%
411	054KU15	Other Computer Equipment-KU15	$ 54,545.52	$ -	$ -	$ 54,545.52	100%
412	055KU15	PeopleSoft Enhancements-KU15	$ 53,437.50	$ -	$ -	$ 53,437.50	100%
413	056KU15	Pers Product Grow & Ref-KU15	$ 20,454.54	$ -	$ -	$ 20,454.54	100%
414	056KU16	SAN Capacity Expansion-KU16	$ 238,000.02	$ -	$ -	$ 238,000.02	100%
415	057KU15	Phone Expan/Break Fix-KU15	$ 40,909.14	$ -	$ -	$ 40,909.14	100%
416	059KU16	Sec Infra Enhancements-KU16	$ 25,000.02	$ -	$ -	$ 25,000.02	100%
417	060KU16	Serv Cap Expan and Rel-KU16	$ 10,624.98	$ -	$ -	$ 10,624.98	100%
418	061KU15	Purch/Rebuild Radio Sites-KU15	$ 180,000.12	$ -	$ -	$ 180,000.12	100%
419	062KU15	RefSG-810 Bluecoat dev-KU15	$ 19,791.65	$ -	$ -	$ 19,791.65	100%
420	063KU15	Replace ACS Servers-KU15	$ 15,833.30	$ -	$ -	$ 15,833.30	100%
421	063KU16	Simpsonville Elect Upg-KU16	$ 12,499.98	$ -	$ -	$ 12,499.98	100%
422	064KU16	Simpson Furn & Racks-KU16	$ 6,250.02	$ -	$ -	$ 6,250.02	100%
423	065KU15	Rep VentSyst 2Floor-KU15	$ 25,446.45	$ -	$ -	$ 25,446.45	100%
424	065KU16	Site Security Improve-KU16	$ 12,500.04	$ -	$ -	$ 12,500.04	100%
425	067KU15	Router Upgrade Project-KU15	$ 93,750.00	$ -	$ -	$ 93,750.00	100%
426	067KU16	Tele Rm Data Cent Y1/2-KU16	$ 124,999.98	$ -	$ -	$ 124,999.98	100%
427	068KU15	RSA SecurID App Upg Proj-KU15	$ 9,499.98	$ -	$ -	$ 9,499.98	100%
428	068KU16	Telecom Shelter Ren-KU16	$ 18,750.00	$ -	$ -	$ 18,750.00	100%
429	069KU15	SAN Capacity Expansion-KU15	$ 240,227.25	$ -	$ -	$ 240,227.25	100%
430	072KU15	Sec Infra Enhancements-KU15	$ 25,000.04	$ -	$ -	$ 25,000.04	100%
431	073KU15	Serv Cap Expan and Rel-KU15	$ 12,222.24	$ -	$ -	$ 12,222.24	100%
432	074KU15	Serv HW Refresh-KU15	$ 156,818.16	$ -	$ -	$ 156,818.16	100%
433	074KU16	Upgrade Vmware Infra-KU16	$ 34,999.98	$ -	$ -	$ 34,999.98	100%
434	075KU15	Simpsonville Elect Upg-KU15	$ 13,888.85	$ -	$ -	$ 13,888.85	100%
435	076KU15	Simpson Furn&Racks-KU15	$ 7,812.55	$ -	$ -	$ 7,812.55	100%
436	076KU16	Vulnerability Scanning-KU16	$ 50,000.04	$ -	$ -	$ 50,000.04	100%
437	077KU15	Site Security Impr- KU15	$ 13,888.85	$ -	$ -	$ 13,888.85	100%
438	077KU16	Wireless Upgrade (WERUS)-KU16	$ 43,749.96	$ -	$ -	$ 43,749.96	100%
439	078KU15	Tele Rm Data Cent Y1/2-KU15	$ 65,972.20	$ -	$ -	$ 65,972.20	100%
440	078KU16	WMS Work MGMT Syst Enhance KU	$ 25,000.02	$ -	$ -	$ 25,000.02	100%
441	079KU15	Telecom Shelter Ren-KU15	$ 22,222.24	$ -	$ -	$ 22,222.24	100%
442	080KU14	Lockout/Tagout (LOTO)-KU14	$ 391,360.00	$ -	$ -	$ 391,360.00	100%
443	082KU15	Upgrade Vmware Infra-KU15	$ 32,500.02	$ -	$ -	$ 32,500.02	100%
444	083KU15	VDI Deploy Expans-KU15	$ 71,249.94	$ -	$ -	$ 71,249.94	100%
445	085KU16	Monitor Replacement-KU16	$ 10,999.98	$ -	$ -	$ 10,999.98	100%
446	086KU15	Wireless Buildout-KU15	$ 6,250.00	$ -	$ -	$ 6,250.00	100%
447	086KU16	Purch/Rebuild Radio Sites-KU16	$ 75,000.00	$ -	$ -	$ 75,000.00	100%
448	087KU14	EE DSM Filing (Non-AMS)-KU14	$ 87,499.92	$ -	$ -	$ 87,499.92	100%
449	087KU15	Wrk Mgmt Syst Enhance-KU15	$ 54,545.46	$ -	$ -	$ 54,545.46	100%
450	088KU16	Tech Ref desktop/laptops-KU16	$ 476,483.52	$ -	$ -	$ 476,483.52	100%
451	090KU15	Call RecordTech DCC-KU15	$ 35,625.00	$ -	$ -	$ 35,625.00	100%
452	092KU16	NetScout Infini Upgr-KU16	$ 106,875.00	$ -	$ -	$ 106,875.00	100%
453	093KU16	Server HW Refresh-KU16	$ 127,500.00	$ -	$ -	$ 127,500.00	100%
454	094KU15	NetScout PM Upgrade-KU15	$ 40,000.00	$ -	$ -	$ 40,000.00	100%
455	096KU15	Provide Safety Stat BI-KU15	$ 37,524.96	$ -	$ -	$ 37,524.96	100%
456	100KU15	Replace Edge 95 Units-KU15	$ 52,249.92	$ -	$ -	$ 52,249.92	100%
457	101KU16	Citrix XenDesk True-up-KU16	$ 12,499.98	$ -	$ -	$ 12,499.98	100%
458	102KU16	Citrix XenMobile True-up-KU16	$ 12,499.98	$ -	$ -	$ 12,499.98	100%
459	103KU16	Endpoint Protect License-KU16	$ 1,249.98	$ -	$ -	$ 1,249.98	100%
460	104KU16	LogRhythm (CIP)-KU16	$ 13,750.02	$ -	$ -	$ 13,750.02	100%
461	105KU16	SQL Server EA True-up-KU16	$ 25,000.02	$ -	$ -	$ 25,000.02	100%
462	106KU16	Intrusion Prevention-KU16	$ 63,250.02	$ -	$ -	$ 63,250.02	100%
463	107KU16	LogRhythm (Corp)-KU16	$ 13,750.02	$ -	$ -	$ 13,750.02	100%
464	108KU16	SOA Middleware Upgrades-KU16	$ 49,999.98	$ -	$ -	$ 49,999.98	100%
465	109KU16	WallStreet Suite Upgrade-KU16	$ 30,000.00	$ -	$ -	$ 30,000.00	100%
466	110KU16	Monitoring Project-KU16	$ 49,999.98	$ -	$ -	$ 49,999.98	100%
467	113KU15	Tech Ref desk & laptops-KU15	$ 574,344.31	$ -	$ -	$ 574,344.31	100%
468	113KU16	TOA Enhancements-KU16	$ 25,000.02	$ -	$ -	$ 25,000.02	100%
469	114KU16	Expand My Account & Apps-KU16	$ 62,500.02	$ -	$ -	$ 62,500.02	100%

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Line No. (A)	Project No. (B)	Description Of Project (C)	Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
470	115KU16	Rev Collection (Regulus)-KU16	$ 18,750.00	$ -	$ -	$ 18,750.00	100%
471	116KU16	SAP CRM/ECC Enhancement-KU16	$ 124,999.98	$ -	$ -	$ 124,999.98	100%
472	117KU16	TRODS-KU16	$ 25,000.02	$ -	$ -	$ 25,000.02	100%
473	118KU16	Facilities Casc to Ora-KU16	$ 68,749.98	$ -	$ -	$ 68,749.98	100%
474	119KU16	SAP Data Archiving-KU16	$ 124,999.98	$ -	$ -	$ 124,999.98	100%
475	121KU15	Transmission Outage App-KU15	$ 104,499.81	$ -	$ -	$ 104,499.81	100%
476	121KU16	LogRhythm HW Refresh-KU16	$ 55,500.00	$ -	$ -	$ 55,500.00	100%
477	122KU14	Ventyx Mobile Upgrade-KU14	$ 822,079.85	$ -	$ -	$ 822,079.85	100%
478	122KU16	LogRhythm Tech Upg/Ref-KU16	$ 18,750.00	$ -	$ -	$ 18,750.00	100%
479	123KU16	Oracle ULA VM Buildout-KU16	$ 6,250.02	$ -	$ -	$ 6,250.02	100%
480	124KU16	Cisco Dial Tone-KU16	$ 112,999.98	$ -	$ -	$ 112,999.98	100%
481	125KU16	EMS CIP-KU16	$ 25,509.24	$ -	$ -	$ 25,509.24	100%
482	126KU16	Expand EMS Dev System-KU16	$ 75,000.00	$ -	$ -	$ 75,000.00	100%
483	127KU16	EMS Sys_Monitor Tool-KU16	$ 37,500.00	$ -	$ -	$ 37,500.00	100%
484	128KU16	Cascade Biennial Tech-KU16	$ 125,000.04	$ -	$ -	$ 125,000.04	100%
485	129KU16	Implement SDE Replace-KU16	$ 75,000.00	$ -	$ -	$ 75,000.00	100%
486	130KU15	Advanced Malware Detect-KU15	$ 30,750.00	$ -	$ -	$ 30,750.00	100%
487	130KU16	NAS Refresh (BOC)-KU16	$ 242,250.00	$ -	$ -	$ 242,250.00	100%
488	131915KU	Scanning Equip-KU	$ 56,450.02	$ -	$ -	$ 56,450.02	100%
489	131948KU	XRay Spectrograph-KU	$ 57,000.00	$ -	$ -	$ 57,000.00	100%
490	131KU15	Barlow Connect-KU15	$ 237,500.17	$ -	$ -	$ 237,500.17	100%
491	131KU16	NAS Refresh (SDC)-KU16	$ 242,250.00	$ -	$ -	$ 242,250.00	100%
492	132000KU	TC CT HGP Insp #1-KU	$ 3,300,417.94	$ -	$ -	$ 3,300,417.94	100%
493	132756KU	GS GE Lab Equip KU	$ 77,673.00	$ -	$ -	$ 77,673.00	100%
494	132928KU	GS CDM Aurora - KU	$ 84,180.00	$ -	$ -	$ 84,180.00	100%
495	132930KU	GS RD Elec Veh & Chrgrs KU	$ 143,400.00	$ -	$ -	$ 143,400.00	100%
496	132932KU	GS RD Strgc Tech KU	$ 272,276.00	$ -	$ -	$ 272,276.00	100%
497	132KU15	Career Website Enhance-KU15	$ 24,999.99	$ -	$ -	$ 24,999.99	100%
498	133076KU	GS GE Dam Impnd '16 KU	$ 60,000.00	$ -	$ -	$ 60,000.00	100%
499	133KU15	Cascade Impl Gen Relays-KU15	$ 15,000.00	$ -	$ -	$ 15,000.00	100%
500	133KU16	NE KY Buildout Eng Phase-KU16	$ 130,624.98	$ -	$ -	$ 130,624.98	100%
501	134111KU	TC2 SCR L2 REPLACE-KU	$ 739,132.05	$ -	$ -	$ 739,132.05	100%
502	134232KU	TC2 KU BOILER WALL COATING	$ 634,076.01	$ -	$ -	$ 634,076.01	100%
503	134KU15	Cascade Corp Sec Assets-KU14	$ 71,250.00	$ -	$ -	$ 71,250.00	100%
504	134KU16	SE KY Alt Buildout Y2/3-KU16	$ 474,999.96	$ -	$ -	$ 474,999.96	100%
505	135KU15	Central Firewall Mgmt-KU15	$ 54,545.34	$ -	$ -	$ 54,545.34	100%
506	136480KU	GS GE Test Equip Pool KU	$ 122,000.00	$ -	$ -	$ 122,000.00	100%
507	136555KU	GS SL IFT Anlzr KU	$ 18,350.00	$ -	$ -	$ 18,350.00	100%
508	136640KU	GS RD Hg Contrl KU	$ 1,222,998.00	$ -	$ -	$ 1,222,998.00	100%
509	136KU15	Citrix XenDesk True-up-KU15	$ 12,499.98	$ -	$ -	$ 12,499.98	100%
510	137045KU	TC2 KU AIR HEAT BASKETS	$ 1,906,370.20	$ -	$ -	$ 1,906,370.20	100%
511	137KU15	Citrix XenMobile True-up-KU15	$ 6,250.02	$ -	$ -	$ 6,250.02	100%
512	139595KU	GS GE DME Phase II KU	$ 44,125.00	$ -	$ -	$ 44,125.00	100%
513	139598KU	GS GE Aux Trans Prot KU	$ 129,918.00	$ -	$ -	$ 129,918.00	100%
514	139600KU	GS CDM PRC-05 Collect KU	$ 70,050.00	$ -	$ -	$ 70,050.00	100%
515	139606KU	GS CDM PLC Sftwr KU	$ 80,727.27	$ -	$ -	$ 80,727.27	100%
516	139638KU	GS CDM CIP Ver 5.0 KU	$ 335,157.00	$ -	$ -	$ 335,157.00	100%
517	139670KU	GS CDM CIP Ver 6.0 KU	$ 122,320.00	$ -	$ -	$ 122,320.00	100%
518	139788KU	TC KU COAL HAND PLC REPL	$ 93,105.90	$ -	$ -	$ 93,105.90	100%
519	139789KU	TC KU RADIO SYS COAL TUNL	$ 27,931.77	$ -	$ -	$ 27,931.77	100%
520	140032KU	TC KU PURCHASE JLG LIFT	$ 80,071.07	$ -	$ -	$ 80,071.07	100%
521	140234KU	TC2 KU TURBINE COUP BOLTS	$ 251,385.93	$ -	$ -	$ 251,385.93	100%
522	140342KU	OG MISC TOOLS KU	$ 10,232.70	$ -	$ -	$ 10,232.70	100%
523	140614KU	TC2 KU EXPANS JOINTS	$ 310,820.60	$ -	$ -	$ 310,820.60	100%
524	141KU15	Endpoint Protect License-KU15	$ 2,500.00	$ -	$ -	$ 2,500.00	100%
525	142KU15	Implement Sec Mgmt Prod-KU15	$ 35,714.26	$ -	$ -	$ 35,714.26	100%
526	143864 KU	PR Gas Pipe Line KU	$ 6,932,500.00	$ -	$ -	$ 6,932,500.00	100%
527	143KU15	HP QC Upgrade to ALM-KU15	$ 37,500.00	$ -	$ -	$ 37,500.00	100%
528	144474KU	GS GE 2140 Analyzer KU	$ 24,464.00	$ -	$ -	$ 24,464.00	100%
529	144475KU	GS GE CORS KU	$ 203,049.00	$ -	$ -	$ 203,049.00	100%
530	144503KU	GS CDM GMD Protection KU	$ 30,580.00	$ -	$ -	$ 30,580.00	100%
531	144531 KU	CR Misc Capital KU (multi)	$ 376,740.00	$ -	$ -	$ 376,740.00	100%
532	144KU15	Opentext Licensing-KU15	$ 6,500.00	$ -	$ -	$ 6,500.00	100%
533	145853KU	TC KU CONV BELTS 2015	$ 106,829.71	$ -	$ -	$ 106,829.71	100%
534	145854KU	TC KU LAB EQUIP 2015	$ 21,950.23	$ -	$ -	$ 21,950.23	100%
535	145858KU	TC KU SAFETY ERT EQUIP 2015	$ 22,908.19	$ -	$ -	$ 22,908.19	100%
536	145KU15	Oracle HTTP Servers-KU15	$ 12,499.98	$ -	$ -	$ 12,499.98	100%

Kentucky Utilities Company
Case No. 2014-00371
Construction Projects
As of June 30, 2016

			Accumulated Costs				
Line No. (A)	Project No. (B)	Description Of Project (C)	Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
537	146KU15	UC4 Upgrade to V10-KU15	$ 5,625.00	$ -	$ -	$ 5,625.00	100%
538	147KU15	Upgrade Quest to SOA 11g-KU15	$ 18,749.94	$ -	$ -	$ 18,749.94	100%
539	148KU15	Upgrade Quick Test Pro-KU15	$ 31,250.04	$ -	$ -	$ 31,250.04	100%
540	149KU15	Upgrade SAP Test Data-KU15	$ 25,000.02	$ -	$ -	$ 25,000.02	100%
541	150012KU	TC2 KU BOX HEADER AT DIPP	$ 279,739.78	$ -	$ -	$ 279,739.78	100%
542	150020KU	TC2 KU BOILER PEND ALIGN	$ 93,246.59	$ -	$ -	$ 93,246.59	100%
543	150030KU	TC KU FA BARGE LO DUST COLL	$ 128,933.05	$ -	$ -	$ 128,933.05	100%
544	150037KU	TC KU RACK SYS PW SWITHCGEAR	$ 92,094.15	$ -	$ -	$ 92,094.15	100%
545	150076KU	TC2 KU REPOS BOILER BAL RING	$ 745,964.47	$ -	$ -	$ 745,964.47	100%
546	150KU15	LogRhythm (CIP)-KU15	$ 12,500.00	$ -	$ -	$ 12,500.00	100%
547	151KU15	LogRhythm HW Refresh-KU15	$ 223,750.00	$ -	$ -	$ 223,750.00	100%
548	152000KU	TC CT KU GEN PROT RELAY	$ 25,786.20	$ -	$ -	$ 25,786.20	100%
549	152002KU	TC CT KU EX2000 DFE CT5	$ 257,866.10	$ -	$ -	$ 257,866.10	100%
550	152KU15	LogRhythm Tech Upg/Ref-KU15	$ 16,666.68	$ -	$ -	$ 16,666.68	100%
551	153KU15	IT Sec Infrast Enhance-KU15	$ 56,250.06	$ -	$ -	$ 56,250.06	100%
552	154KU15	LogRhythm (Corp)-KU15	$ 12,500.00	$ -	$ -	$ 12,500.00	100%
553	155KU15	NAS Capacity Expansion-KU15	$ 49,999.98	$ -	$ -	$ 49,999.98	100%
554	157KU15	EMS CIP-KU15	$ 27,854.46	$ -	$ -	$ 27,854.46	100%
555	158KU15	FIM Replacement-KU15	$ 224,999.94	$ -	$ -	$ 224,999.94	100%
556	159KU15	LOAD Vendor Upgrade-KU15	$ 60,000.00	$ -	$ -	$ 60,000.00	100%
557	160KU15	Maximo Licenses-KU15	$ 32,500.02	$ -	$ -	$ 32,500.02	100%
558	161KU15	Reliability Report Enh-KU15	$ 37,499.88	$ -	$ -	$ 37,499.88	100%
559	162KU15	Primavera P6-KU15	$ 7,500.00	$ -	$ -	$ 7,500.00	100%
560	163KU15	SAP CRM/ECC Enhancement-KU15	$ 124,999.74	$ -	$ -	$ 124,999.74	100%
561	164KU15	TRODS-KU15	$ 27,272.70	$ -	$ -	$ 27,272.70	100%
562	165KU15	Non-SCADA Load Data-KU15	$ 47,499.96	$ -	$ -	$ 47,499.96	100%
563	166KU15	ROD Enhancements-KU15	$ 6,250.02	$ -	$ -	$ 6,250.02	100%
564	169KU15	Expand My Account & Apps-KU15	$ 62,500.02	$ -	$ -	$ 62,500.02	100%
565	170KU15	Low Income Assist Portal-KU15	$ 49,999.86	$ -	$ -	$ 49,999.86	100%
566	171KU15	Rev Collections Impl-KU15	$ 18,750.00	$ -	$ -	$ 18,750.00	100%
567	172KU15	Monitoring Project-KU15	$ 54,545.34	$ -	$ -	$ 54,545.34	100%
568	175KU15	Replace RedHat Servers-KU15	$ 31,916.46	$ -	$ -	$ 31,916.46	100%
569	176KU15	UC&C/CUCM Major Upgrade-KU15	$ 68,749.85	$ -	$ -	$ 68,749.85	100%
570	177KU15	PowerPlant Module Upgr-KU15	$ 16,031.28	$ -	$ -	$ 16,031.28	100%
571	178KU15	Upgrade Quest Server-KU15	$ 9,374.98	$ -	$ -	$ 9,374.98	100%
572	179KU15	SE KY Alt Buildout Y1/3-KU15	$ 474,999.71	$ -	$ -	$ 474,999.71	100%
573	200KU15	Customer Bill Redesign-KU15	$ 249,999.96	$ -	$ -	$ 249,999.96	100%
574	200KU16	Application Sec Enhance-KU16	$ 10,000.02	$ -	$ -	$ 10,000.02	100%
575	201KU15	Corp Web Redesign Upgr-KU15	$ 87,500.00	$ -	$ -	$ 87,500.00	100%
576	201KU16	Transmission Work Mgmt-KU16	$ 349,999.98	$ -	$ -	$ 349,999.98	100%
577	202KU15	Trans OATT Billing Tool-KU15	$ 118,181.82	$ -	$ -	$ 118,181.82	100%
578	202KU16	Mobile Dispatch for ARM-KU16	$ 139,999.98	$ -	$ -	$ 139,999.98	100%
579	203KU15	PowerPlant Upgrade-KU15	$ 96,250.02	$ -	$ -	$ 96,250.02	100%
580	203KU16	PS 9.2 Upgrade-KU16	$ 151,050.00	$ -	$ -	$ 151,050.00	100%
581	204KU16	SAP CRM/ECC Upgr-KU16	$ 4,815,999.96	$ -	$ -	$ 4,815,999.96	100%
582	205KU16	Oracle Financials Upgr-KU16	$ 769,500.30	$ -	$ -	$ 769,500.30	100%
583	400KU15	OTN Core Rings Y1/2 LEX-KU15	$ 1,045,000.08	$ -	$ -	$ 1,045,000.08	100%
584	CCAPR156	Capital CAP/REG/RECL - 011560	$ 43,628.54	$ -	$ -	$ 43,628.54	100%
585	CCAPR216	Capital CAP/REG/RECl - 012160	$ 32,922.63	$ -	$ -	$ 32,922.63	100%
586	CCAPR236	Capital CAP/REG/RECL - 012360	$ 49,764.25	$ -	$ -	$ 49,764.25	100%
587	CCAPR246	Capital CAP/REG/RECL - 012460	$ 8,394.50	$ -	$ -	$ 8,394.50	100%
588	CCAPR256	Capital CAP/REG/RECL - 012560	$ 9,599.09	$ -	$ -	$ 9,599.09	100%
589	CCAPR315	Capital CAP/REG/RECL - 013150	$ 22,628.33	$ -	$ -	$ 22,628.33	100%
590	CCAPR366	Capital CAP/REG/RECL - 013660	$ 31,771.55	$ -	$ -	$ 31,771.55	100%
591	CCAPR416	Capital CAP/REG/RECL - 014160	$ 20,043.27	$ -	$ -	$ 20,043.27	100%
592	CCAPR426	Capital CAP/REG/RECL - 014260	$ 14,795.37	$ -	$ -	$ 14,795.37	100%
593	CCAPR766	Capital CAP/REG/RECL - 017660	$ 28,355.04	$ -	$ -	$ 28,355.04	100%
594	CEMTR582	KU Electric Meters - 015820	$ 1,426,636.30	$ -	$ -	$ 1,426,636.30	100%
595	CNBCD156O	NB Comm OH - 011560	$ 316,033.61	$ -	$ -	$ 316,033.61	100%
596	CNBCD156U	NB Comm UG - 011560	$ 80,393.62	$ -	$ -	$ 80,393.62	100%
597	CNBCD216O	NB Comm OH - 012160	$ 500,326.47	$ -	$ -	$ 500,326.47	100%
598	CNBCD216U	NB Comm UG - 012160	$ 385,900.75	$ -	$ -	$ 385,900.75	100%
599	CNBCD236O	NB Comm OH - 012360	$ 293,241.34	$ -	$ -	$ 293,241.34	100%
600	CNBCD236U	NB Comm UG - 012360	$ 161,830.41	$ -	$ -	$ 161,830.41	100%
601	CNBCD246O	NB Comm OH - 012460	$ 286,878.79	$ -	$ -	$ 286,878.79	100%
602	CNBCD246U	NB Comm UG - 012460	$ 108,839.86	$ -	$ -	$ 108,839.86	100%
603	CNBCD256O	NB Comm OH - 012560	$ 416,364.37	$ -	$ -	$ 416,364.37	100%

Kentucky Utilities Company
Case No. 2014-00371
Construction Projects
As of June 30, 2016

			Accumulated Costs				
Line No.	Project No.	Description Of Project	Construction Amount	AFUDC Capitalized	Indirect Costs Other	Total Cost	Estimated Physical Percent Completed
(A)	(B)	(C)	(D)	(E)	(F)*	(G=D+E+F)	(H=D/G)
604	CNBCD256U	NB Comm UG - 012560	$ 232,757.94	$ -	$ -	$ 232,757.94	100%
605	CNBCD315O	NB Comm OH - 013150	$ 882,995.37	$ -	$ -	$ 882,995.37	100%
606	CNBCD315U	NB Comm UG - 013150	$ 1,081,671.33	$ -	$ -	$ 1,081,671.33	100%
607	CNBCD366O	NB Comm OH - 013660	$ 573,311.23	$ -	$ -	$ 573,311.23	100%
608	CNBCD366U	NB Comm UG - 013660	$ 327,264.92	$ -	$ -	$ 327,264.92	100%
609	CNBCD416O	NB Comm OH - 014160	$ 121,429.81	$ -	$ -	$ 121,429.81	100%
610	CNBCD416U	NB Comm UG - 014160	$ 59,518.13	$ -	$ -	$ 59,518.13	100%
611	CNBCD426O	NB Comm OH - 014260	$ 287,570.68	$ -	$ -	$ 287,570.68	100%
612	CNBCD426U	NB Comm UG - 014260	$ 367,930.04	$ -	$ -	$ 367,930.04	100%
613	CNBCD766O	NB Comm OH - 017660	$ 168,757.65	$ -	$ -	$ 168,757.65	100%
614	CNBCD766U	NB Comm UG - 017660	$ 94,969.62	$ -	$ -	$ 94,969.62	100%
615	CNBRD156O	NB Resid OH - 011560	$ 876,726.12	$ -	$ -	$ 876,726.12	100%
616	CNBRD156U	NB Resid UG - 011560	$ 230,237.34	$ -	$ -	$ 230,237.34	100%
617	CNBRD216O	NB Resid OH - 012160	$ 370,037.57	$ -	$ -	$ 370,037.57	100%
618	CNBRD216U	NB Resid UG - 012160	$ 227,520.93	$ -	$ -	$ 227,520.93	100%
619	CNBRD236O	NB Resid OH - 012360	$ 331,476.54	$ -	$ -	$ 331,476.54	100%
620	CNBRD236U	NB Resid UG - 012360	$ 183,946.47	$ -	$ -	$ 183,946.47	100%
621	CNBRD246O	NB Resid OH - 012460	$ 430,233.45	$ -	$ -	$ 430,233.45	100%
622	CNBRD246U	NB Resid UG - 012460	$ 257,093.80	$ -	$ -	$ 257,093.80	100%
623	CNBRD256O	NB Resid OH - 012560	$ 332,262.06	$ -	$ -	$ 332,262.06	100%
624	CNBRD256U	NB Resid UG - 012560	$ 383,441.59	$ -	$ -	$ 383,441.59	100%
625	CNBRD315O	NB Resid OH - 013150	$ 1,275,973.53	$ -	$ -	$ 1,275,973.53	100%
626	CNBRD315U	NB Resid UG - 013150	$ 1,736,903.48	$ -	$ -	$ 1,736,903.48	100%
627	CNBRD366O	NB Resid OH - 013660	$ 542,619.11	$ -	$ -	$ 542,619.11	100%
628	CNBRD366U	NB Resid UG - 013660	$ 315,523.69	$ -	$ -	$ 315,523.69	100%
629	CNBRD416O	NB Resid OH - 014160	$ 665,791.70	$ -	$ -	$ 665,791.70	100%
630	CNBRD416U	NB Resid UG - 014160	$ 103,880.16	$ -	$ -	$ 103,880.16	100%
631	CNBRD426O	NB Resid OH - 014260	$ 401,514.65	$ -	$ -	$ 401,514.65	100%
632	CNBRD426U	NB Resid UG - 014260	$ 344,296.67	$ -	$ -	$ 344,296.67	100%
633	CNBRD766O	NB Resid OH - 017660	$ 696,414.08	$ -	$ -	$ 696,414.08	100%
634	CNBRD766U	NB Resid UG - 017660	$ 136,730.97	$ -	$ -	$ 136,730.97	100%
635	CNBSV156O	NB Elect Serv OH - 011560	$ 553,892.67	$ -	$ -	$ 553,892.67	100%
636	CNBSV156U	NB Elect Serv UG - 011560	$ 275,378.54	$ -	$ -	$ 275,378.54	100%
637	CNBSV216O	NB Elect Serv OH - 012160	$ 276,618.28	$ -	$ -	$ 276,618.28	100%
638	CNBSV216U	NB Elect Serv UG - 012160	$ 336,259.42	$ -	$ -	$ 336,259.42	100%
639	CNBSV236O	NB Elect Serv OH - 012360	$ 423,545.86	$ -	$ -	$ 423,545.86	100%
640	CNBSV236U	NB Elect Serv UG - 012360	$ 411,560.86	$ -	$ -	$ 411,560.86	100%
641	CNBSV246O	NB Elect Serv OH - 012460	$ 444,979.11	$ -	$ -	$ 444,979.11	100%
642	CNBSV246U	NB Elect Serv UG - 012460	$ 470,630.17	$ -	$ -	$ 470,630.17	100%
643	CNBSV256O	NB Elect Serv OH - 012560	$ 205,806.50	$ -	$ -	$ 205,806.50	100%
644	CNBSV256U	NB Elect Serv UG - 012560	$ 230,500.94	$ -	$ -	$ 230,500.94	100%
645	CNBSV315O	NB Elect Serv OH - 013150	$ 943,327.14	$ -	$ -	$ 943,327.14	100%
646	CNBSV315U	NB Elect Serv UG - 013150	$ 1,674,461.51	$ -	$ -	$ 1,674,461.51	100%
647	CNBSV366O	NB Elect Serv OH - 013660	$ 377,801.50	$ -	$ -	$ 377,801.50	100%
648	CNBSV366U	NB Elect Serv UG - 013660	$ 321,955.48	$ -	$ -	$ 321,955.48	100%
649	CNBSV416O	NB Elect Serv OH - 014160	$ 249,252.60	$ -	$ -	$ 249,252.60	100%
650	CNBSV416U	NB Elect Serv UG - 014160	$ 73,597.80	$ -	$ -	$ 73,597.80	100%
651	CNBSV426O	NB Elect Serv OH - 014260	$ 210,243.46	$ -	$ -	$ 210,243.46	100%
652	CNBSV426U	NB Elect Serv UG - 014260	$ 226,398.55	$ -	$ -	$ 226,398.55	100%
653	CNBSV766O	NB Elect Serv OH - 017660	$ 226,288.17	$ -	$ -	$ 226,288.17	100%
654	CNBSV766U	NB Elect Serv UG - 017660	$ 103,438.86	$ -	$ -	$ 103,438.86	100%
655	CPBWK156	El Public Works - 011560	$ 73,478.86	$ -	$ -	$ 73,478.86	100%
656	CPBWK216	El Public Works - 012160	$ 182,393.10	$ -	$ -	$ 182,393.10	100%
657	CPBWK236	El Public Works - 012360	$ 139,589.22	$ -	$ -	$ 139,589.22	100%
658	CPBWK246	El Public Works - 012460	$ 144,179.49	$ -	$ -	$ 144,179.49	100%
659	CPBWK256	El Public Works - 012560	$ 77,409.24	$ -	$ -	$ 77,409.24	100%
660	CPBWK315	El Public Works - 013150	$ 638,612.43	$ -	$ -	$ 638,612.43	100%
661	CPBWK366	El Public Works - 013660	$ 210,454.75	$ -	$ -	$ 210,454.75	100%
662	CPBWK416	El Public Works - 014160	$ 67,247.72	$ -	$ -	$ 67,247.72	100%
663	CPBWK426	El Public Works - 014260	$ 82,547.35	$ -	$ -	$ 82,547.35	100%
664	CPBWK766	El Public Works - 017660	$ 89,871.70	$ -	$ -	$ 89,871.70	100%
665	CRCST156	Cust Requested - 011560	$ 179,996.64	$ -	$ -	$ 179,996.64	100%
666	CRCST216	Cust Requested - 012160	$ 86,893.61	$ -	$ -	$ 86,893.61	100%
667	CRCST236	Cust Requested - 012360	$ 58,053.27	$ -	$ -	$ 58,053.27	100%
668	CRCST246	Cust Requested - 012460	$ 31,437.06	$ -	$ -	$ 31,437.06	100%
669	CRCST256	Cust Requested - 012560	$ 79,589.87	$ -	$ -	$ 79,589.87	100%
670	CRCST315	Cust Requested - 013150	$ 208,395.70	$ -	$ -	$ 208,395.70	100%

Kentucky Utilities Company
Case No. 2014-00371
Construction Projects
As of June 30, 2016

			Accumulated Costs				
Line No.	Project No.	Description Of Project	Construction Amount	AFUDC Capitalized	Indirect Costs Other	Total Cost	Estimated Physical Percent Completed
(A)	(B)	(C)	(D)	(E)	(F)*	(G=D+E+F)	(H=D/G)
671	CRCST366	Cust Requested - 013660	$ 76,951.20	$ -	$ -	$ 76,951.20	100%
672	CRCST416	Cust Requested - 014160	$ 71,961.38	$ -	$ -	$ 71,961.38	100%
673	CRCST426	Cust Requested - 014260	$ 60,036.82	$ -	$ -	$ 60,036.82	100%
674	CRCST766	Cust Requested - 017660	$ 47,310.01	$ -	$ -	$ 47,310.01	100%
675	CRDD156O	Capital Rep Def OH - 011560	$ 1,420,551.11	$ -	$ -	$ 1,420,551.11	100%
676	CRDD156U	Capital Rep Def UG - 011560	$ 24,272.39	$ -	$ -	$ 24,272.39	100%
677	CRDD216O	Capital Rep Def OH - 012160	$ 226,837.12	$ -	$ -	$ 226,837.12	100%
678	CRDD216U	Capital Rep Def UG - 012160	$ 19,722.89	$ -	$ -	$ 19,722.89	100%
679	CRDD236O	Capital Rep Def OH - 012360	$ 350,322.98	$ -	$ -	$ 350,322.98	100%
680	CRDD236U	Capital Rep Def UG - 012360	$ 30,142.10	$ -	$ -	$ 30,142.10	100%
681	CRDD246O	Capital Rep Def OH - 012460	$ 99,428.88	$ -	$ -	$ 99,428.88	100%
682	CRDD246U	Capital Rep Def UG - 012460	$ 11,400.51	$ -	$ -	$ 11,400.51	100%
683	CRDD256O	Capital Rep Def OH - 012560	$ 192,356.25	$ -	$ -	$ 192,356.25	100%
684	CRDD256U	Capital Rep Def UG - 012560	$ 18,555.66	$ -	$ -	$ 18,555.66	100%
685	CRDD315O	Capital Rep Def OH - 013150	$ 840,004.34	$ -	$ -	$ 840,004.34	100%
686	CRDD315U	Capital Rep Def UG - 013150	$ 559,949.50	$ -	$ -	$ 559,949.50	100%
687	CRDD366O	Capital Rep Def OH - 013660	$ 284,000.44	$ -	$ -	$ 284,000.44	100%
688	CRDD366U	Capital Rep Def UG - 013660	$ 51,559.34	$ -	$ -	$ 51,559.34	100%
689	CRDD416O	Capital Rep Def OH - 014160	$ 81,566.26	$ -	$ -	$ 81,566.26	100%
690	CRDD416U	Capital Rep Def UG - 014160	$ 6,964.51	$ -	$ -	$ 6,964.51	100%
691	CRDD426O	Capital Rep Def OH - 014260	$ 195,486.87	$ -	$ -	$ 195,486.87	100%
692	CRDD426U	Capital Rep Def UG - 014260	$ 23,104.23	$ -	$ -	$ 23,104.23	100%
693	CRDD766O	Capital Rep Def OH - 017660	$ 214,943.85	$ -	$ -	$ 214,943.85	100%
694	CRDD766U	Capital Rep Def UG - 017660	$ 6,027.95	$ -	$ -	$ 6,027.95	100%
695	CRELD156	Capital Reliability - 011560	$ 210,435.83	$ -	$ -	$ 210,435.83	100%
696	CRELD216	Capital Reliability - 012160	$ 83,182.89	$ -	$ -	$ 83,182.89	100%
697	CRELD236	Capital Reliability - 012360	$ 85,960.85	$ -	$ -	$ 85,960.85	100%
698	CRELD246	Capital Reliability - 012460	$ 41,426.94	$ -	$ -	$ 41,426.94	100%
699	CRELD256	Capital Reliability - 012560	$ 86,136.41	$ -	$ -	$ 86,136.41	100%
700	CRELD315	Capital Reliability - 013150	$ 601,569.61	$ -	$ -	$ 601,569.61	100%
701	CRELD366	Capital Reliability - 013660	$ 158,479.42	$ -	$ -	$ 158,479.42	100%
702	CRELD416	Capital Reliability - 014160	$ 104,651.58	$ -	$ -	$ 104,651.58	100%
703	CRELD426	Capital Reliability - 014260	$ 30,349.88	$ -	$ -	$ 30,349.88	100%
704	CRELD766	Capital Reliability - 017660	$ 103,425.36	$ -	$ -	$ 103,425.36	100%
705	CRPOLE156	Pole Repair/Replace - 011560	$ 1,989,394.85	$ -	$ -	$ 1,989,394.85	100%
706	CRPOLE216	Pole Repair/Replace - 012160	$ 375,816.30	$ -	$ -	$ 375,816.30	100%
707	CRPOLE236	Pole Repair/Replace - 012360	$ 251,116.47	$ -	$ -	$ 251,116.47	100%
708	CRPOLE246	Pole Repair/Replace - 012460	$ 339,521.45	$ -	$ -	$ 339,521.45	100%
709	CRPOLE256	Pole Repair/Replace - 012560	$ 350,354.35	$ -	$ -	$ 350,354.35	100%
710	CRPOLE315	Pole Repair/Replace - 013150	$ 570,702.37	$ -	$ -	$ 570,702.37	100%
711	CRPOLE366	Pole Repair/Replace - 013660	$ 349,809.69	$ -	$ -	$ 349,809.69	100%
712	CRPOLE416	Pole Repair/Replace - 014160	$ 214,282.16	$ -	$ -	$ 214,282.16	100%
713	CRPOLE426	Pole Repair/Replace - 014260	$ 219,392.07	$ -	$ -	$ 219,392.07	100%
714	CRPOLE766	Pole Repair/Replace - 017660	$ 167,391.64	$ -	$ -	$ 167,391.64	100%
715	CRSTLT156	Repair Street Lights - 011560	$ 440,122.17	$ -	$ -	$ 440,122.17	100%
716	CRSTLT216	Repair Street Lights - 012160	$ 204,085.84	$ -	$ -	$ 204,085.84	100%
717	CRSTLT236	Repair Street Lights - 012360	$ 261,905.61	$ -	$ -	$ 261,905.61	100%
718	CRSTLT246	Repair Street Lights - 012460	$ 168,040.63	$ -	$ -	$ 168,040.63	100%
719	CRSTLT256	Repair Street Lights - 012560	$ 279,921.85	$ -	$ -	$ 279,921.85	100%
720	CRSTLT315	Repair Street Lights - 013150	$ 848,660.82	$ -	$ -	$ 848,660.82	100%
721	CRSTLT366	Repair Street Lights - 013660	$ 219,372.31	$ -	$ -	$ 219,372.31	100%
722	CRSTLT416	Repair Street Lights - 014160	$ 120,163.52	$ -	$ -	$ 120,163.52	100%
723	CRSTLT426	Repair Street Lights - 014260	$ 209,603.81	$ -	$ -	$ 209,603.81	100%
724	CRSTLT766	Repair Street Lights - 017660	$ 38,797.81	$ -	$ -	$ 38,797.81	100%
725	CSTLT156	NB Street Lights - 011560	$ 459,489.58	$ -	$ -	$ 459,489.58	100%
726	CSTLT216	NB Street Lights - 012160	$ 270,694.91	$ -	$ -	$ 270,694.91	100%
727	CSTLT236	NB Street Lights - 012360	$ 302,682.44	$ -	$ -	$ 302,682.44	100%
728	CSTLT246	NB Street Lights - 012460	$ 201,324.15	$ -	$ -	$ 201,324.15	100%
729	CSTLT256	NB Street Lights - 012560	$ 249,229.55	$ -	$ -	$ 249,229.55	100%
730	CSTLT315	NB Street Lights - 013150	$ 1,370,933.00	$ -	$ -	$ 1,370,933.00	100%
731	CSTLT366	NB Street Lights - 013660	$ 332,317.74	$ -	$ -	$ 332,317.74	100%
732	CSTLT416	NB Street Lights - 014160	$ 144,050.92	$ -	$ -	$ 144,050.92	100%
733	CSTLT426	NB Street Lights - 014260	$ 261,397.81	$ -	$ -	$ 261,397.81	100%
734	CSTLT766	NB Street Lights - 017660	$ 117,399.99	$ -	$ -	$ 117,399.99	100%
735	CSTRM156	Cap Minor Storms - 011560	$ 297,186.54	$ -	$ -	$ 297,186.54	100%
736	CSTRM366	Cap Minor Storms - 013660	$ 115,325.11	$ -	$ -	$ 115,325.11	100%
737	CSTRM416	Cap Minor Storms - 014160	$ 18,040.25	$ -	$ -	$ 18,040.25	100%

Kentucky Utilities Company
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			Accumulated Costs				
Line No. (A)	Project No. (B)	Description Of Project (C)	Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
738	CSTRM426	Cap Minor Storms - 014260	$ 124,600.44	$ -	$ -	$ 124,600.44	100%
739	CSTRM766	Cap Minor Storms - 017660	$ 80,972.24	$ -	$ -	$ 80,972.24	100%
740	CSTRMKU	Cap KU Major Storms	$ 578,527.49	$ -	$ -	$ 578,527.49	100%
741	CSYSEN156	Sys Enh - 011560	$ 127,505.19	$ -	$ -	$ 127,505.19	100%
742	CSYSEN216	Sys Enh - 012160	$ 217,583.39	$ -	$ -	$ 217,583.39	100%
743	CSYSEN236	Sys Enh - 012360	$ 70,547.06	$ -	$ -	$ 70,547.06	100%
744	CSYSEN246	Sys Enh - 012460	$ 65,901.92	$ -	$ -	$ 65,901.92	100%
745	CSYSEN256	Sys Enh - 012560	$ 135,187.80	$ -	$ -	$ 135,187.80	100%
746	CSYSEN315	Sys Enh - 013150	$ 337,115.80	$ -	$ -	$ 337,115.80	100%
747	CSYSEN366	Sys Enh - 013660	$ 108,483.46	$ -	$ -	$ 108,483.46	100%
748	CSYSEN416	Sys Enh - 014160	$ 101,344.26	$ -	$ -	$ 101,344.26	100%
749	CSYSEN426	Sys Enh - 014260	$ 104,754.50	$ -	$ -	$ 104,754.50	100%
750	CSYSEN766	Sys Enh - 017660	$ 101,558.59	$ -	$ -	$ 101,558.59	100%
751	CTBRD156O	Cap Trouble Orders OH - 011560	$ 203,211.54	$ -	$ -	$ 203,211.54	100%
752	CTBRD216O	Cap Trouble Orders OH - 012160	$ 67,421.70	$ -	$ -	$ 67,421.70	100%
753	CTBRD216U	Cap Trouble Orders UG - 012160	$ 22,886.61	$ -	$ -	$ 22,886.61	100%
754	CTBRD236O	Cap Trouble Orders OH - 012360	$ 51,022.09	$ -	$ -	$ 51,022.09	100%
755	CTBRD246O	Cap Trouble Orders OH - 012460	$ 171,201.02	$ -	$ -	$ 171,201.02	100%
756	CTBRD256O	Cap Trouble Orders OH - 012560	$ 68,576.77	$ -	$ -	$ 68,576.77	100%
757	CTBRD256U	Cap Trouble Orders UG - 012560	$ 38,184.83	$ -	$ -	$ 38,184.83	100%
758	CTBRD315O	Cap Trouble Orders OH - 013150	$ 115,373.43	$ -	$ -	$ 115,373.43	100%
759	CTBRD315U	Cap Trouble Orders UG - 013150	$ 60,491.87	$ -	$ -	$ 60,491.87	100%
760	CTBRD366O	Cap Trouble Orders OH - 013660	$ 108,670.81	$ -	$ -	$ 108,670.81	100%
761	CTBRD366U	Cap Trouble Orders UG - 013660	$ 12,724.43	$ -	$ -	$ 12,724.43	100%
762	CTBRD416O	Cap Trouble Orders OH - 014160	$ 152,454.16	$ -	$ -	$ 152,454.16	100%
763	CTBRD416U	Cap Trouble Order UG - 014160	$ 5,413.86	$ -	$ -	$ 5,413.86	100%
764	CTBRD426O	Cap Trouble Orders OH - 014260	$ 331,024.83	$ -	$ -	$ 331,024.83	100%
765	CTBRD766O	Cap Trouble Orders OH - 017660	$ 112,498.03	$ -	$ -	$ 112,498.03	100%
766	CTBRD766U	Cap Trouble Orders UG - 017660	$ 9,410.31	$ -	$ -	$ 9,410.31	100%
767	CTPD156	Capital Thrd Party - 011560	$ 27,856.26	$ -	$ -	$ 27,856.26	100%
768	CTPD216	Capital Thrd Party - 012160	$ 45,440.43	$ -	$ -	$ 45,440.43	100%
769	CTPD236	Capital Thrd Party - 012360	$ 60,999.73	$ -	$ -	$ 60,999.73	100%
770	CTPD246	Capital Thrd Party - 012460	$ 13,577.46	$ -	$ -	$ 13,577.46	100%
771	CTPD256	Capital Thrd Party - 012560	$ 46,978.88	$ -	$ -	$ 46,978.88	100%
772	CTPD315	Capital Thrd Party - 013150	$ 244,469.86	$ -	$ -	$ 244,469.86	100%
773	CTPD366	Capital Thrd Party - 013660	$ 38,701.22	$ -	$ -	$ 38,701.22	100%
774	CTPD416	Capital Thrd Party - 014160	$ 13,514.87	$ -	$ -	$ 13,514.87	100%
775	CTPD426	Capital Thrd Party - 014260	$ 52,531.89	$ -	$ -	$ 52,531.89	100%
776	CTPD766	Capital Thrd Party - 017660	$ 21,844.74	$ -	$ -	$ 21,844.74	100%
777	CXFRM156	NB Transformers - 011560	$ 55,321.32	$ -	$ -	$ 55,321.32	100%
778	CXFRM216	NB Transformers - 012160	$ 52,128.03	$ -	$ -	$ 52,128.03	100%
779	CXFRM236	NB Transformers - 012360	$ 106,727.14	$ -	$ -	$ 106,727.14	100%
780	CXFRM246	NB Transformers - 012460	$ 81,734.40	$ -	$ -	$ 81,734.40	100%
781	CXFRM256	NB Transformers - 012560	$ 72,399.34	$ -	$ -	$ 72,399.34	100%
782	CXFRM301	KU Line Transformers	$ 8,245,787.78	$ -	$ -	$ 8,245,787.78	100%
783	CXFRM315	NB Transformers - 013150	$ 250,075.71	$ -	$ -	$ 250,075.71	100%
784	CXFRM366	NB Transformers - 013660	$ 93,699.45	$ -	$ -	$ 93,699.45	100%
785	CXFRM416	NB Transformers - 014160	$ 14,999.38	$ -	$ -	$ 14,999.38	100%
786	CXFRM426	NB Transformers - 014260	$ 35,556.92	$ -	$ -	$ 35,556.92	100%
787	CXFRM766	NB Transformers - 017660	$ 22,602.64	$ -	$ -	$ 22,602.64	100%
788	GR15MISC	GR Miscellaneous	$ 150,003.95	$ -	$ -	$ 150,003.95	100%
789	GR16MISC	GR16 Miscellaneous	$ 300,007.90	$ -	$ -	$ 300,007.90	100%
790	K5-2016	Relocations T Lines KU	$ 16,792.56	$ -	$ -	$ 16,792.56	100%
791	K8-2015	STORM DAMAGE T-LINE KU 2015	$ 394,640.75	$ -	$ -	$ 394,640.75	100%
792	K8-2016	STORM DAMAGE T-LINE KU 2016	$ 793,046.35	$ -	$ -	$ 793,046.35	100%
793	K9-2015	PRIORITY REPL T-LINES KU 2015	$ 4,031,193.82	$ -	$ -	$ 4,031,193.82	100%
794	K9-2016	PRIORITY REPL T-LINES KU 2016	$ 4,771,701.43	$ -	$ -	$ 4,771,701.43	100%
795	KBR-16	KU Breaker Replacements 2016	$ 634,757.57	$ -	$ -	$ 634,757.57	100%
796	KBRFAIL15	KU-Brkr Fail-2015	$ 694,551.66	$ -	$ -	$ 694,551.66	100%
797	KBRFAIL16	KU-Brkr Fail-2016	$ 715,080.77	$ -	$ -	$ 715,080.77	100%
798	KOTFAIL15	KU-OtherFail-2015	$ 375,032.22	$ -	$ -	$ 375,032.22	100%
799	KOTFAIL16	KU-OtherFail-2016	$ 375,036.17	$ -	$ -	$ 375,036.17	100%
800	K-OTHER15	KU-Other-2015	$ 580,679.16	$ -	$ -	$ 580,679.16	100%
801	K-OTHER16	KU-Other-2016	$ 1,340,322.93	$ -	$ -	$ 1,340,322.93	100%
802	KOTPR16	KU Other Prot Blanket 2016	$ 774,700.95	$ -	$ -	$ 774,700.95	100%
803	KOTPRFL15	KU Oth Prot Failures 2015	$ 65,087.40	$ -	$ -	$ 65,087.40	100%
804	KOTPRFL16	KU Oth Prot Failures 2016	$ 64,875.63	$ -	$ -	$ 64,875.63	100%

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Construction Projects
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Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
805	KRELAY-15	Relay Replacements-KU-2015	$ 250,031.10	$ -	$ -	$ 250,031.10	100%
806	KRELAY-16	Relay Replacements-KU-2016	$ 306,168.00	$ -	$ -	$ 306,168.00	100%
807	KREL-FL15	KU Relay Failures-2015	$ 62,412.63	$ -	$ -	$ 62,412.63	100%
808	KREL-FL16	KU Relay Failures-2016	$ 62,412.67	$ -	$ -	$ 62,412.67	100%
809	KRTU-15	KU RTU Replacements-15	$ 332,601.64	$ -	$ -	$ 332,601.64	100%
810	KRTU-16	KU RTU Replacements-16	$ 436,292.50	$ -	$ -	$ 436,292.50	100%
811	KRTU-FL15	KU RTU Failures-2015	$ 24,965.04	$ -	$ -	$ 24,965.04	100%
812	KRTU-FL16	KU RTU Failures-2016	$ 24,909.11	$ -	$ -	$ 24,909.11	100%
813	KTFFAIL16	KU-Xfrmr Fail-2016	$ 712,391.83	$ -	$ -	$ 712,391.83	100%
814	LTPGENKU	Other LTP Gen Projects KU	$ 50,000.02	$ -	$ -	$ 50,000.02	100%
TOTAL			$ 369,995,131.59	$ -	$ -	$ 369,995,131.59	

*All applicable benefits and administrative costs are charged directly to capital projects. No indirect costs are included.

Kentucky Utilities Company
Case No. 2014-00371
Construction Projects
As of February 28, 2015

Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
1	117150	Trimble County 2 KU	$ 844,781.33	$ -	$ -	$ 844,781.33	100%
2	117362	Accrued Labor - KU	$ (30,247.95)	$ -	$ -	$ (30,247.95)	100%
3	118216	Trimble 2 Trans. Projects - KU	$ (12.55)	$ -	$ -	$ (12.55)	100%
4	119903	Clear A&G 12/04	$ 359,546.36	$ -	$ -	$ 359,546.36	100%
5	121593	GH3 SCR CATALYST ADDITION	$ (3,956.42)	$ -	$ -	$ (3,956.42)	100%
6	121594	GH4 SCR CATALYST ADDITION	$ (451.71)	$ -	$ -	$ (451.71)	100%
7	121685	TC2 AQCS - KU	$ 3,542.85	$ -	$ -	$ 3,542.85	100%
8	122086	DX1 OVERHAUL 11-12	$ 6,905.83	$ -	$ -	$ 6,905.83	100%
9	122448	GH2 RO SYSTEM	$ 0.01	$ -	$ -	$ 0.01	100%
10	122609	Ghent Ash Pond/Landfill	$ 19,819,428.49	$ -	$ -	$ 19,819,428.49	100%
11	123219	KU BRCT7 A/B Conversion 08	$ 298,989.68	$ -	$ -	$ 298,989.68	100%
12	123557	BR3 SCR	$ (18,840.13)	$ -	$ -	$ (18,840.13)	100%
13	123827	BR1 Gen Rotor Rewind 14	$ 300,000.02	$ -	$ -	$ 300,000.02	100%
14	123894	GS ICP Spectrometer 2013	$ 86,953.67	$ -	$ -	$ 86,953.67	100%
15	123907	BRCT9 C Inspection 12-13	$ 0.84	$ -	$ -	$ 0.84	100%
16	123908	BRCT9 Parts Recond 12-13	$ 2,317,026.23	$ -	$ -	$ 2,317,026.23	100%
17	123910	BRCT10 C Inspection 12-13	$ 3,715,053.02	$ -	$ -	$ 3,715,053.02	100%
18	124220	GH3 SH SPRAY VALVE RETROFIT	$ 524.86	$ -	$ -	$ 524.86	100%
19	124325	GH4 G FEEDWATER HEATER REPL	$ 767,290.01	$ -	$ -	$ 767,290.01	100%
20	124782	09 CENT BLUEGRASS STATION	$ (102,136.97)	$ -	$ -	$ (102,136.97)	100%
21	125101	Brown Ash Pond Phase II	$ 345,971.87	$ -	$ -	$ 345,971.87	100%
22	125499	KU MW BACKBONE RENOVATION	$ 101,075.84	$ -	$ -	$ 101,075.84	100%
23	126062	BR1 Primry SH Top Bank Repl	$ 357,408.00	$ -	$ -	$ 357,408.00	100%
24	126638	GS-KU-Cyber Security	$ 0.12	$ -	$ -	$ 0.12	100%
25	126738	DSP UK West Substation Add	$ 7,051.66	$ -	$ -	$ 7,051.66	100%
26	126783	Meredith	$ 830.71	$ -	$ -	$ 830.71	100%
27	126951	Cisco UC&C-KU12	$ 0.01	$ -	$ -	$ 0.01	100%
28	126958	KU SCADA Radio Repl-KU12	$ 12,438.62	$ -	$ -	$ 12,438.62	100%
29	127068	Hume Road Tap	$ (8,855.82)	$ -	$ -	$ (8,855.82)	100%
30	127071	Paris-Millersburg Hwy Relo	$ (22,583.28)	$ -	$ -	$ (22,583.28)	100%
31	127134	TC CCP LANDFILL PH1 RAV-KU	$ 1,396,348.13	$ -	$ -	$ 1,396,348.13	100%
32	127182	PeopleSoft Time (KU %)	$ 583,882.37	$ -	$ -	$ 583,882.37	100%
33	127266	TC2 CAPITAL SPARES - KU	$ (134.78)	$ -	$ -	$ (134.78)	100%
34	127560	CANE RUN 7 - KU	$ 88,248,060.31	$ 1,060,154.86	$ -	$ 89,308,215.17	99%
35	130088	TECHNOLOGY REFRESH - KU13	$ 75.48	$ -	$ -	$ 75.48	100%
36	130136	SERVER CAP EXP&REL - KU13	$ 1,484.88	$ -	$ -	$ 1,484.88	100%
37	130206	CIP COMPLIANCE TOOLS-KU13	$ (5,097.23)	$ -	$ -	$ (5,097.23)	100%
38	130323	BULK PWR&ENVIRO SYSTEMS-KU13	$ 89.11	$ -	$ -	$ 89.11	100%
39	130333	NTWK ACCESS DEV&SITE IN-KU13	$ (43,828.92)	$ -	$ -	$ (43,828.92)	100%
40	130342	OUTSIDE CABLE PLANT-KU13	$ 2.02	$ -	$ -	$ 2.02	100%
41	130354	TOWER REPLACE PINE MTN-KU	$ 175,511.44	$ -	$ -	$ 175,511.44	100%
42	130356	UC&C-KU13	$ (64,917.25)	$ -	$ -	$ (64,917.25)	100%
43	130393	WIRELESS BUILDOUT - KU13	$ 60.79	$ -	$ -	$ 60.79	100%
44	130693	SCM 2013 Earlington Wildlife	$ (67.72)	$ -	$ -	$ (67.72)	100%
45	130749	DSP Paris 12kv Sub Upg	$ 2,360.03	$ -	$ -	$ 2,360.03	100%
46	130792	SCM 2012 Cent Misc Sub Proj	$ 24.30	$ -	$ -	$ 24.30	100%
47	130805	DSP Hume Rd Substation	$ 83,399.09	$ -	$ -	$ 83,399.09	100%
48	130826	SCM 2013 Cent Rplc Breakers	$ (1,128.73)	$ -	$ -	$ (1,128.73)	100%
49	130829	SCM 2013 Pine Misc Sub Proj	$ (208.91)	$ -	$ -	$ (208.91)	100%
50	130835	SCM 2013 Cent Rpl Regltrs	$ (4,919.76)	$ -	$ -	$ (4,919.76)	100%
51	130867	BR3 FABRIC FILTER	$ 46,890,584.29	$ -	$ -	$ 46,890,584.29	100%
52	130870	GH1 FABRIC FILTER	$ 102,684,355.27	$ -	$ -	$ 102,684,355.27	100%
53	130871	GH2 FABRIC FILTER	$ 45,968,437.11	$ -	$ -	$ 45,968,437.11	100%
54	130872	GH3 FABRIC FILTER	$ 39,537,001.41	$ -	$ -	$ 39,537,001.41	100%
55	130873	GH4 FABRIC FILTER	$ 49,468,610.85	$ -	$ -	$ 49,468,610.85	100%
56	130895	Ghent 345kV Brkr Repl	$ 71,783.20	$ -	$ -	$ 71,783.20	100%
57	130906	GH2 SAM Mitigation	$ 28,525.00	$ -	$ -	$ 28,525.00	100%
58	130990	GH 4 F Heater Replacement	$ 437,627.00	$ -	$ -	$ 437,627.00	100%
59	131092	Mobile Auto Dispatch KU	$ 3,338.72	$ -	$ -	$ 3,338.72	100%
60	131096	Work Mgmt System KU	$ 382,176.91	$ -	$ -	$ 382,176.91	100%
61	131110	GH1 C Heater Repl	$ 236,503.27	$ -	$ -	$ 236,503.27	100%
62	131116	GH Stacker Track Base Repl	$ 151.32	$ -	$ -	$ 151.32	100%
63	131181	GH Skid Loader Scrubber	$ 43,449.42	$ -	$ -	$ 43,449.42	100%
64	131195	GH 3 Boiler Wallblowers	$ (606.32)	$ -	$ -	$ (606.32)	100%
65	131249	BR2 Voltage Reg Repl 16	$ 199,700.00	$ -	$ -	$ 199,700.00	100%
66	131354	Cascade Phase II - KU	$ 44,475.27	$ -	$ -	$ 44,475.27	100%
67	131374	WEDONIA 138KV SWITCH	$ 79,952.28	$ -	$ -	$ 79,952.28	100%

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68	131757	500kV Brkr Replacements-2012	$ 11,281.36	$ -	$ -	$ 11,281.36	100%
69	131785	Comp-related equip-KU 2012	$ (50.84)	$ -	$ -	$ (50.84)	100%
70	131786	Comp-related equip-KU 2013	$ 1,124.05	$ -	$ -	$ 1,124.05	100%
71	131790	Fiber Upgrades 2013	$ 1,669.54	$ -	$ -	$ 1,669.54	100%
72	131791	161/138kV Spare Xfrmr 2013	$ 100,608.57	$ -	$ -	$ 100,608.57	100%
73	131809	CIP Test Lab-KU-2013	$ 213,388.65	$ -	$ -	$ 213,388.65	100%
74	131829	Oracle Upgrade 2012 (KU %)	$ (10.71)	$ -	$ -	$ (10.71)	100%
75	131975	GH4 Burner Repl	$ 4,386,944.74	$ -	$ -	$ 4,386,944.74	100%
76	132059	Stores Capital (2013) - KU %	$ 12,500.00	$ -	$ -	$ 12,500.00	100%
77	132371	Brown Landfill PH I	$ 48,476,770.98	$ -	$ -	$ 48,476,770.98	100%
78	132617	IT CONTINGENCY PROJECT	$ 538,552.86	$ -	$ -	$ 538,552.86	100%
79	132674	KU Park Control House	$ 127,514.22	$ -	$ -	$ 127,514.22	100%
80	132885	Spare 345/138-161kV Xfrmr	$ 8.46	$ -	$ -	$ 8.46	100%
81	132889	EMS CC Switchover - KU	$ (14,007.33)	$ -	$ -	$ (14,007.33)	100%
82	133246	PERSONAL PROD GRWTH - KU14	$ 28,000.00	$ -	$ -	$ 28,000.00	100%
83	133306	NERCALRT-OH CO-GRP	$ (865.18)	$ -	$ -	$ (865.18)	100%
84	133319	NERCALRT-CRLTN-E FFT	$ 1,841,114.86	$ -	$ -	$ 1,841,114.86	100%
85	133355	GH2 Combustion Monitoring Sys	$ (1,486.46)	$ -	$ -	$ (1,486.46)	100%
86	133361	NERCALRT-BNVL-OH CO	$ 35,962.91	$ -	$ -	$ 35,962.91	100%
87	133373	GH3 Voltage Regulator Repl	$ (5,434.27)	$ -	$ -	$ (5,434.27)	100%
88	133374	GH3 Rectifier Bridge Repl	$ (12,198.29)	$ -	$ -	$ (12,198.29)	100%
89	133375	GH 3 DCS Cyber Security	$ (2,919.01)	$ -	$ -	$ (2,919.01)	100%
90	133392	GH1 Blowdown Sleeve At Hwy 42	$ 186,524.19	$ -	$ -	$ 186,524.19	100%
91	133393	GH Sump Line Sleeve At Hwy 42	$ 177,584.07	$ -	$ -	$ 177,584.07	100%
92	133398	BR3 CFDS Repl	$ 53,946.36	$ -	$ -	$ 53,946.36	100%
93	133399	BR1&2 CFDS Repl	$ 0.44	$ -	$ -	$ 0.44	100%
94	133405	GH4 Voltage Regulator Upgrade	$ 274,729.73	$ -	$ -	$ 274,729.73	100%
95	133466	GH1 SCR L2 Rplcmt	$ 437,790.74	$ -	$ -	$ 437,790.74	100%
96	133488	SAN STCH REFRESH KU14	$ 13,642.00	$ -	$ -	$ 13,642.00	100%
97	133493	GH4 C Feedwater Heater Repl	$ 283,557.12	$ -	$ -	$ 283,557.12	100%
98	133513	GH1 IP Bucket Repl	$ 302,107.96	$ -	$ -	$ 302,107.96	100%
99	133517	GH1 B Feedwater Htr Repl	$ 236,503.26	$ -	$ -	$ 236,503.26	100%
100	133518	GH2 B Feedwater Htr Repl	$ 40.88	$ -	$ -	$ 40.88	100%
101	133519	GH1 A Feedwater Htr Repl	$ 236,503.26	$ -	$ -	$ 236,503.26	100%
102	133520	GH4 B Feedwater Htr Repl	$ 316,741.10	$ -	$ -	$ 316,741.10	100%
103	133525	GH3 G Feedwater Htr Repl	$ (190.20)	$ -	$ -	$ (190.20)	100%
104	133728	GH4 7 & 8 Stage Bucket Repl	$ 315,906.16	$ -	$ -	$ 315,906.16	100%
105	133734	GH4 Turb Packing Repl	$ 670,003.40	$ -	$ -	$ 670,003.40	100%
106	133791	GH2 Sample Panel Repl	$ 362,595.76	$ -	$ -	$ 362,595.76	100%
107	133794	GH1-4 Pulv Gearbox	$ 206,902.00	$ -	$ -	$ 206,902.00	100%
108	133808	MCROSFT LIC TRUE-UP - KU14	$ 53,788.82	$ -	$ -	$ 53,788.82	100%
109	133874	GH1-1 Main Cond Vac Pmp	$ 303,497.91	$ -	$ -	$ 303,497.91	100%
110	133895	BR3 CWP Overhaul	$ 441,911.63	$ -	$ -	$ 441,911.63	100%
111	133938	BR1 Cooling Tower Rebuild	$ 1,309,317.13	$ -	$ -	$ 1,309,317.13	100%
112	133939	BR3 SCR Catalyst	$ 518,114.03	$ -	$ -	$ 518,114.03	100%
113	133940	BR Software Upgr - Windows 7	$ 163,083.85	$ -	$ -	$ 163,083.85	100%
114	133941	BR Misc Capital 14	$ 143,920.00	$ -	$ -	$ 143,920.00	100%
115	133949	BR1 Voltage Regulator Repl	$ 164,944.33	$ -	$ -	$ 164,944.33	100%
116	134004	COLLECTIVE BILLING ENH - KU12	$ 80,747.83	$ -	$ -	$ 80,747.83	100%
117	134057	NERCALRT-DLVTA-ARNLD	$ (105.20)	$ -	$ -	$ (105.20)	100%
118	134058	NERCALRT-ERLN-LVGSTN	$ 1,881,827.58	$ -	$ -	$ 1,881,827.58	100%
119	134060	NERCALRT-DRCSTR-PK N	$ (29,922.28)	$ -	$ -	$ (29,922.28)	100%
120	134061	NERCALRT-DRCSTR-PKN1	$ 51,236.55	$ -	$ -	$ 51,236.55	100%
121	134062	NERCALRT-LKRBA-DLVTA	$ 1,662,290.66	$ -	$ -	$ 1,662,290.66	100%
122	134080	138/69kV Adams Xfrmr	$ (6,740.71)	$ -	$ -	$ (6,740.71)	100%
123	134211	138/69kV Spare Xfrmr-2013	$ (99,514.10)	$ -	$ -	$ (99,514.10)	100%
124	134221	NERCALRT-RDBRN-SPRRD	$ 59,619.75	$ -	$ -	$ 59,619.75	100%
125	134222	NERCALRT-LBNON-BNVL	$ 3,271,570.86	$ -	$ -	$ 3,271,570.86	100%
126	134237	DSP LEX AREA MAJOR PROJECTS	$ 65,477.46	$ -	$ -	$ 65,477.46	100%
127	134250	DSP SHLBYVL CIRCUIT	$ 107,131.02	$ -	$ -	$ 107,131.02	100%
128	134278	NERCALRT-BWN-LBANON	$ 581.83	$ -	$ -	$ 581.83	100%
129	134279	NERCALRT-ETWN-BDSTWN	$ 195,303.01	$ -	$ -	$ 195,303.01	100%
130	134283	STATIC REPLACEMENT 2015	$ 177,454.54	$ -	$ -	$ 177,454.54	100%
131	134285	COMP-RELATED EQUIP-KU 2014	$ 32,193.98	$ -	$ -	$ 32,193.98	100%
132	134380	161/69kV Spare Xfrmr	$ 681,115.58	$ -	$ -	$ 681,115.58	100%
133	134521	Conflation Software-KU	$ 91.79	$ -	$ -	$ 91.79	100%
134	134622	DSP Reynolds 1 Ckt 0069	$ 63,772.29	$ -	$ -	$ 63,772.29	100%

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135	134626	DSP CLAYS MILL CKT 0146	$ 76,908.73	$ -	$ -	$ 76,908.73	100%
136	134692	2013 Retail HW Infra-KU	$ 22,643.02	$ -	$ -	$ 22,643.02	100%
137	134796	Tools - 2014	$ 152,418.02	$ -	$ -	$ 152,418.02	100%
138	134800	Fiber/Telecomm Upgrades - 2014	$ 89,829.01	$ -	$ -	$ 89,829.01	100%
139	134946	SCM2013 CEN NESC COMPLIANCE	$ (2,925.60)	$ -	$ -	$ (2,925.60)	100%
140	134964	SCM2014 CENT NESC COMPLIANCE	$ 56,905.77	$ -	$ -	$ 56,905.77	100%
141	134965	SCM2014 CENT REPL REGULATORS	$ 166,745.14	$ -	$ -	$ 166,745.14	100%
142	134966	SCM2014 CENT RPL BUSHINGS	$ 86,048.59	$ -	$ -	$ 86,048.59	100%
143	134969	SCM2014 EARL FAILED BRKR/RECL	$ 68,420.90	$ -	$ -	$ 68,420.90	100%
144	134970	SCM2014 EARL MISC SUBSTATION	$ 192,534.97	$ -	$ -	$ 192,534.97	100%
145	134973	SCM2014 CENT REPL BATTERIES	$ 40,173.08	$ -	$ -	$ 40,173.08	100%
146	134974	SCM2014 CENT REPL BREAKERS	$ 145,540.81	$ -	$ -	$ 145,540.81	100%
147	134977	SCM2014 PINE MISC SUB PROJ	$ 130,094.60	$ -	$ -	$ 130,094.60	100%
148	134979	SCM2014 PINE NESC COMPLIANCE	$ 54,191.70	$ -	$ -	$ 54,191.70	100%
149	134982	SCM2014 PINE RPL BATTERIES	$ 19,213.14	$ -	$ -	$ 19,213.14	100%
150	134984	SCM2014 CENT WILDLIFE PROTECT	$ 24,529.89	$ -	$ -	$ 24,529.89	100%
151	134985	SCM2014 EARL WILDLIFE PROTECT	$ 46,317.78	$ -	$ -	$ 46,317.78	100%
152	134990	SCM2014 PINE WILDLIFE PROTECT	$ 49,578.56	$ -	$ -	$ 49,578.56	100%
153	134991	SCM2014 CENT MISC CAPITAL	$ 217,790.85	$ -	$ -	$ 217,790.85	100%
154	134994	SCM2014 RTU REPLACEMENTS	$ 129,081.01	$ -	$ -	$ 129,081.01	100%
155	135001	2014 KU RWD/RPR SUB XFMR	$ 285,966.80	$ -	$ -	$ 285,966.80	100%
156	135005	SCM2014 PINE TOOLS & EQUIP	$ 21,389.00	$ -	$ -	$ 21,389.00	100%
157	135006	SCM2014 CENT TOOLS & EQUIP	$ 100,266.96	$ -	$ -	$ 100,266.96	100%
158	135007	SCM2014 EARL TOOLS & EQUIP	$ 21,522.42	$ -	$ -	$ 21,522.42	100%
159	135021	KU FAILED EQP - 2011	$ (0.36)	$ -	$ -	$ (0.36)	100%
160	135086	CIP- KU 2014	$ 66,068.18	$ -	$ -	$ 66,068.18	100%
161	135261	Wallstreet Suite KU	$ 142,757.61	$ -	$ -	$ 142,757.61	100%
162	135423	EM Soft Tools 2014 KU	$ 10,000.00	$ -	$ -	$ 10,000.00	100%
163	135425	EM Soft Tools KU 2015	$ 21,552.26	$ -	$ -	$ 21,552.26	100%
164	135431	SHLBYVL-SHLBYVL E 69	$ (2,563.04)	$ -	$ -	$ (2,563.04)	100%
165	135484	RIC - Berea Rd Hwy	$ 26,091.01	$ -	$ -	$ 26,091.01	100%
166	135491	54.0 MVAr 69kV Cap - Green R	$ 0.05	$ -	$ -	$ 0.05	100%
167	135625	Matanzas Sub Upgrade	$ (720.67)	$ -	$ -	$ (720.67)	100%
168	135626	Matanzas Line Upgrades	$ (35,795.80)	$ -	$ -	$ (35,795.80)	100%
169	135911	KU DLC	$ 1,311,106.87	$ -	$ -	$ 1,311,106.87	100%
170	135920	Corning Sub Upgrade	$ 161,592.52	$ -	$ -	$ 161,592.52	100%
171	136152	CORNING UPGD-LINES	$ 16,757.57	$ -	$ -	$ 16,757.57	100%
172	136172	AP-SADE-KU	$ (2,030.37)	$ -	$ -	$ (2,030.37)	100%
173	136997	BR Forklift	$ 8,406.92	$ -	$ -	$ 8,406.92	100%
174	136999	BR FGD SW Line Insulation	$ (602.20)	$ -	$ -	$ (602.20)	100%
175	137001	BR Demin Sump Pump Repl	$ 5,802.36	$ -	$ -	$ 5,802.36	100%
176	137004	BR Maintenance Admin Area	$ 2,456.34	$ -	$ -	$ 2,456.34	100%
177	137020	BR2 Secondary Air Drives Repl	$ 235,619.55	$ -	$ -	$ 235,619.55	100%
178	137034	GH Lube Dept Trk Repl	$ 41,380.40	$ -	$ -	$ 41,380.40	100%
179	137072	GH4 FGD Seal Water Reroute	$ (4,681.99)	$ -	$ -	$ (4,681.99)	100%
180	137074	GH1 FGD Seal Water Reroute	$ (4,386.88)	$ -	$ -	$ (4,386.88)	100%
181	137075	GH3 FGD Seal Water Reroute	$ (4,317.31)	$ -	$ -	$ (4,317.31)	100%
182	137086	GH3 Demin Controls Upgrade	$ 156,278.80	$ -	$ -	$ 156,278.80	100%
183	137089	GH2 UPS Battery Repl	$ 17,809.01	$ -	$ -	$ 17,809.01	100%
184	137111	GH4 HP Turbine Bolting Repl	$ 176,067.30	$ -	$ -	$ 176,067.30	100%
185	137135	GH4 HP Turbine Seal Ring Repl	$ 201,130.99	$ -	$ -	$ 201,130.99	100%
186	137168	BR2 Feeder Controls	$ (0.01)	$ -	$ -	$ (0.01)	100%
187	137179	BR2 SH Platen Repl	$ 448,794.00	$ -	$ -	$ 448,794.00	100%
188	137185	BR1 Econ & Hdr Repl	$ 659,939.01	$ -	$ -	$ 659,939.01	100%
189	137194	BR Guard Building Replacement	$ 90,367.90	$ -	$ -	$ 90,367.90	100%
190	137200	DX Station Roof Repl	$ 56,368.79	$ -	$ -	$ 56,368.79	100%
191	137208	BR RO-1 Membrane Repl	$ 0.02	$ -	$ -	$ 0.02	100%
192	137236	GH1 IP Stationary Blade Repl	$ 321,846.41	$ -	$ -	$ 321,846.41	100%
193	137265	GH1 Upper Slope Repl	$ 775,210.95	$ -	$ -	$ 775,210.95	100%
194	137286	GH4 TIL 1292	$ 328,210.16	$ -	$ -	$ 328,210.16	100%
195	137369	GH 2-6 Pulverizer Gearbox	$ 728,918.62	$ -	$ -	$ 728,918.62	100%
196	137492	TC Landfill Add'l Land KU	$ 98,535.85	$ -	$ -	$ 98,535.85	100%
197	137517	Capital T&E - 012360	$ 7,656.00	$ -	$ -	$ 7,656.00	100%
198	137525	Capital T&E - 017660	$ (268.93)	$ -	$ -	$ (268.93)	100%
199	137664	GH Conveyor Belt Repl 14	$ 6,731.99	$ -	$ -	$ 6,731.99	100%
200	137668	GH Conveyor Belt Repl 15	$ 39,311.38	$ -	$ -	$ 39,311.38	100%
201	137735	PAINT LICK HWY-REIM	$ (3,914.68)	$ -	$ -	$ (3,914.68)	100%

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202	137744	HARDIN CO SMITH 345KV P1	$ 406,971.33	$ -	$ -	$ 406,971.33	100%
203	137749	DSP SHELBYVILLE E-TRANS	$ 95,180.66	$ -	$ -	$ 95,180.66	100%
204	138095	SCM 2013 CENT ADAMS STRU REPL	$ (0.01)	$ -	$ -	$ (0.01)	100%
205	138101	SCM 2013 CENT REPL SUB BATT	$ (950.85)	$ -	$ -	$ (950.85)	100%
206	138147	SCM2014 CENT RPL LTC/REG CONTR	$ 52,445.68	$ -	$ -	$ 52,445.68	100%
207	138151	SCM2014 EARL REPL BATTERIES	$ 29,424.69	$ -	$ -	$ 29,424.69	100%
208	138153	SCM2014 KU CA DIFF RELAY REPL	$ 58,456.60	$ -	$ -	$ 58,456.60	100%
209	138170	DSP EDDYVILLE 12KV SUB UPGR	$ (3,152.95)	$ -	$ -	$ (3,152.95)	100%
210	138171	DSP LIBERTY SUBST RECLO ADD	$ 84,733.96	$ -	$ -	$ 84,733.96	100%
211	138190	KU CAMERAS 2013	$ (29,055.60)	$ -	$ -	$ (29,055.60)	100%
212	138192	KU FIRE SYSTEMS 2013	$ (8,221.00)	$ -	$ -	$ (8,221.00)	100%
213	138194	KU SECURITY EQUIPMENT2013	$ (22,314.33)	$ -	$ -	$ (22,314.33)	100%
214	138200	2014 - KU CAMERAS	$ 86,494.67	$ -	$ -	$ 86,494.67	100%
215	138202	2014 KU FIRE SYSTEMS	$ 23,620.00	$ -	$ -	$ 23,620.00	100%
216	138204	2014 KU SECURITY EQUIPMENT	$ 49,943.44	$ -	$ -	$ 49,943.44	100%
217	138214	DSP OWENTON STEP UP BANK	$ 134,546.51	$ -	$ -	$ 134,546.51	100%
218	138215	DSP Hume Road DIST	$ 139,033.94	$ -	$ -	$ 139,033.94	100%
219	138226	2013 EARL MISC DIS CAP PROJ	$ 34.85	$ -	$ -	$ 34.85	100%
220	138227	SCM 2013 EARL MISC NESC COMPL	$ (8,369.84)	$ -	$ -	$ (8,369.84)	100%
221	138228	SCM 2013 EARL REPL REGULATORS	$ (83.85)	$ -	$ -	$ (83.85)	100%
222	138231	SCM 2013 PINE RECLOSER REPL	$ (164.04)	$ -	$ -	$ (164.04)	100%
223	138233	SCM2014 CENT LTC OIL FILT ADD	$ 47,333.11	$ -	$ -	$ 47,333.11	100%
224	138234	SCM2014 PINE LTC OIL FILT ADD	$ 28,962.55	$ -	$ -	$ 28,962.55	100%
225	138237	SCM EARL MISC NESC COMPL	$ 132,482.57	$ -	$ -	$ 132,482.57	100%
226	138239	SCM2014 EARL RPL LTC/REG CONTR	$ 53,137.63	$ -	$ -	$ 53,137.63	100%
227	138241	SCM2014 PINE FAILED BRKR/RECL	$ 83,412.46	$ -	$ -	$ 83,412.46	100%
228	138242	SCM2014 PINE REPL LTC/REG CONT	$ 44,676.74	$ -	$ -	$ 44,676.74	100%
229	138295	TRMS REPL/UPGR KU	$ 204,344.71	$ -	$ -	$ 204,344.71	100%
230	138318	Green River 5 - KU	$ (2,499,136.63)	$ -	$ -	$ (2,499,136.63)	100%
231	138343	EDDYVILLE STRM-CONST ADDITION	$ (7,034.64)	$ -	$ -	$ (7,034.64)	100%
232	138357	BRCT GT24 Fuel Flexibility KU	$ 263,485.88	$ -	$ -	$ 263,485.88	100%
233	138365	CAMPBELLSVILLE REMODEL	$ 1,087.47	$ -	$ -	$ 1,087.47	100%
234	138376	KU REPLACE FAILED EQP	$ (23,275.38)	$ -	$ -	$ (23,275.38)	100%
235	138377	ONEQ FURNITURE & EQUIP	$ (675.26)	$ -	$ -	$ (675.26)	100%
236	138420	Cane Run 345kV Xfrmr - KU	$ (2,053.13)	$ -	$ -	$ (2,053.13)	100%
237	138535	Meter Equipment 2014 KU	$ 89,592.56	$ -	$ -	$ 89,592.56	100%
238	138539	ONEQ LOBBY RENOVATION 2014	$ 140,001.48	$ -	$ -	$ 140,001.48	100%
239	138540	KU FACILITIES FLOORING	$ 87,466.23	$ -	$ -	$ 87,466.23	100%
240	138541	PARIS OFFICE-RENOVATIONS	$ 9,433.20	$ -	$ -	$ 9,433.20	100%
241	138542	ONEQ REPLACE SIDEWALK	$ 97,641.00	$ -	$ -	$ 97,641.00	100%
242	138548	KU FACILITY IMPROVEMENTS	$ 165,303.30	$ -	$ -	$ 165,303.30	100%
243	138556	KU HVAC REPLACEMENTS	$ 100,001.05	$ -	$ -	$ 100,001.05	100%
244	138557	KU REPLACE FAILED EQUIP	$ 94,627.49	$ -	$ -	$ 94,627.49	100%
245	138558	KU OFFICE FURNITURE & EQP	$ 45,000.00	$ -	$ -	$ 45,000.00	100%
246	138559	KU DIST FACILITY RENOVATIONS	$ 130,190.00	$ -	$ -	$ 130,190.00	100%
247	138560	OFFICE RENO MT STERLING	$ 227,845.12	$ -	$ -	$ 227,845.12	100%
248	138565	WINCHESTER GARAGE REMODEL	$ 99,132.94	$ -	$ -	$ 99,132.94	100%
249	138601	Construct Norton Strge Bldg	$ 5,000.00	$ -	$ -	$ 5,000.00	100%
250	138604	Etown Trans Pole Rack	$ 180,347.00	$ -	$ -	$ 180,347.00	100%
251	138606	Lexington Stone Rd Pole Racks	$ 270,000.00	$ -	$ -	$ 270,000.00	100%
252	138692	TWR LGHTNG-KU	$ 7,528.60	$ -	$ -	$ 7,528.60	100%
253	138711	Corporate Web Site & App KU	$ 113,226.62	$ -	$ -	$ 113,226.62	100%
254	138720	CTS 3.0 and AFB 3.0 - KU	$ 63,111.22	$ -	$ -	$ 63,111.22	100%
255	138767	BRCT6 Quench Nozzles	$ 160.02	$ -	$ -	$ 160.02	100%
256	138781	Pineville Renovation 2012	$ (1,511.71)	$ -	$ -	$ (1,511.71)	100%
257	138897	PDCAH PRI-CLMN RD-STATIC REPL	$ 0.34	$ -	$ -	$ 0.34	100%
258	138947	Earlington Pole Inspect 2013	$ (15,458.54)	$ -	$ -	$ (15,458.54)	100%
259	138948	Pineville Pole Inspect 2013	$ 7,333.64	$ -	$ -	$ 7,333.64	100%
260	138949	London Pole Inspect 2013	$ (24,744.14)	$ -	$ -	$ (24,744.14)	100%
261	138950	Richmond Pole Inspection 2013	$ 0.07	$ -	$ -	$ 0.07	100%
262	138952	Pole Inspect Shelbyville 2013	$ 5,794.01	$ -	$ -	$ 5,794.01	100%
263	138953	Lexington Pole Inspect 2013	$ 11,308.68	$ -	$ -	$ 11,308.68	100%
264	139015	SCOTT CO. FIBER MAKE READY	$ (156.72)	$ -	$ -	$ (156.72)	100%
265	139046	TC2 DSI System - KU	$ 2,709,860.02	$ -	$ -	$ 2,709,860.02	100%
266	139052	Earlington 34.5KV	$ (275.29)	$ -	$ -	$ (275.29)	100%
267	139053	Lexington 34.5KV 2013	$ (7,170.50)	$ -	$ -	$ (7,170.50)	100%
268	139054	Norton 34.5KV 2013	$ (861.28)	$ -	$ -	$ (861.28)	100%

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269	139057	Substation 34.5KV 2013	$ 2,684.01	$ -	$ -	$ 2,684.01	100%
270	139123	CASCADE WORK MGMT FAC-KU	$ 27,867.68	$ -	$ -	$ 27,867.68	100%
271	139124	Lexington Ops Cable Rej	$ 100,021.68	$ -	$ -	$ 100,021.68	100%
272	139210	Ghent Control House	$ 158,751.26	$ -	$ -	$ 158,751.26	100%
273	139256	NERCALRT-E.F-W.F 138KV	$ 1,484,161.18	$ 2,488.82	$ -	$ 1,486,650.00	100%
274	139264	PINEVILLE CEMI 2013	$ (7,272.46)	$ -	$ -	$ (7,272.46)	100%
275	139273	CAWOOD 413 CIFI 2013	$ (5,168.83)	$ -	$ -	$ (5,168.83)	100%
276	139375	2013 CIFI IBM 110	$ (15,318.75)	$ -	$ -	$ (15,318.75)	100%
277	139376	2013 CIFI Lansdown 0106	$ 3,005.94	$ -	$ -	$ 3,005.94	100%
278	139377	2013 CIFI - Hopewell, 0286	$ (20,054.05)	$ -	$ -	$ (20,054.05)	100%
279	139378	2013 CIFI Rose Hill, 0777	$ (11,475.83)	$ -	$ -	$ (11,475.83)	100%
280	139379	2013 CIFI - Wise, 4641	$ (3,093.20)	$ -	$ -	$ (3,093.20)	100%
281	139388	2013 CIFI Shavers Chapel	$ (3,288.79)	$ -	$ -	$ (3,288.79)	100%
282	139390	2013 CIFI Belt Line 0129	$ 29.19	$ -	$ -	$ 29.19	100%
283	139391	CIFI 2013 Lawrenceburg 2516	$ 2,463.21	$ -	$ -	$ 2,463.21	100%
284	139394	CIFI 2013 Newtown 0431	$ (4,216.57)	$ -	$ -	$ (4,216.57)	100%
285	139395	CIFI 2013 Versail Bypass 0509	$ 10,616.52	$ -	$ -	$ 10,616.52	100%
286	139397	CIFI 2013 Williamsburg 226	$ 1,785.62	$ -	$ -	$ 1,785.62	100%
287	139398	CIFI 2013 Bond 660	$ 8,488.97	$ -	$ -	$ 8,488.97	100%
288	139402	CIFI 2013 ST PAUL 686	$ (387.45)	$ -	$ -	$ (387.45)	100%
289	139404	2013 CIFI MIDDLESBORO #1 365	$ (15,851.91)	$ -	$ -	$ (15,851.91)	100%
290	139405	CIFI 2013 - EARL-ST CHAR 3410	$ (12,355.03)	$ -	$ -	$ (12,355.03)	100%
291	139406	HARTFORD 1911	$ 47,945.41	$ -	$ -	$ 47,945.41	100%
292	139407	CIFI 2013 ETOWN #2 2410	$ (8,191.11)	$ -	$ -	$ (8,191.11)	100%
293	139408	cifi 2013 HODGENVILLE 2430	$ (253.82)	$ -	$ -	$ (253.82)	100%
294	139409	CIFI 2013 BOONE AVE 0769	$ (7,132.99)	$ -	$ -	$ (7,132.99)	100%
295	139410	CIFI 2013 HUGHES LANE 0037	$ 50.44	$ -	$ -	$ 50.44	100%
296	139411	CIFI 2013 JOYLAND 0599	$ 65.71	$ -	$ -	$ 65.71	100%
297	139412	CIFI 2013 ROGERS GAP 0451	$ (3,899.67)	$ -	$ -	$ (3,899.67)	100%
298	139413	2013 CIFI STONEWALL 0096	$ 14,501.54	$ -	$ -	$ 14,501.54	100%
299	139440	CIFI 2013 Camargo 0659	$ 12,094.62	$ -	$ -	$ 12,094.62	100%
300	139441	CIFI 2013 PARIS 0805	$ 5,465.20	$ -	$ -	$ 5,465.20	100%
301	139447	CIFI 2013 Clinch Valley 4645	$ (13.35)	$ -	$ -	$ (13.35)	100%
302	139448	CIFI 2013 CALLOWAY 0312	$ 60.70	$ -	$ -	$ 60.70	100%
303	139449	CIFI 2013 EVARTS 4475	$ 65,925.51	$ -	$ -	$ 65,925.51	100%
304	139450	CIFI 2013 KENTENIA 0422	$ 43,579.56	$ -	$ -	$ 43,579.56	100%
305	139451	CIFI 2013 HARLAN 0413	$ (52.60)	$ -	$ -	$ (52.60)	100%
306	139453	CIFI 2013 SYLVANIA 0847	$ 59.36	$ -	$ -	$ 59.36	100%
307	139454	CIFI 2013 CAMPBELLSBURG 0703	$ 4,426.27	$ -	$ -	$ 4,426.27	100%
308	139455	CIFI 2013 LOCKPORT 2532	$ (2,876.73)	$ -	$ -	$ (2,876.73)	100%
309	139456	CEMI EARLINGTON OP CTR 2013	$ (4,440.40)	$ -	$ -	$ (4,440.40)	100%
310	139458	CEMI 2013 LEXINGTON	$ (4,012.81)	$ -	$ -	$ (4,012.81)	100%
311	139460	CIFI 2014 BAILEY CREEK 0495	$ 165,233.41	$ -	$ -	$ 165,233.41	100%
312	139474	REPL REGULATORS KU SUBS	$ 1,772.02	$ -	$ -	$ 1,772.02	100%
313	139475	SALVISA SUB POLE REPLACEMENT	$ (4,593.96)	$ -	$ -	$ (4,593.96)	100%
314	139478	KU 69/12KV 2500KVA SPARE XFMR	$ (524.77)	$ -	$ -	$ (524.77)	100%
315	139479	KU 138x69-13.09 kV 20MVA XFMR	$ (1,348.66)	$ -	$ -	$ (1,348.66)	100%
316	139486	Oce Plotwave Printer-KU	$ 16.27	$ -	$ -	$ 16.27	100%
317	139502	SCM 2013 KU TOTZ PROJECT	$ (0.01)	$ -	$ -	$ (0.01)	100%
318	139522	SHELBYVILLE SOUTH REWIND	$ (1,174.63)	$ -	$ -	$ (1,174.63)	100%
319	139523	HARRODSBURG EAST REWIND	$ (203.41)	$ -	$ -	$ (203.41)	100%
320	139549	CARDINAL#2 METER RELO	$ 7,556.38	$ -	$ -	$ 7,556.38	100%
321	139603	RETAIL EDI - KU 2013	$ 22,765.70	$ -	$ -	$ 22,765.70	100%
322	139657	Mapboard Upgrade-KU-2013	$ 2,519.34	$ -	$ -	$ 2,519.34	100%
323	139669	BR1&2 Mercury Mitigation Syst	$ 566,034.63	$ -	$ -	$ 566,034.63	100%
324	139676	TC PE BLDG RENO - KU	$ 1,470.79	$ -	$ -	$ 1,470.79	100%
325	139701	NERCALRT-INVTN-ADMS	$ 717,853.43	$ -	$ -	$ 717,853.43	100%
326	139743	PLN-ELHU-BRNSD69	$ 53,764.99	$ -	$ -	$ 53,764.99	100%
327	139744	PLN-RQ-GRNVL-W-TAP69	$ 725,181.28	$ -	$ -	$ 725,181.28	100%
328	139748	PLN-MDSNVLGE-MDSNVLW	$ 28,964.89	$ -	$ -	$ 28,964.89	100%
329	139751	PLN-VIRG-CTY-STPAUL	$ 764,335.02	$ -	$ -	$ 764,335.02	100%
330	139753	PLN-MDSNVL-HSPTL-TAP	$ 197,826.23	$ -	$ -	$ 197,826.23	100%
331	139803	BR Switchgear Test Station	$ 116,107.07	$ -	$ -	$ 116,107.07	100%
332	139804	BR1&2 Elev Var Vltge Freq Cntr	$ 69,191.00	$ -	$ -	$ 69,191.00	100%
333	139806	BR Crusher House Dust Collectr	$ 369,314.75	$ -	$ -	$ 369,314.75	100%
334	139807	BR Crshr Hse Dust Col Duct Rpl	$ 181,800.00	$ -	$ -	$ 181,800.00	100%
335	139809	BR Permanent Vacuum Lines	$ (293.95)	$ -	$ -	$ (293.95)	100%

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336	139811	BR Hydrogen Trailer Relocation	$ 25,844.31	$ -	$ -	$ 25,844.31	100%
337	139812	BR1 GCB Lockout Rezoning	$ 75,634.28	$ -	$ -	$ 75,634.28	100%
338	139813	BR3 Main Cond Vacuum Pump Repl	$ 172,280.17	$ -	$ -	$ 172,280.17	100%
339	139816	BR3 BFP Cond Vacuum Pump Repl	$ 131,471.92	$ -	$ -	$ 131,471.92	100%
340	139837	DX Camera Upgrade	$ 12,387.84	$ -	$ -	$ 12,387.84	100%
341	139840	DX Digitial Governor	$ 137,979.30	$ -	$ -	$ 137,979.30	100%
342	139842	BRCT 11N2 Spare NOx Pmp & Grbx	$ 93,243.25	$ -	$ -	$ 93,243.25	100%
343	139845	BRCT GT24 Gas Sply 2nd Reg Leg	$ 63,409.27	$ -	$ -	$ 63,409.27	100%
344	139856	BRCT GT24 Fuel Oil Switching	$ 97,070.32	$ -	$ -	$ 97,070.32	100%
345	139860	PLN-SCOTT-ST-TAP	$ 334,252.42	$ -	$ -	$ 334,252.42	100%
346	139882	CRITICAL FORK SUB RETIRE	$ (192.06)	$ -	$ -	$ (192.06)	100%
347	139941	CIFI 2013 - BUTLER 0950	$ 705.60	$ -	$ -	$ 705.60	100%
348	139965	BR3 Main Cond Vac Pump Repl -2	$ 10,000.00	$ -	$ -	$ 10,000.00	100%
349	139967	BR3 BFP Cond Vac Pump Repl -2	$ 10,000.00	$ -	$ -	$ 10,000.00	100%
350	139979	PLN-FARLEY-SWEET HOLLOW 69kV	$ 932,332.31	$ -	$ -	$ 932,332.31	100%
351	139980	GH 2-4 Pulverizer Gearbox	$ (38,630.36)	$ 443.77	$ -	$ (38,186.59)	101%
352	139996	PLN-ALCLDE-ELHU	$ 1,213,063.92	$ 217.53	$ -	$ 1,213,281.45	100%
353	139997	GH Misc Motors 14	$ 4,008.12	$ -	$ -	$ 4,008.12	100%
354	139999	GH4 Waterwall Tube Repl	$ 1,252,950.62	$ -	$ -	$ 1,252,950.62	100%
355	140000	GH1 Aux Trans HU Relay Repl	$ 33,762.45	$ -	$ -	$ 33,762.45	100%
356	140018	Dix Upgrade KU 2014	$ 199,358.61	$ -	$ -	$ 199,358.61	100%
357	140041	GH1 Seal Trough & Skirt Repl	$ 450,553.30	$ -	$ -	$ 450,553.30	100%
358	140063	GH1 BFP Recir Val Repl	$ 156,417.91	$ -	$ -	$ 156,417.91	100%
359	140064	Digital EMS Com Chnls-KU-2014	$ 34,382.45	$ -	$ -	$ 34,382.45	100%
360	140081	Upgrade EMS Software-KU-2014	$ 273,804.66	$ -	$ -	$ 273,804.66	100%
361	140136	High Spd Historic Arch-KU-2014	$ 21,493.35	$ -	$ -	$ 21,493.35	100%
362	140241	RECRUITING SYSTEM IMPL KU	$ 116,898.78	$ -	$ -	$ 116,898.78	100%
363	140271	Elihu Relay Upgrades (Reim)	$ 14.71	$ -	$ -	$ 14.71	100%
364	140278	PLN-NEBO-PRVIDNC-E	$ 34,775.25	$ -	$ -	$ 34,775.25	100%
365	140279	RCHMND2-RCHMND	$ 587,533.91	$ -	$ -	$ 587,533.91	100%
366	140395	BR1 Turbine Blading	$ 530,000.00	$ -	$ -	$ 530,000.00	100%
367	140396	BR2 Turbine Valve Fasteners	$ 404,000.00	$ -	$ -	$ 404,000.00	100%
368	140467	Capital T&E Norton 2014	$ 32,635.44	$ -	$ -	$ 32,635.44	100%
369	140468	Danville T&E Capital 2014	$ 13,362.11	$ -	$ -	$ 13,362.11	100%
370	140469	Norton 34.5KV Rec Pole Repl	$ 231,445.22	$ -	$ -	$ 231,445.22	100%
371	140474	Earlington T & E Capital 2014	$ 16,675.01	$ -	$ -	$ 16,675.01	100%
372	140478	Big Stone 2 Ckt 4702 VT Reg	$ 78,305.86	$ -	$ -	$ 78,305.86	100%
373	140479	Hamblin (Jonesville) Ckt	$ 296,053.61	$ -	$ -	$ 296,053.61	100%
374	140483	RICHMOND T&E CAPITAL 2014	$ 21,531.82	$ -	$ -	$ 21,531.82	100%
375	140485	ELIZABETHTOWN T&E CAPITAL 2014	$ 34,435.87	$ -	$ -	$ 34,435.87	100%
376	140487	SHELBYVILLE T&E CAPITAL 2014	$ 23,913.80	$ -	$ -	$ 23,913.80	100%
377	140488	Morganfield Ind Cp Breck	$ (33,026.60)	$ -	$ -	$ (33,026.60)	100%
378	140489	MAYSVILLE T&E CAPITAL 2014	$ 32,164.06	$ -	$ -	$ 32,164.06	100%
379	140491	LEXINGTON T&E CAPITAL 2014	$ 19,131.04	$ -	$ -	$ 19,131.04	100%
380	140492	Re-Cond Dixon Feed	$ 68,380.67	$ -	$ -	$ 68,380.67	100%
381	140493	PINEVILLE T&E CAPITAL 2014	$ 25,109.49	$ -	$ -	$ 25,109.49	100%
382	140494	LONDON T&E CAPITAL 2014	$ 25,109.49	$ -	$ -	$ 25,109.49	100%
383	140495	Evarts Relocation Blk Mt	$ 121,447.50	$ -	$ -	$ 121,447.50	100%
384	140499	SCM2014 SUB RECLOSER REPL	$ 86,884.05	$ -	$ -	$ 86,884.05	100%
385	140500	DIXON SUBSTATION REGULATORS	$ (1,392.06)	$ -	$ -	$ (1,392.06)	100%
386	140504	0SCM2014 34KV SUB UPGRADES	$ 93,071.23	$ -	$ -	$ 93,071.23	100%
387	140505	CLAY SUB BREAKER REPLACEMENT	$ 84,486.87	$ -	$ -	$ 84,486.87	100%
388	140506	SCM2014 CENT REPL OIL BREAKERS	$ 94,024.09	$ -	$ -	$ 94,024.09	100%
389	140507	SCM2014 CENT REPL VAC BREAKERS	$ 42,089.77	$ -	$ -	$ 42,089.77	100%
390	140508	SCM2014 EARL REPL 34KV BRKRS	$ 130,064.88	$ -	$ -	$ 130,064.88	100%
391	140509	SCM2014 EARL REPL OIL BREAKERS	$ 103,729.91	$ -	$ -	$ 103,729.91	100%
392	140513	SCM2014 PINE MANCHESTER UPGD	$ 160,036.50	$ -	$ -	$ 160,036.50	100%
393	140514	SCM2014 PINE REPL OIL BRKRS	$ 209,090.11	$ -	$ -	$ 209,090.11	100%
394	140515	SCM2014 CENT BUILDING & GNDS	$ 41,734.65	$ -	$ -	$ 41,734.65	100%
395	140516	SCM2014 EARL BUILDING & GNDS	$ 40,576.69	$ -	$ -	$ 40,576.69	100%
396	140517	SCM2014 PINE BUILDING & GNDS	$ 33,953.08	$ -	$ -	$ 33,953.08	100%
397	140518	SCM2014 CENT REPL 3 PHASE REG	$ 399,297.61	$ -	$ -	$ 399,297.61	100%
398	140519	SCM2014 REPL UK MED VAC BRKRS	$ 82,573.80	$ -	$ -	$ 82,573.80	100%
399	140520	SCM2014 CENT LIGHTNING PROTECT	$ 47,044.55	$ -	$ -	$ 47,044.55	100%
400	140521	SCM2014 EARL OIL FILTRAT ADD	$ 25,018.84	$ -	$ -	$ 25,018.84	100%
401	140545	SCM2015 PINE REPL 22KV BRKRS	$ 94,760.80	$ -	$ -	$ 94,760.80	100%
402	140552	SCM2015 PINE SUB BLDNG & GND	$ 4,893.39	$ -	$ -	$ 4,893.39	100%

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403	140556	Georgetown 4kV Distribution	$ 55,528.20	$ -	$ -	$ 55,528.20	100%
404	140557	Hume Road Sub Ckt	$ 407,615.32	$ -	$ -	$ 407,615.32	100%
405	140558	Wilmore 4kV Ckt 0588	$ 79,509.54	$ -	$ -	$ 79,509.54	100%
406	140559	Manhole Cover Repl KU 2014	$ 92,924.06	$ -	$ -	$ 92,924.06	100%
407	140574	SCM2015 CENT MISC CAPITAL SUB	$ 47,817.10	$ -	$ -	$ 47,817.10	100%
408	140576	SCM2015 CENT MISC NESC COMPL	$ 9,404.56	$ -	$ -	$ 9,404.56	100%
409	140577	SCM2015 CENT REPL BREAKERS	$ 9,404.56	$ -	$ -	$ 9,404.56	100%
410	140579	SCM2015 CENT REPL BUSHINGS	$ 13,684.77	$ -	$ -	$ 13,684.77	100%
411	140584	SCM2015 CENT WILDLIFE PROTECT	$ 20,027.01	$ -	$ -	$ 20,027.01	100%
412	140615	SCM2015 CENT LIGHTNING PROTECT	$ 2,351.14	$ -	$ -	$ 2,351.14	100%
413	140638	2015 KU TRANSFORMER REWIND	$ 7,053.42	$ -	$ -	$ 7,053.42	100%
414	141006	SCM2014 PINE REPL 22KV BRKRS	$ 155,646.98	$ -	$ -	$ 155,646.98	100%
415	141007	SCM2014 PINE REPL 34KV BRKRS	$ 152,282.22	$ -	$ -	$ 152,282.22	100%
416	141078	SCM2014 EARL LIGHTNING PROTECT	$ 48,841.18	$ -	$ -	$ 48,841.18	100%
417	141089	HW/SW - 014370 KU 2014	$ 64,780.57	$ -	$ -	$ 64,780.57	100%
418	141118	CEMI >5 CKTS KU 2014	$ (114,665.71)	$ -	$ -	$ (114,665.71)	100%
419	141119	CIFI Level 1 KU 2014 and 2015	$ (37,233.67)	$ -	$ -	$ (37,233.67)	100%
420	141121	CIFI Level 2 KU 2014 and 2015	$ 111,335.40	$ -	$ -	$ 111,335.40	100%
421	141122	CIFI Level 3 KU 2014 and 2015	$ (381,306.16)	$ -	$ -	$ (381,306.16)	100%
422	141197	URD Cable R/R KU 2014 2015	$ 186,847.30	$ -	$ -	$ 186,847.30	100%
423	141278	EARLINGTON STRM LIGHTING	$ 52,476.66	$ -	$ -	$ 52,476.66	100%
424	141287	LEX OP CTR -LIGHTING	$ 109,587.25	$ -	$ -	$ 109,587.25	100%
425	141295	LEX OP CTR - RENOVATION	$ 110,839.58	$ -	$ -	$ 110,839.58	100%
426	141296	LONDON OP-CONSTRUCTION	$ 396,955.33	$ -	$ -	$ 396,955.33	100%
427	141299	LONDON STRM-WIRE STORAGE BLDG	$ 72,615.65	$ -	$ -	$ 72,615.65	100%
428	141300	Pineville Forklift	$ (167.78)	$ -	$ -	$ (167.78)	100%
429	141301	Danville Pole Racks	$ (13,531.60)	$ -	$ -	$ (13,531.60)	100%
430	141304	LONDON STRM-METER STORAGE BLDG	$ 79,432.77	$ -	$ -	$ 79,432.77	100%
431	141306	MIDDLESBORO-FASCADE & ROOF	$ 255,855.64	$ -	$ -	$ 255,855.64	100%
432	141317	MIDWAY - OFFICE RENOVATION	$ 166,446.59	$ -	$ -	$ 166,446.59	100%
433	141325	NORTON CTR-REMODEL RESTROOMS	$ 66,284.00	$ -	$ -	$ 66,284.00	100%
434	141334	NORTON STRM-CONST TRUCK SHED	$ 107,778.05	$ -	$ -	$ 107,778.05	100%
435	141351	PINEVILLE - ROOF REPLACEMENT	$ 368,368.97	$ -	$ -	$ 368,368.97	100%
436	141358	PINEVILLE STRM- GARAGE DOOR	$ 39,078.95	$ -	$ -	$ 39,078.95	100%
437	141363	SOMERSET STRM-RENOVATION	$ 81,007.18	$ -	$ -	$ 81,007.18	100%
438	141374	LEX OP CTR-ERGONOMIC FURNITURE	$ 58,491.05	$ -	$ -	$ 58,491.05	100%
439	141378	LEX OP CTR-REPLACE ASPHALT	$ 66,661.66	$ -	$ -	$ 66,661.66	100%
440	141379	LEX OP CTR-ENTRANCE DRIVE	$ 126,827.01	$ -	$ -	$ 126,827.01	100%
441	141380	LONDON STRM-LOADING DOCK	$ 24,340.01	$ -	$ -	$ 24,340.01	100%
442	141381	LONDON STRM - ENTRANCE	$ 13,866.42	$ -	$ -	$ 13,866.42	100%
443	141389	KU FURNITURE PROJ	$ 488,023.66	$ -	$ -	$ 488,023.66	100%
444	141391	Environmental Equipment KU	$ 34,800.00	$ -	$ -	$ 34,800.00	100%
445	141394	Green River 884 Brkr Failure	$ (8,702.86)	$ -	$ -	$ (8,702.86)	100%
446	141661	ERTs 2014 KU	$ 85,551.11	$ -	$ -	$ 85,551.11	100%
447	141678	Meter Readers KU 2015	$ 667.04	$ -	$ -	$ 667.04	100%
448	142326	Retail Hardware KU 2014	$ 40,699.65	$ -	$ -	$ 40,699.65	100%
449	142371	JAD COAL RELOCATION	$ 29.31	$ -	$ -	$ 29.31	100%
450	142391	Ky Hwy 49 Relocation	$ 106,272.95	$ -	$ -	$ 106,272.95	100%
451	142474	EARL-N-NEBO-69KV	$ 7,621.47	$ -	$ -	$ 7,621.47	100%
452	142510	METER PROJECTS KU 2014	$ 44,796.29	$ -	$ -	$ 44,796.29	100%
453	142522	KU 69X34.5KV BASE12 SPARE XFMR	$ 9,168.75	$ -	$ -	$ 9,168.75	100%
454	142523	KU 34X12KV 10MVA NON LTC XFMR	$ 8,640.18	$ -	$ -	$ 8,640.18	100%
455	142524	KU 34X2.4KV 500KVA SPARE XFMR	$ (2,059.86)	$ -	$ -	$ (2,059.86)	100%
456	142525	KU 34X7.2KV 500KVA SPARE XFMR	$ (2,276.52)	$ -	$ -	$ (2,276.52)	100%
457	142526	KY STATE HOSPITAL XFMR RWD	$ (784.56)	$ -	$ -	$ (784.56)	100%
458	142543	BTOWN IND SUB TR2 OIL CONTAIN	$ (1,675.81)	$ -	$ -	$ (1,675.81)	100%
459	142569	Paint Lick Hwy Project	$ 183,000.38	$ -	$ -	$ 183,000.38	100%
460	142575	Eddyville Hwy Project	$ (113,932.64)	$ -	$ -	$ (113,932.64)	100%
461	142671	DX Fiber Upgrade	$ (16,566.69)	$ -	$ -	$ (16,566.69)	100%
462	142676	BR C Conveyor Belly Pans Repl	$ 0.12	$ -	$ -	$ 0.12	100%
463	142677	BR 1&3 Phosphate Pumps	$ 7,635.74	$ -	$ -	$ 7,635.74	100%
464	142695	RICHMOND INDUSTRIAL BKR	$ 28,179.52	$ -	$ -	$ 28,179.52	100%
465	142699	LOUDEN AVE SITE UPGRADE	$ 76,518.66	$ -	$ -	$ 76,518.66	100%
466	142736	KU - BOC IT OFFICE	$ 15,196.44	$ -	$ -	$ 15,196.44	100%
467	142760	Rplce EMS Wkstations-KU-2013	$ 57,525.69	$ -	$ -	$ 57,525.69	100%
468	142762	ICCP Domain Cntrlrs-KU-2013	$ 10,875.17	$ -	$ -	$ 10,875.17	100%

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469	142769	GH 4N2 Conveyor Belt Repl 13	$ (0.01)	$ -	$ -	$ (0.01)	100%
470	142799	IPS Device for QAS-KU-2013	$ 8,809.14	$ -	$ -	$ 8,809.14	100%
471	142816	KU 69-34KV BASE10 SPARE XFMR	$ 9,294.32	$ -	$ -	$ 9,294.32	100%
472	142817	KU SPARE LTC UPGRADE KITS	$ (3,449.18)	$ -	$ -	$ (3,449.18)	100%
473	142834	SIMPSONV-DC CIRCUIT BKR REP-KU	$ 26,164.00	$ -	$ -	$ 26,164.00	100%
474	142837	BI Space 2013 KU - BOC 3	$ (36.53)	$ -	$ -	$ (36.53)	100%
475	142843	Eddyville Racks and Shelving	$ (3,314.21)	$ -	$ -	$ (3,314.21)	100%
476	142860	CENTRAL FUSES & BUS SYSTEMS	$ (408.94)	$ -	$ -	$ (408.94)	100%
477	142884	SIMPSNV-TCC CRT BKR REPLM KU	$ (7,997.00)	$ -	$ -	$ (7,997.00)	100%
478	142896	Earlington 2014 Pole Insp	$ 1,243,738.82	$ -	$ -	$ 1,243,738.82	100%
479	142897	Pineville 2014 Pole Inspect	$ 858,289.36	$ -	$ -	$ 858,289.36	100%
480	142898	Danville 2014 Pole Inspection	$ 702,728.69	$ -	$ -	$ 702,728.69	100%
481	142900	Lexington 2014 Pole Inspect	$ 775,612.99	$ -	$ -	$ 775,612.99	100%
482	142901	Mays (Paris) 2014 Pole Ins	$ 687,775.51	$ -	$ -	$ 687,775.51	100%
483	142902	London 2014 Pole Inspect	$ 974,971.45	$ -	$ -	$ 974,971.45	100%
484	142915	BR3 APHC Repl (Partial)	$ 53,100.52	$ -	$ -	$ 53,100.52	100%
485	142942	GH U2/U3 Stack CEMS Probe	$ 355.92	$ -	$ -	$ 355.92	100%
486	142945	Load Model Power Sys Stab-KU	$ (4,224.58)	$ -	$ -	$ (4,224.58)	100%
487	142968	GH 1J Conveyor Belt Repl 13	$ 20,139.53	$ -	$ -	$ 20,139.53	100%
488	142984	Shelbyville Pole Ins 2014	$ 424,815.76	$ -	$ -	$ 424,815.76	100%
489	143015	Purchase Digger Derrick	$ 5,817.89	$ -	$ -	$ 5,817.89	100%
490	143016	Purchase Material Handler	$ 2,822.42	$ -	$ -	$ 2,822.42	100%
491	143017	Pur Bucket Truck Barlow	$ 8,464.36	$ -	$ -	$ 8,464.36	100%
492	143024	SECURITY EQ & PA SYSTEM-KU	$ 59,470.98	$ -	$ -	$ 59,470.98	100%
493	143033	ED&MA MONITORS 2013 KU	$ 400.27	$ -	$ -	$ 400.27	100%
494	143043	Brown Solar Facility - KU	$ (22,040.94)	$ -	$ -	$ (22,040.94)	100%
495	143049	MILLERSBURG-BYPASS-RELO	$ (7,698.90)	$ -	$ -	$ (7,698.90)	100%
496	143089	BRCT9&10 FO Nozzle Rebuilds	$ 95,873.55	$ -	$ -	$ 95,873.55	100%
497	143098	Ckt 1328 Greenville N	$ 101,672.45	$ -	$ -	$ 101,672.45	100%
498	143103	BR 3-1 Bottom Ash Pump Repl	$ 136,935.00	$ -	$ -	$ 136,935.00	100%
499	143107	ALEXANDER- 0501	$ 170,997.09	$ -	$ -	$ 170,997.09	100%
500	143110	CIFI 2014 - Haley 0045	$ 186,906.85	$ -	$ -	$ 186,906.85	100%
501	143114	HARTFORD CIFI 2014	$ 180,005.32	$ -	$ -	$ 180,005.32	100%
502	143115	RICHMOND 1 - 2329	$ 112,394.86	$ -	$ -	$ 112,394.86	100%
503	143135	MANCHESTER 0250 - CIFI 2014	$ 163,725.45	$ -	$ -	$ 163,725.45	100%
504	143136	WHITLEY CITY - 0576	$ 118,998.04	$ -	$ -	$ 118,998.04	100%
505	143153	GH 2-1 CT Fan Blades	$ 3,691.19	$ -	$ -	$ 3,691.19	100%
506	143155	GH 2-9 CT Fan Blades	$ 3,493.54	$ -	$ -	$ 3,493.54	100%
507	143156	GH2 CT Circ Water Riser	$ 23,664.80	$ -	$ -	$ 23,664.80	100%
508	143161	GH3 CT Circ Water Riser	$ 151,447.23	$ -	$ -	$ 151,447.23	100%
509	143162	GH4 CT Circ Water Riser	$ 186,009.92	$ -	$ -	$ 186,009.92	100%
510	143174	Replace Ghent 942 Breaker	$ 298,042.27	$ -	$ -	$ 298,042.27	100%
511	143175	Replace Brown N 932 Breaker	$ 277,854.55	$ -	$ -	$ 277,854.55	100%
512	143183	GH 4M Conveyor Belt Repl 14	$ 15,602.25	$ -	$ -	$ 15,602.25	100%
513	143229	PINEVILLE CALL CENTER - KU	$ 6,917.41	$ -	$ -	$ 6,917.41	100%
514	143256	MONITORING EQ KU SIMPSON	$ 79.61	$ -	$ -	$ 79.61	100%
515	143309	BR1 Cooling Twr Fan Mtr Rewind	$ 3,727.28	$ -	$ -	$ 3,727.28	100%
516	143325	LEXINGTON CEMI	$ 195,177.40	$ -	$ -	$ 195,177.40	100%
517	143336	Green River 5 Engineering	$ 21,822.87	$ -	$ -	$ 21,822.87	100%
518	143358	GH Warehouse Telehandler	$ 70,905.99	$ -	$ -	$ 70,905.99	100%
519	143376	BRFGD Absrbr Penetration Seals	$ 95,050.39	$ -	$ -	$ 95,050.39	100%
520	143377	BRFGD Abs Agitator Grbx Repl	$ 39,688.00	$ -	$ -	$ 39,688.00	100%
521	143387	BRCT Manlifts - Manual	$ 9,765.15	$ -	$ -	$ 9,765.15	100%
522	143417	DX HMI Replacement	$ 7,365.24	$ -	$ -	$ 7,365.24	100%
523	143432	BR2-2 Pulverizer Gearbox Rbld	$ 77,106.51	$ -	$ -	$ 77,106.51	100%
524	143433	SEBREE DEMO STORAGE BLDG	$ 6,000.00	$ -	$ -	$ 6,000.00	100%
525	143485	BR3 IDF to FGD Exp Joints Repl	$ 103,454.24	$ -	$ -	$ 103,454.24	100%
526	143486	GH CY Operations Truck	$ 29,940.14	$ -	$ -	$ 29,940.14	100%
527	143505	15 Ton Trailer	$ 18,772.33	$ -	$ -	$ 18,772.33	100%
528	143509	GH 1H Conveyor Belt Repl 14	$ 53,844.81	$ -	$ -	$ 53,844.81	100%
529	143512	GR U3 Air Ejectors	$ 46,731.37	$ -	$ -	$ 46,731.37	100%
530	143514	GH1 FGD Outlet Expansion Joint	$ 24,603.21	$ -	$ -	$ 24,603.21	100%
531	143516	Environ Affrs Equip KU Truck	$ 31,070.70	$ -	$ -	$ 31,070.70	100%
532	143539	Upgrade DIX V-Wall_2014_KU	$ 99,259.87	$ -	$ -	$ 99,259.87	100%
533	143572	GH 2-2 BCWP Motor Rewind	$ 34,333.12	$ -	$ -	$ 34,333.12	100%
534	143574	WHITENOISE FIELD SRV - KU	$ 2,241.20	$ -	$ -	$ 2,241.20	100%
535	143583	GH 2M1 Conveyor Belt Repl 14	$ 4,145.35	$ -	$ -	$ 4,145.35	100%

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536	143584	GH 1L1 Conveyor Belt Repl 14	$ 8,625.63	$ -	$ -	$ 8,625.63	100%
537	143627	RICHMOND 2014 CEMI	$ 81,585.73	$ -	$ -	$ 81,585.73	100%
538	143638	BR Hydrogen Leak Detector	$ 4,363.88	$ -	$ -	$ 4,363.88	100%
539	143645	HARTFORD SUB UPGRD 4KV TO 12KV	$ 97,924.27	$ -	$ -	$ 97,924.27	100%
540	143649	KU Business Offices CapEx 2014	$ 36,445.50	$ -	$ -	$ 36,445.50	100%
541	143657	Eddyville Pole Racks	$ 30,000.00	$ -	$ -	$ 30,000.00	100%
542	143658	Forktruck for Carrollton	$ 8,000.00	$ -	$ -	$ 8,000.00	100%
543	143664	PINEVILLE CEMI	$ 152,409.87	$ -	$ -	$ 152,409.87	100%
544	143665	EARLINGTON CEMI	$ 94,673.71	$ -	$ -	$ 94,673.71	100%
545	143719	GH 1-11 CT Fan Gearbox	$ 23,384.79	$ -	$ -	$ 23,384.79	100%
546	143720	GH 3/4 Service Bldg Elevator	$ 136,721.19	$ -	$ -	$ 136,721.19	100%
547	143722	GH2 Phosphate Pump	$ 24,481.64	$ -	$ -	$ 24,481.64	100%
548	143724	BR3-3 Mill Power Cable Repl	$ 18,816.33	$ -	$ -	$ 18,816.33	100%
549	143725	BR1-1 Sation Air Comp Rbld	$ 37,649.44	$ -	$ -	$ 37,649.44	100%
550	143737	ATOKA 12kV TRANSFORMER UPGRADE	$ 143,469.09	$ -	$ -	$ 143,469.09	100%
551	143738	CENTERTOWN SO 4kV XFMR UPGRD	$ 303,361.70	$ -	$ -	$ 303,361.70	100%
552	143740	AMERICAN AVE BREAKER UPGRD	$ 56,176.43	$ -	$ -	$ 56,176.43	100%
553	143741	WILSON DOWNING BRKR UPGRD	$ 56,535.14	$ -	$ -	$ 56,535.14	100%
554	143746	Pineville Grounding	$ 698,056.90	$ 325.85	$ -	$ 698,382.74	100%
555	143748	Bryant Road PV	$ 340,000.00	$ -	$ -	$ 340,000.00	100%
556	143753	Delaplain Ckt Upgrade	$ 100,000.00	$ -	$ -	$ 100,000.00	100%
557	143755	DELAPLAIN TRANSFORMER UPGRD	$ 817,205.67	$ -	$ -	$ 817,205.67	100%
558	143766	Paving at Sytem Lab Ghent	$ 10,000.00	$ -	$ -	$ 10,000.00	100%
559	143775	GH3 FGD Tower Floor Lining	$ 371,972.98	$ -	$ -	$ 371,972.98	100%
560	143776	GH3 FGD Mist Eliminator	$ 279,398.38	$ -	$ -	$ 279,398.38	100%
561	143778	GH1 Phosphate Pump	$ 24,481.64	$ -	$ -	$ 24,481.64	100%
562	143787	GH 2-1 CCW Pump Motor	$ 7,364.37	$ -	$ -	$ 7,364.37	100%
563	143788	GH 2-2 CCW Pump Motor	$ 8,213.86	$ -	$ -	$ 8,213.86	100%
564	143789	EDDYVILLE GATES	$ 49,959.83	$ -	$ -	$ 49,959.83	100%
565	143794	REPLACE LTC AT ETOWN #2	$ 29,190.53	$ -	$ -	$ 29,190.53	100%
566	143803	GR5 Land - KU	$ 306,000.00	$ -	$ -	$ 306,000.00	100%
567	143842	Brown Additional Land KU	$ 830,000.00	$ -	$ -	$ 830,000.00	100%
568	143851	FARMERS SUB XFMR REPLACE	$ 28,063.51	$ -	$ -	$ 28,063.51	100%
569	143859	PE VEHICLES 2014 KU	$ 35,453.66	$ -	$ -	$ 35,453.66	100%
570	143862	GH 8G Conveyor Belt Repl 14	$ 50,017.96	$ -	$ -	$ 50,017.96	100%
571	143863	GH 7G Conveyor Belt Repl 14	$ 49,827.83	$ -	$ -	$ 49,827.83	100%
572	143872	TRANSFER REGULATORS FROM LGE	$ 1.20	$ -	$ -	$ 1.20	100%
573	143982	REPL LTC AT CAMPBELLSVILLE IND	$ 35,367.78	$ -	$ -	$ 35,367.78	100%
574	144038	GHENT LANDFILL PHASE IB	$ 4,264,981.00	$ -	$ -	$ 4,264,981.00	100%
575	144039	I75, Exit 95 Richmond HWY	$ 116,396.88	$ -	$ -	$ 116,396.88	100%
576	144054	GH2 SH Spray Valve Retrofit	$ 155,680.31	$ -	$ -	$ 155,680.31	100%
577	144079	GH 2-7 CT Fan Motor	$ 6,136.68	$ -	$ -	$ 6,136.68	100%
578	144081	TRANSFORMERS FROM LGE	$ 1.10	$ -	$ -	$ 1.10	100%
579	144098	BR Air Monitor Replacements	$ 4,819.17	$ -	$ -	$ 4,819.17	100%
580	144099	BR3 Mill Motor Rewind	$ 41,427.60	$ -	$ -	$ 41,427.60	100%
581	144113	BR1&2 DCS ROOM HVAC REPL	$ 8,914.20	$ -	$ -	$ 8,914.20	100%
582	144166	REL PARKERS MILL	$ 24,850.67	$ -	$ -	$ 24,850.67	100%
583	144174	GH1 Hydrogen Dryer	$ 41,380.40	$ -	$ -	$ 41,380.40	100%
584	144185	GH1 Mill Feeder Controls	$ 5,120.82	$ -	$ -	$ 5,120.82	100%
585	144229	KU BOC FURN & OFFICE EQP	$ 21,231.65	$ -	$ -	$ 21,231.65	100%
586	144243	GH1 SH Pendant Platen Loops	$ 202,299.46	$ -	$ -	$ 202,299.46	100%
587	144244	GH1 FGD Elevator Shaft Heater	$ 43,238.38	$ -	$ -	$ 43,238.38	100%
588	144246	GH1 HPSW Piping Basement	$ 114,371.29	$ -	$ -	$ 114,371.29	100%
589	144249	GH CY Office-Locker Building	$ 43,540.46	$ -	$ -	$ 43,540.46	100%
590	144251	GH2 Scrubber Ox Air Controls	$ 20,172.95	$ -	$ -	$ 20,172.95	100%
591	144304	DANVILLE POLE YARD IMPROVE	$ 14,499.66	$ -	$ -	$ 14,499.66	100%
592	144307	PAVE PARKING LOT - RICHMOND	$ 6,402.07	$ -	$ -	$ 6,402.07	100%
593	144310	SCOTT CO-TOYOTA NORTH OPGW	$ 744,838.60	$ -	$ -	$ 744,838.60	100%
594	144341	GH2 Turbine Vibration Equip	$ 174,092.52	$ -	$ -	$ 174,092.52	100%
595	144430	BR Lmstne Prep Bldg Htr & Fans	$ 105,000.00	$ -	$ -	$ 105,000.00	100%
596	144455	BR3 Burner Corner Panels	$ 625,000.00	$ -	$ -	$ 625,000.00	100%
597	144458	BRCT 11N2 FO Nozzle Blowers	$ 155,000.11	$ -	$ -	$ 155,000.11	100%
598	144488	PLN-Rodburn 138/69kV Xfrmr	$ 714,680.10	$ -	$ -	$ 714,680.10	100%
599	144491	NELSON SUB OIL CONTAINMENT	$ 50,000.01	$ -	$ -	$ 50,000.01	100%
600	144540	EARLINGTON - ST CHARLES 34.5	$ 331,481.05	$ -	$ -	$ 331,481.05	100%
601	144610	BR Main Pond Closure	$ 1,685,000.00	$ -	$ -	$ 1,685,000.00	100%

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Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
602	144612	KU SPARE BASE 5MVA TRANSFORMER	$ 520,000.00	$ -	$ -	$ 520,000.00	100%
603	144642	GH 6G Conveyor Belt Repl 14	$ 9,539.84	$ -	$ -	$ 9,539.84	100%
604	144658	BUS OFFC SMART SAFES	$ 225,000.00	$ -	$ -	$ 225,000.00	100%
605	144663	KU VIDEO CONF RM EQP 2014	$ 26,099.38	$ -	$ -	$ 26,099.38	100%
606	144668	KU-MAILROOM & COPY CTR EQP	$ 25,025.38	$ -	$ -	$ 25,025.38	100%
607	144671	KU BOC 2ND FL RENO	$ 140,440.01	$ -	$ -	$ 140,440.01	100%
608	144695	SHELBYVILLE 12 - 2520	$ 88,509.36	$ -	$ -	$ 88,509.36	100%
609	144697	BR1-1 Control Air Compr Ovhl	$ 43,500.53	$ -	$ -	$ 43,500.53	100%
610	144698	BR Main Ash Pond Dam Monuments	$ 37,000.00	$ -	$ -	$ 37,000.00	100%
611	144711	Earlington Cap Tools 2015-16	$ 6,120.01	$ -	$ -	$ 6,120.01	100%
612	144713	Etown Cap Tools 2015-2016	$ 3,186.34	$ -	$ -	$ 3,186.34	100%
613	144726	Norton Cap Tools 2015-16	$ 4,738.04	$ -	$ -	$ 4,738.04	100%
614	144737	Lexington Area Major Proj	$ 306,320.44	$ -	$ -	$ 306,320.44	100%
615	144744	RIC Ckt 2109 Reconductor	$ 58,795.05	$ -	$ -	$ 58,795.05	100%
616	144756	EARLINGTON FURNITURE	$ 5,697.03	$ -	$ -	$ 5,697.03	100%
617	144769	LEX AREA MAJOR SUB PROJECT	$ 2,351.14	$ -	$ -	$ 2,351.14	100%
618	144774	SCM2015 DAN REPL LGCY OIL BRKR	$ 5,016.17	$ -	$ -	$ 5,016.17	100%
619	144930	GH 2-2 Pulv Seal Air Fan Mtr	$ 6,349.77	$ -	$ -	$ 6,349.77	100%
620	144931	GH 3-9 CT Fan Motor	$ 5,133.18	$ -	$ -	$ 5,133.18	100%
621	144950	NEW HAVEN/NEW HOPE - CEMI 2014	$ 131,565.52	$ -	$ -	$ 131,565.52	100%
622	144953	KU HW/SW 2015	$ 11,845.10	$ -	$ -	$ 11,845.10	100%
623	144988	KU CAMERAS 2015	$ 40,000.00	$ -	$ -	$ 40,000.00	100%
624	144999	KU COOLING FAN PROJECT	$ 100,437.96	$ -	$ -	$ 100,437.96	100%
625	145038	Lexington Ops Trailer	$ 9,548.00	$ -	$ -	$ 9,548.00	100%
626	145089	GH 2H Conveyor Belt Repl 14	$ 51,501.86	$ -	$ -	$ 51,501.86	100%
627	145405	Adv Meter Sys KU 2015	$ 31,916.70	$ -	$ -	$ 31,916.70	100%
628	145801	HR PLANNING KU	$ 100,000.00	$ -	$ -	$ 100,000.00	100%
629	145817	BR 0-1 Ball Mill Density Meter	$ 15,000.00	$ -	$ -	$ 15,000.00	100%
630	145840	BR North Wet Well Sump Pump	$ 15,000.00	$ -	$ -	$ 15,000.00	100%
631	145844	GH4 Pulverizer Feeder Controls	$ 50,857.56	$ -	$ -	$ 50,857.56	100%
632	145882	BR3 "A" Aux Xfmr Buss Sections	$ 104,999.99	$ -	$ -	$ 104,999.99	100%
633	145883	GH4 FGD Mist Eliminators	$ 275,156.93	$ -	$ -	$ 275,156.93	100%
634	145884	BR2 "H2" Gland Seals & Gaskets	$ 73,964.31	$ -	$ -	$ 73,964.31	100%
635	145885	GH4 Scanner Air Fan	$ 12,003.65	$ -	$ -	$ 12,003.65	100%
636	145886	GH Boiler Furnace Camera	$ 70,002.29	$ -	$ -	$ 70,002.29	100%
637	145887	Airport/Keeneland Reliability	$ 400,000.00	$ -	$ -	$ 400,000.00	100%
638	145926	GH4 NOX Analyzer	$ 68,000.30	$ -	$ -	$ 68,000.30	100%
639	145927	GH 1A Conveyor Belt Repl 14	$ 18,893.06	$ -	$ -	$ 18,893.06	100%
640	146003	BR Mobile Crane Windspeed Indc	$ 6,000.00	$ -	$ -	$ 6,000.00	100%
641	146052	BR1 Drum Gauge Glass Repl	$ 16,964.31	$ -	$ -	$ 16,964.31	100%
642	001KU14	Analog Sunset Yr 1/3-KU14	$ 217,160.04	$ -	$ -	$ 217,160.04	100%
643	002KU15	Aligne Fuels Reports-KU15	$ 5,937.50	$ -	$ -	$ 5,937.50	100%
644	003KU14	Backup Telecom RFAS Host-KU14	$ 45,877.38	$ -	$ -	$ 45,877.38	100%
645	003KU15	Aligne Upgrade-KU15	$ 8,333.34	$ -	$ -	$ 8,333.34	100%
646	004KU14	Call Center-Route&Report-KU14	$ 461,666.62	$ -	$ -	$ 461,666.62	100%
647	005KU14	Cust Comm-text, apps-KU14	$ 266,513.33	$ -	$ -	$ 266,513.33	100%
648	008KU14	Virtualization buildout-KU14	$ 119,010.90	$ -	$ -	$ 119,010.90	100%
649	013KU14	LGE Bldg Telecom Renov-KU14	$ 10,000.00	$ -	$ -	$ 10,000.00	100%
650	015KU14	Network Test Equipment-KU14	$ 24,687.10	$ -	$ -	$ 24,687.10	100%
651	015KU15	Core Network Infra-KU15	$ 6,500.00	$ -	$ -	$ 6,500.00	100%
652	016KU14	Open Enrollment-KU14	$ 29,152.09	$ -	$ -	$ 29,152.09	100%
653	019KU14	PACS Replacement-KU14	$ 712,685.52	$ -	$ -	$ 712,685.52	100%
654	019KU15	Design Tool Repl (WIM)-KU15	$ 158,666.66	$ -	$ -	$ 158,666.66	100%
655	020KU14	Password Mgr Upgrade-KU14	$ 15,960.00	$ -	$ -	$ 15,960.00	100%
656	021KU14	PI Web Part Renew/Upgr-KU14	$ 1,377.48	$ -	$ -	$ 1,377.48	100%
657	021KU15	Electric Insp Enhan-KU15	$ 20,833.34	$ -	$ -	$ 20,833.34	100%
658	022KU14	PowerPlant-Add Storage-KU14	$ 21,291.48	$ -	$ -	$ 21,291.48	100%
659	024KU15	Further app virt build-KU15	$ 19,791.66	$ -	$ -	$ 19,791.66	100%
660	026KU15	GIS Enhance and Upgr-KU15	$ 39,583.28	$ -	$ -	$ 39,583.28	100%
661	027KU15	GIS-Geo Info Syst-Ph2-KU15	$ 20,000.00	$ -	$ -	$ 20,000.00	100%
662	028KU14	Transmission Repository-KU14	$ 44,415.59	$ -	$ -	$ 44,415.59	100%
663	029KU15	IPM Replacement-Yr 4/4-KU15	$ 41,666.64	$ -	$ -	$ 41,666.64	100%
664	031KU14	Upgr GVR log-KU14	$ 23,649.92	$ -	$ -	$ 23,649.92	100%
665	032KU14	Vulnerability Scanning-KU14	$ 1,426.44	$ -	$ -	$ 1,426.44	100%
666	032KU15	Lex Metro Trans Yr 1/2-KU15	$ 270,115.14	$ -	$ -	$ 270,115.14	100%
667	033KU15	LGEBldg Telecom Rm Renov-KU15	$ 5,541.68	$ -	$ -	$ 5,541.68	100%
668	038KU14	Ghent Alt Trans Ser-KU14	$ 550,598.48	$ -	$ -	$ 550,598.48	100%

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			Accumulated Costs				
Line No.	Project No.	Description Of Project	Construction Amount	AFUDC Capitalized	Indirect Costs Other	Total Cost	Estimated Physical Percent Completed
(A)	(B)	(C)	(D)	(E)	(F)*	(G=D+E+F)	(H=D/G)
669	040KU15	Mobile Infrastructure-KU15	$ 20,833.32	$ -	$ -	$ 20,833.32	100%
670	042KU14	Avaya-Contact Center-KU14	$ 159,685.50	$ -	$ -	$ 159,685.50	100%
671	043KU15	Monitor Replacement-KU15	$ 2,000.00	$ -	$ -	$ 2,000.00	100%
672	044KU14	Replace UPS Switchboard-KU14	$ 255,360.00	$ -	$ -	$ 255,360.00	100%
673	046KU14	Computer Hardware-KU14	$ 55,000.00	$ -	$ -	$ 55,000.00	100%
674	047KU15	Multi-Fun Dev Grow&Ref-KU15	$ 14,772.72	$ -	$ -	$ 14,772.72	100%
675	048KU14	Tech Refresh of desk/lap-KU14	$ 709,732.51	$ -	$ -	$ 709,732.51	100%
676	050KU14	Mobile Infrastructure-KU14	$ 76,013.44	$ -	$ -	$ 76,013.44	100%
677	050KU15	Network Test Equipment-KU15	$ 2,500.00	$ -	$ -	$ 2,500.00	100%
678	051KU14	CFO Systems Capital-KU14	$ 53,200.00	$ -	$ -	$ 53,200.00	100%
679	052KU14	Multi-Fun Dev Grow&Ref-KU14	$ 56,327.72	$ -	$ -	$ 56,327.72	100%
680	053KU14	Retail Sys Enhance-KU14	$ 157,365.05	$ -	$ -	$ 157,365.05	100%
681	053KU15	Orcl Ntwk Mgmt Sys Rep-KU15	$ 8,636.36	$ -	$ -	$ 8,636.36	100%
682	054KU14	Network Access Devices-KU14	$ 57,759.13	$ -	$ -	$ 57,759.13	100%
683	054KU15	Other Computer Equipment-KU15	$ 9,090.92	$ -	$ -	$ 9,090.92	100%
684	055KU14	IP Management-KU14	$ 9,457.15	$ -	$ -	$ 9,457.15	100%
685	055KU15	PeopleSoft Enhancements-KU15	$ 17,812.50	$ -	$ -	$ 17,812.50	100%
686	056KU14	CIP Compliance Tools-KU14	$ 120,316.80	$ -	$ -	$ 120,316.80	100%
687	056KU15	Pers Product Grow & Ref-KU15	$ 3,409.09	$ -	$ -	$ 3,409.09	100%
688	057KU14	Cabling Server Connect-KU14	$ 13,053.62	$ -	$ -	$ 13,053.62	100%
689	057KU15	Phone Expan/Break Fix-KU15	$ 6,818.19	$ -	$ -	$ 6,818.19	100%
690	058KU14	Louisville Elect Upgr-KU14	$ 36,535.03	$ -	$ -	$ 36,535.03	100%
691	059KU14	IT Data Ctr Racks&Furn-KU14	$ 24,851.66	$ -	$ -	$ 24,851.66	100%
692	060KU14	Outside Cable Plant-KU14	$ 77,862.45	$ -	$ -	$ 77,862.45	100%
693	062KU14	IT Server Hardware Refr-KU14	$ 222,807.33	$ -	$ -	$ 222,807.33	100%
694	063KU14	CIP Compliance Infra-KU14	$ 247,412.20	$ -	$ -	$ 247,412.20	100%
695	064KU14	Simpsonville Furn&Racks-KU14	$ 12,507.67	$ -	$ -	$ 12,507.67	100%
696	065KU14	Simpsonville Elect Upg-KU14	$ 25,150.22	$ -	$ -	$ 25,150.22	100%
697	066KU14	Server Cap Expan&Reliab-KU14	$ 27,509.32	$ -	$ -	$ 27,509.32	100%
698	067KU14	Mobile Radio-KU14	$ 128,618.94	$ -	$ -	$ 128,618.94	100%
699	068KU14	Cisco VPN Appliance Upgr-KU14	$ 145,063.70	$ -	$ -	$ 145,063.70	100%
700	069KU14	Site Security Improve-KU14	$ 24,597.95	$ -	$ -	$ 24,597.95	100%
701	069KU15	SAN Capacity Expansion-KU15	$ 96,090.90	$ -	$ -	$ 96,090.90	100%
702	070KU14	Wireless Buildout-KU14	$ 20,616.68	$ -	$ -	$ 20,616.68	100%
703	071KU14	Telecom Shelter Renov-KU14	$ 37,149.54	$ -	$ -	$ 37,149.54	100%
704	072KU14	Bulk Power & Env Systems-KU14	$ 41,546.54	$ -	$ -	$ 41,546.54	100%
705	073KU14	Core Network Infra-KU14	$ 71,660.45	$ -	$ -	$ 71,660.45	100%
706	073KU15	Serv Cap Expan and Rel-KU15	$ 3,055.56	$ -	$ -	$ 3,055.56	100%
707	074KU14	Monitor Replacement-KU14	$ 22,000.00	$ -	$ -	$ 22,000.00	100%
708	074KU15	Serv HW Refresh-KU15	$ 26,136.36	$ -	$ -	$ 26,136.36	100%
709	075KU14	Upgrade EMS Hardware-KU14	$ 230,949.44	$ -	$ -	$ 230,949.44	100%
710	076KU14	Upgrade VMWare Infra-KU14	$ 54,937.26	$ -	$ -	$ 54,937.26	100%
711	077KU14	Connect to KU Rem Offices-KU14	$ 265,000.00	$ -	$ -	$ 265,000.00	100%
712	078KU14	Corp Firewall Replace-KU14	$ 149,123.21	$ -	$ -	$ 149,123.21	100%
713	079KU14	Access Switch Rotation-KU14	$ 250,206.15	$ -	$ -	$ 250,206.15	100%
714	079KU15	Telecom Shelter Ren-KU15	$ 5,555.56	$ -	$ -	$ 5,555.56	100%
715	080KU14	Lockout/Tagout (LOTO)-KU14	$ 691,069.31	$ -	$ -	$ 691,069.31	100%
716	081KU14	SE KY MW Buildout-KU14	$ 285,000.14	$ -	$ -	$ 285,000.14	100%
717	082KU15	Upgrade Vmware Infra-KU15	$ 10,833.34	$ -	$ -	$ 10,833.34	100%
718	083KU14	SQL Upgrade-KU14	$ 49,974.91	$ -	$ -	$ 49,974.91	100%
719	083KU15	VDI Deploy Expans-KU15	$ 23,749.98	$ -	$ -	$ 23,749.98	100%
720	083KU16	Tower Replacements-KU16	$ 121,629.91	$ -	$ -	$ 121,629.91	100%
721	084KU14	Intrusion Prevention-KU14	$ 49,117.36	$ -	$ -	$ 49,117.36	100%
722	085KU14	IRAS Enhancements-KU14	$ 159,600.00	$ -	$ -	$ 159,600.00	100%
723	086KU14	Add Electr Simpsonville-KU14	$ 149,000.00	$ -	$ -	$ 149,000.00	100%
724	086KU15	Wireless Buildout-KU15	$ 6,250.00	$ -	$ -	$ 6,250.00	100%
725	087KU14	EE DSM Filing (Non-AMS)-KU14	$ 163,566.53	$ -	$ -	$ 163,566.53	100%
726	087KU15	Wrk Mgmt Syst Enhance-KU15	$ 9,090.91	$ -	$ -	$ 9,090.91	100%
727	088KU14	SAN Capacity Expan-KU14	$ 240,000.00	$ -	$ -	$ 240,000.00	100%
728	089KU14	Sec Infras Enhance-KU14	$ 50,000.00	$ -	$ -	$ 50,000.00	100%
729	090KU15	Call RecordTech DCC-KU15	$ 11,875.00	$ -	$ -	$ 11,875.00	100%
730	096KU15	Provide Safety Stat BI-KU15	$ 12,508.32	$ -	$ -	$ 12,508.32	100%
731	100KU17	Earlington MW BB Yr 1/2-KU17	$ 20,000.00	$ -	$ -	$ 20,000.00	100%
732	113KU15	Tech Ref desk & laptops-KU15	$ 95,724.06	$ -	$ -	$ 95,724.06	100%
733	120KU14	UC&C-KU14	$ 1,103,081.35	$ -	$ -	$ 1,103,081.35	100%
734	120KU15	UC&C-KU15	$ 160,333.22	$ -	$ -	$ 160,333.22	100%
735	121KU14	Transmission Outage App-KU14	$ 337,350.46	$ -	$ -	$ 337,350.46	100%

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Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
736	121KU15	Transmission Outage App-KU15	$ 34,833.24	$ -	$ -	$ 34,833.24	100%
737	122KU14	Ventyx Mobile Upgrade-KU14	$ 566,775.57	$ -	$ -	$ 566,775.57	100%
738	123929KU	GS SL Micro Digestor KU	$ 20,740.00	$ -	$ -	$ 20,740.00	100%
739	124489KU	TCKU SCREEN HOUSE	$ (43,061.40)	$ -	$ -	$ (43,061.40)	100%
740	130321KU	REPLACE FIBER REACH NODES-KU	$ 101,883.03	$ -	$ -	$ 101,883.03	100%
741	131615KU	TCKU REPL STACK RECL CABL	$ 18,404.49	$ -	$ -	$ 18,404.49	100%
742	131629KU	TCKU SAFETY ERT 2013	$ 87.00	$ -	$ -	$ 87.00	100%
743	131915KU	Scanning Equip-KU	$ 9,150.00	$ -	$ -	$ 9,150.00	100%
744	131936KU	H2O Merc Analyzer-KU	$ 21,751.62	$ -	$ -	$ 21,751.62	100%
745	131943KU	SO3 Monitors-KU	$ (8,837.75)	$ -	$ -	$ (8,837.75)	100%
746	131KU15	Barlow Connect-KU15	$ 79,166.64	$ -	$ -	$ 79,166.64	100%
747	132928KU	GS CDM Aurora - KU	$ 102,088.28	$ -	$ -	$ 102,088.28	100%
748	133607KU	TC KU AC MOTOR FLTR UPGRD	$ (39.21)	$ -	$ -	$ (39.21)	100%
749	133621KU	TC KU LAB MONIT 2014	$ 22,670.72	$ -	$ -	$ 22,670.72	100%
750	133652KU	TC KU SAFETY ERT 2014	$ 22,387.77	$ -	$ -	$ 22,387.77	100%
751	133675KU	TC KU CATHODIC PROTECTION	$ 23,961.72	$ -	$ -	$ 23,961.72	100%
752	133681KU	TC KU PREDICTIVE MTCE	$ 16,305.15	$ -	$ -	$ 16,305.15	100%
753	133701KU	TC KU RPL C SVC BLDG CHILL	$ 82,608.75	$ -	$ -	$ 82,608.75	100%
754	133705KU	TC KU CBU BKT & CHN RPL	$ 108,134.32	$ -	$ -	$ 108,134.32	100%
755	133KU15	Cascade Impl Gen Relays-KU15	$ 5,000.00	$ -	$ -	$ 5,000.00	100%
756	134044KU	TC2 KU ID FAN WEATHER ENCLOSE	$ 50.27	$ -	$ -	$ 50.27	100%
757	134110KU	TC2 KU SCR LAYER 1 REPLACE	$ 735,924.56	$ -	$ -	$ 735,924.56	100%
758	134111KU	TC2 SCR L2 REPLACE-KU	$ 266,490.00	$ -	$ -	$ 266,490.00	100%
759	134112KU	TC CT KU INSTALL AUX TRANS	$ 76,569.38	$ -	$ -	$ 76,569.38	100%
760	134687KU	Call Recording Replace-KU13	$ 22,207.76	$ -	$ -	$ 22,207.76	100%
761	134KU15	Cascade Corp Sec Assets-KU14	$ 23,750.00	$ -	$ -	$ 23,750.00	100%
762	135697KU	Revenue Collect Enh-KU11	$ (0.70)	$ -	$ -	$ (0.70)	100%
763	135810KU	Billing Enhancements-KU12	$ 52,212.16	$ -	$ -	$ 52,212.16	100%
764	135KU15	Central Firewall Mgmt-KU15	$ 9,090.89	$ -	$ -	$ 9,090.89	100%
765	136480KU	GS GE Test Equip Pool KU	$ 113,363.30	$ -	$ -	$ 113,363.30	100%
766	136545KU	GS SL Coal Balance KU	$ 5,685.94	$ -	$ -	$ 5,685.94	100%
767	136546KU	GS Oil Test KU	$ 15,290.00	$ -	$ -	$ 15,290.00	100%
768	136KU15	Citrix XenDesk True-up-KU15	$ 4,166.66	$ -	$ -	$ 4,166.66	100%
769	137671KU	TC2 KU PJFF BAGS & CAGES	$ 306,088.05	$ -	$ -	$ 306,088.05	100%
770	137819KU	Exchange HA Re-architect-KU13	$ 27,520.93	$ -	$ -	$ 27,520.93	100%
771	137826KU	Upgrade F5-KU13	$ 75,380.58	$ -	$ -	$ 75,380.58	100%
772	137KU15	Citrix XenMobile True-up-KU15	$ 2,083.34	$ -	$ -	$ 2,083.34	100%
773	138687KU	Low Income Enhance-KU12	$ 0.46	$ -	$ -	$ 0.46	100%
774	138772KU	CT Land - KU	$ 6,873.22	$ -	$ -	$ 6,873.22	100%
775	138835KU	Jabber - KU12	$ 5,835.19	$ -	$ -	$ 5,835.19	100%
776	138898KU	Enterprise Info Mgmt-KU12	$ 429,109.37	$ -	$ -	$ 429,109.37	100%
777	138KU15	CTS/AFB Enhancement-KU15	$ 13,333.28	$ -	$ -	$ 13,333.28	100%
778	139146KU	OpenText Email Upgrade-KU13	$ 1,993.00	$ -	$ -	$ 1,993.00	100%
779	139387KU	GS GE PR Reliability KU	$ (15,888.83)	$ -	$ -	$ (15,888.83)	100%
780	139490KU	CIP COMPLIANCE INF-KU13	$ 589.56	$ -	$ -	$ 589.56	100%
781	139595KU	GS GE DME Phase II KU	$ 7,354.20	$ -	$ -	$ 7,354.20	100%
782	139598KU	GS GE Aux Trans Prot KU	$ 75,612.66	$ -	$ -	$ 75,612.66	100%
783	139600KU	GS CDM PRC-05 Collect KU	$ 11,675.00	$ -	$ -	$ 11,675.00	100%
784	139620KU	GS GE Bently Sys KU	$ 30,000.00	$ -	$ -	$ 30,000.00	100%
785	139633KU	GS CDM LED Display KU	$ 6,100.00	$ -	$ -	$ 6,100.00	100%
786	139636KU	GS CDM PRC-05 Battry KU	$ 18,316.00	$ -	$ -	$ 18,316.00	100%
787	139638KU	GS CDM CIP Ver 5.0 KU	$ 185,000.00	$ -	$ -	$ 185,000.00	100%
788	139640KU	GS CDM GVR Log KU	$ 30,000.00	$ -	$ -	$ 30,000.00	100%
789	139644KU	GS SL Lab Wrk Bench KU	$ 11,964.08	$ -	$ -	$ 11,964.08	100%
790	139693KU	GS GE TC DI KU	$ 3,272.22	$ -	$ -	$ 3,272.22	100%
791	139695KU	GS GE GR DI	$ 17,378.64	$ -	$ -	$ 17,378.64	100%
792	139763KU	TC KU ACID INJECTION FA	$ 7,270.49	$ -	$ -	$ 7,270.49	100%
793	139770KU	TC KU FIRE PROT SERV BUILD	$ 55,200.00	$ -	$ -	$ 55,200.00	100%
794	139771KU	TC2 KU CO MONITOR SYS	$ 20,314.71	$ -	$ -	$ 20,314.71	100%
795	139778KU	TC KU FA PIPING SILO	$ 20,443.72	$ -	$ -	$ 20,443.72	100%
796	139799KU	TC CT KU UPGD NITRO PURGE	$ 48,936.35	$ -	$ -	$ 48,936.35	100%
797	139KU15	CTS/AFB-Accting Enhance-KU15	$ 16,666.62	$ -	$ -	$ 16,666.62	100%
798	140012KU	TC CT KU HMI UPGRD	$ 136,094.70	$ -	$ -	$ 136,094.70	100%
799	140023KU	TC2 KU EHC TEMP CONTRL	$ 153,659.78	$ -	$ -	$ 153,659.78	100%
800	140105KU	CR7 CCGT INVENTORY KU	$ (514,944.77)	$ -	$ -	$ (514,944.77)	100%
801	140160KU	TC2 KU LST PUMPS-BACKUP	$ 645.44	$ -	$ -	$ 645.44	100%
802	140234KU	TC2 KU TURBINE COUP BOLTS	$ 251,230.43	$ -	$ -	$ 251,230.43	100%

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803	140342KU	OG MISC TOOLS KU	$ 10,232.70	$ -	$ -	$ 10,232.70	100%
804	140378KU	TC2 KU HMI UPFATE TURB	$ 45,586.77	$ -	$ -	$ 45,586.77	100%
805	140597KU	TC KU GAS IGNITE FUEL	$ 249,320.62	$ -	$ -	$ 249,320.62	100%
806	140609KU	TC2 KU WESP IMPROV	$ 120,667.16	$ -	$ -	$ 120,667.16	100%
807	140612KU	TC2 KU STATIC EXC TFORMER	$ 59,837.70	$ -	$ -	$ 59,837.70	100%
808	140616KU	TC KU CONVEYOR BELTS 2014	$ 103,569.00	$ -	$ -	$ 103,569.00	100%
809	140655KU	GS GE TCCT Hrdng KU	$ 245,483.11	$ -	$ -	$ 245,483.11	100%
810	140657KU	GS GE BRCT Hrdng KU	$ 585,229.08	$ -	$ -	$ 585,229.08	100%
811	140919KU	TC2 KU TRANSITION ROOF TUBES	$ 604,990.10	$ -	$ -	$ 604,990.10	100%
812	140KU15	Oracle Data Arch/Purge-KU15	$ 8,333.32	$ -	$ -	$ 8,333.32	100%
813	141114KU	App Sec Initiative-KU13	$ 41,912.45	$ -	$ -	$ 41,912.45	100%
814	142496KU	TC KU BENTLY NEVADA PHASE II	$ 97,223.12	$ -	$ -	$ 97,223.12	100%
815	142497KU	EE Enhance Phase III-KU13	$ 6,764.79	$ -	$ -	$ 6,764.79	100%
816	142652 KU	PR13 Gen Protection Relays KU	$ (71.26)	$ -	$ -	$ (71.26)	100%
817	142664KU	RoD Upgrade-KU13	$ 3,429.05	$ -	$ -	$ 3,429.05	100%
818	142684KU	SHAREPOINT 2013-KU13	$ 18,396.74	$ -	$ -	$ 18,396.74	100%
819	142687KU	iFactor Upgrade-KU13	$ 13,286.74	$ -	$ -	$ 13,286.74	100%
820	142688KU	MV90 Web-KU13	$ 1,008.54	$ -	$ -	$ 1,008.54	100%
821	142705KU	TC KU DOZER 2013	$ (29,540.73)	$ -	$ -	$ (29,540.73)	100%
822	142720KU	South Paducah DACS	$ 49,483.75	$ -	$ -	$ 49,483.75	100%
823	142783 KU	PR13 Hydrogen Purity Meter KU	$ 2,417.81	$ -	$ -	$ 2,417.81	100%
824	142818KU	DB Backup-KU13	$ 8,104.14	$ -	$ -	$ 8,104.14	100%
825	142819KU	Telecom Monitor Enhance-KU13	$ 6,595.44	$ -	$ -	$ 6,595.44	100%
826	142831KU	OpenText Email Mgmt-KU13	$ 10,006.12	$ -	$ -	$ 10,006.12	100%
827	142846KU	Storage Reporting Tool-KU13	$ 32,512.80	$ -	$ -	$ 32,512.80	100%
828	142880KU	TCCT8 KU BLADING ISSUE	$ (34.29)	$ -	$ -	$ (34.29)	100%
829	142989KU	TC KU OFFICE REBUILD 2013	$ 6,815.76	$ -	$ -	$ 6,815.76	100%
830	142997KU	Isilon Test Cluster-KU13	$ 1,615.84	$ -	$ -	$ 1,615.84	100%
831	142KU15	Implement Sec Mgmt Prod-KU15	$ 17,857.13	$ -	$ -	$ 17,857.13	100%
832	143009KU	Test Drive Monitoring-KU13	$ 6,926.37	$ -	$ -	$ 6,926.37	100%
833	143070KU	FERC EQR-KU13	$ 27,547.66	$ -	$ -	$ 27,547.66	100%
834	143104 KU	Paddys Run PI Historian KU	$ 54,702.03	$ -	$ -	$ 54,702.03	100%
835	143320KU	TC KU MACH SHOP EQUIP	$ 4,129.37	$ -	$ -	$ 4,129.37	100%
836	143403 KU	PR13 Server Upgrade KU	$ 70,500.14	$ -	$ -	$ 70,500.14	100%
837	143570KU	GS GE Lab Equip KU 2014	$ 50,267.96	$ -	$ -	$ 50,267.96	100%
838	143585KU	TC2 KU SCR ASH SWEEP	$ 108,828.10	$ -	$ -	$ 108,828.10	100%
839	143640 KU	CR7 NGCC Inventory KU	$ 1,561,532.85	$ -	$ -	$ 1,561,532.85	100%
840	143647KU	GS GE Flue Gas Sampling Equip	$ 10,394.52	$ -	$ -	$ 10,394.52	100%
841	143726KU	TC CT KU REFURB BLADES	$ 314,999.94	$ -	$ -	$ 314,999.94	100%
842	143736 KU	PR13 Fire Pump (Spare) KU	$ 10,513.67	$ -	$ -	$ 10,513.67	100%
843	143792KU	TC KU RWD C COAL CONV MTR	$ 9,747.63	$ -	$ -	$ 9,747.63	100%
844	143824KU	GS GE Metallurgical Mnting KU	$ 5,527.46	$ -	$ -	$ 5,527.46	100%
845	143833KU	GS GE Alloy Analyzer KU	$ 18,331.71	$ -	$ -	$ 18,331.71	100%
846	143864 KU	PR Gas Pipe Line KU	$ 592,847.28	$ -	$ -	$ 592,847.28	100%
847	143KU15	HP QC Upgrade to ALM-KU15	$ 12,500.00	$ -	$ -	$ 12,500.00	100%
848	144101KU	GS CDM ACS Scanstation KU	$ 6,172.71	$ -	$ -	$ 6,172.71	100%
849	144460KU	TC KU OFFICE REBUILD 2014	$ 40,091.01	$ -	$ -	$ 40,091.01	100%
850	144475KU	GS GE CORS KU	$ 20,183.00	$ -	$ -	$ 20,183.00	100%
851	144490KU	GS GE AWARE KU	$ 15,290.00	$ -	$ -	$ 15,290.00	100%
852	144649KU	TC KU BAP N DIKE INT SLOPE	$ 142,200.00	$ -	$ -	$ 142,200.00	100%
853	144651KU	TC KU BAP N DIKE EXT SLOPE	$ 61,200.00	$ -	$ -	$ 61,200.00	100%
854	144653KU	TC KU BAP W DIKE EXT SLOPE	$ 37,800.00	$ -	$ -	$ 37,800.00	100%
855	144655KU	TC KU WT RO SYSTEM UPG	$ 5,161.35	$ -	$ -	$ 5,161.35	100%
856	144675KU	GS GE TC DI Instrumentation KU	$ 101,280.00	$ -	$ -	$ 101,280.00	100%
857	144684KU	TC2 KU SVC ELEVATOR UPG	$ 13,842.00	$ -	$ -	$ 13,842.00	100%
858	144699KU	TC2 KU FD BLADE REPL	$ 149,864.93	$ -	$ -	$ 149,864.93	100%
859	145036KU	TC KU CEM COAL UNIT SERVER	$ 6,338.42	$ -	$ -	$ 6,338.42	100%
860	145039KU	GS RD Solar Chrging Station KU	$ 130,000.00	$ -	$ -	$ 130,000.00	100%
861	145848KU	TC KU LAPPING MACHINE	$ 12,117.57	$ -	$ -	$ 12,117.57	100%
862	145878KU	TC KU RO MEMB SYST UPG	$ 31,692.11	$ -	$ -	$ 31,692.11	100%
863	145KU15	Oracle HTTP Servers-KU15	$ 4,166.66	$ -	$ -	$ 4,166.66	100%
864	146014KU	TC CT KU CEM ANALYZERS	$ 68,961.82	$ -	$ -	$ 68,961.82	100%
865	146KU15	UC4 Upgrade to V10-KU15	$ 1,875.00	$ -	$ -	$ 1,875.00	100%
866	147KU15	Upgrade Quest to SOA 11g-KU15	$ 6,249.98	$ -	$ -	$ 6,249.98	100%
867	148KU15	Upgrade Quick Test Pro-KU15	$ 10,416.68	$ -	$ -	$ 10,416.68	100%
868	149KU15	Upgrade SAP Test Data-KU15	$ 8,333.34	$ -	$ -	$ 8,333.34	100%
869	152KU15	LogRhythm Tech Upg/Ref-KU15	$ 4,166.67	$ -	$ -	$ 4,166.67	100%

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870	155KU15	NAS Capacity Expansion-KU15	$ 16,666.66	$ -	$ -	$ 16,666.66	100%
871	156KU15	Sys Mgmt - SCCM Upgrade-KU15	$ 18,833.32	$ -	$ -	$ 18,833.32	100%
872	157KU15	EMS CIP-KU15	$ 4,642.41	$ -	$ -	$ 4,642.41	100%
873	158KU15	FIM Replacement-KU15	$ 74,999.98	$ -	$ -	$ 74,999.98	100%
874	160KU15	Maximo Licenses-KU15	$ 10,833.34	$ -	$ -	$ 10,833.34	100%
875	161KU15	Reliability Report Enh-KU15	$ 12,499.96	$ -	$ -	$ 12,499.96	100%
876	163KU15	SAP CRM/ECC Enhancement-KU15	$ 41,666.58	$ -	$ -	$ 41,666.58	100%
877	164KU15	TRODS-KU15	$ 4,545.45	$ -	$ -	$ 4,545.45	100%
878	165KU15	Non-SCADA Load Data-KU15	$ 15,833.32	$ -	$ -	$ 15,833.32	100%
879	166KU15	ROD Enhancements-KU15	$ 2,083.34	$ -	$ -	$ 2,083.34	100%
880	169KU15	Expand My Account & Apps-KU15	$ 20,833.34	$ -	$ -	$ 20,833.34	100%
881	170KU15	Low Income Assist Portal-KU15	$ 16,666.62	$ -	$ -	$ 16,666.62	100%
882	171KU15	Rev Collections Impl-KU15	$ 6,250.00	$ -	$ -	$ 6,250.00	100%
883	172KU15	Monitoring Project-KU15	$ 9,090.89	$ -	$ -	$ 9,090.89	100%
884	175KU15	Replace RedHat Servers-KU15	$ 10,638.82	$ -	$ -	$ 10,638.82	100%
885	176KU15	UC&C/CUCM Major Upgrade-KU15	$ 13,749.97	$ -	$ -	$ 13,749.97	100%
886	178KU15	Upgrade Quest Server-KU15	$ 9,374.98	$ -	$ -	$ 9,374.98	100%
887	179KU15	SE KY Alt Buildout Y1/3-KU15	$ 158,333.24	$ -	$ -	$ 158,333.24	100%
888	200KU15	Customer Bill Redesign-KU15	$ 41,666.66	$ -	$ -	$ 41,666.66	100%
889	201KU14	Auto Pymt Arrangements-KU14	$ 93,094.57	$ -	$ -	$ 93,094.57	100%
890	202KU15	Trans OATT Billing Tool-KU15	$ 11,363.64	$ -	$ -	$ 11,363.64	100%
891	203KU14	EDI Phase III - Form 820-KU14	$ 67,200.18	$ -	$ -	$ 67,200.18	100%
892	207KU14	SOA Upgrade-KU14	$ 135,712.49	$ -	$ -	$ 135,712.49	100%
893	208KU14	Convert BW to Micr Tools-KU14	$ 182,493.02	$ -	$ -	$ 182,493.02	100%
894	209KU14	CCS DB Serv Virtual-KU14	$ 43,767.00	$ -	$ -	$ 43,767.00	100%
895	210KU14	OTN Core Rings-KU14	$ 159,471.07	$ -	$ -	$ 159,471.07	100%
896	211KU14	TeamMate Reporting-KU14	$ 10,000.00	$ -	$ -	$ 10,000.00	100%
897	212KU14	FERCH TOOLS-KU14	$ 5,891.41	$ -	$ -	$ 5,891.41	100%
898	213KU14	Netscout Expan-KU14	$ 36,443.96	$ -	$ -	$ 36,443.96	100%
899	214KU14	Citrix Mobile Access-KU14	$ 148,583.95	$ -	$ -	$ 148,583.95	100%
900	215KU14	My Acct Website Enhance-KU14	$ 139,339.44	$ -	$ -	$ 139,339.44	100%
901	216KU14	EE Comm Enroll Enhance-KU14	$ 96,287.95	$ -	$ -	$ 96,287.95	100%
902	217KU14	EE Oracle to CCS Interf-KU14	$ 121,424.65	$ -	$ -	$ 121,424.65	100%
903	219KU14	Primavera P6-KU14	$ 34,399.86	$ -	$ -	$ 34,399.86	100%
904	220KU14	IOC Enhancements-KU14	$ 83,653.11	$ -	$ -	$ 83,653.11	100%
905	221KU14	HP/QC Upgrade-KU14	$ 25,974.73	$ -	$ -	$ 25,974.73	100%
906	222KU14	SAP Regression Suite-KU14	$ 162,451.00	$ -	$ -	$ 162,451.00	100%
907	223KU14	HR Dashboard Enhance-KU14	$ 14,401.32	$ -	$ -	$ 14,401.32	100%
908	224KU14	Microsoft EA-KU14	$ 193,954.16	$ -	$ -	$ 193,954.16	100%
909	225KU14	Monitoring Infrastr-KU14	$ 140,198.53	$ -	$ -	$ 140,198.53	100%
910	226KU14	Sys Mgmt Distrib Points-KU14	$ 28,250.00	$ -	$ -	$ 28,250.00	100%
911	227KU14	Paducah Alt MW BB Build-KU14	$ 717,288.74	$ -	$ -	$ 717,288.74	100%
912	229KU14	Cascade Telecom-KU14	$ 14,480.20	$ -	$ -	$ 14,480.20	100%
913	230KU14	SAG Upgrade-KU14	$ 17,472.00	$ -	$ -	$ 17,472.00	100%
914	231KU14	Contractor Health-KU14	$ 93,500.09	$ -	$ -	$ 93,500.09	100%
915	233KU14	EMS Switch Replacement-KU14	$ 61,600.00	$ -	$ -	$ 61,600.00	100%
916	234KU14	Damage Assess Enhance-KU14	$ 140,000.00	$ -	$ -	$ 140,000.00	100%
917	235KU14	PowerPlant VA Prop Tax-KU2014	$ 37,400.00	$ -	$ -	$ 37,400.00	100%
918	236KU14	Oracle Regression Test-KU14	$ 88,732.00	$ -	$ -	$ 88,732.00	100%
919	237KU14	NMS Enhancements-KU14	$ 22,400.00	$ -	$ -	$ 22,400.00	100%
920	238KU14	AutoCad Licenses-KU14	$ 5,874.40	$ -	$ -	$ 5,874.40	100%
921	239KU14	Pipeline Toolbox HDD-KU14	$ 1,400.00	$ -	$ -	$ 1,400.00	100%
922	240KU14	Intranet Redesign-KU14	$ 70,500.00	$ -	$ -	$ 70,500.00	100%
923	241KU14	Legal Hold-KU14	$ 50,250.00	$ -	$ -	$ 50,250.00	100%
924	242KU14	Upgrade HPQC Licenses-KU14	$ 44,250.00	$ -	$ -	$ 44,250.00	100%
925	243KU14	Data Domain Expansion-KU14	$ 450,209.00	$ -	$ -	$ 450,209.00	100%
926	244KU14	PSS MOD Software-KU14	$ 76,334.50	$ -	$ -	$ 76,334.50	100%
927	246KU14	Handheld Replacet-KU14	$ 616,000.00	$ -	$ -	$ 616,000.00	100%
928	400KU15	OTN Core Rings Y1/2 LEX-KU15	$ 348,333.32	$ -	$ -	$ 348,333.32	100%
929	CCAPR156	Capital CAP/REG/RECL - 011560	$ 46,980.99	$ -	$ -	$ 46,980.99	100%
930	CCAPR216	Capital CAP/REG/RECl - 012160	$ 76,321.37	$ -	$ -	$ 76,321.37	100%
931	CCAPR236	Capital CAP/REG/RECL - 012360	$ 50,737.22	$ -	$ -	$ 50,737.22	100%
932	CCAPR246	Capital CAP/REG/RECL - 012460	$ 1,246.99	$ -	$ -	$ 1,246.99	100%
933	CCAPR256	Capital CAP/REG/RECL - 012560	$ 4,074.13	$ -	$ -	$ 4,074.13	100%
934	CCAPR315	Capital CAP/REG/RECL - 013150	$ 19,732.97	$ -	$ -	$ 19,732.97	100%
935	CCAPR366	Capital CAP/REG/RECL - 013660	$ 27,675.40	$ -	$ -	$ 27,675.40	100%
936	CCAPR416	Capital CAP/REG/RECL - 014160	$ 18,166.45	$ -	$ -	$ 18,166.45	100%

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937	CCAPR426	Capital CAP/REG/RECL - 014260	$ 14,482.39	$ -	$ -	$ 14,482.39	100%
938	CCAPR766	Capital CAP/REG/RECL - 017660	$ 26,863.94	$ -	$ -	$ 26,863.94	100%
939	CEMTR582	KU Electric Meters - 015820	$ 2,158,416.51	$ -	$ -	$ 2,158,416.51	100%
940	CKM010514	KU MAJOR STORM 010514	$ (380,961.77)	$ -	$ -	$ (380,961.77)	100%
941	CKM020414	KU MAJOR STORM 020414	$ (294,223.22)	$ -	$ -	$ (294,223.22)	100%
942	CKM021314	KU MAJOR STORM 021314	$ (41,620.33)	$ -	$ -	$ (41,620.33)	100%
943	CKM030214	KU MAJOR STORM 030214	$ 118.10	$ -	$ -	$ 118.10	100%
944	CKM042814	KU MAJOR STORM 042814	$ (1.78)	$ -	$ -	$ (1.78)	100%
945	CKM052114	KU MAJOR STORM 052114	$ 17.66	$ -	$ -	$ 17.66	100%
946	CKM060414	KU MAJOR STORM 060414	$ 1.00	$ -	$ -	$ 1.00	100%
947	CKM061014	KU MAJOR STORM 061014	$ 1.00	$ -	$ -	$ 1.00	100%
948	CKM070714	KU MAJOR STORM 070714	$ 1.00	$ -	$ -	$ 1.00	100%
949	CKM072614	KU MAJOR STORM 072614	$ 1.00	$ -	$ -	$ 1.00	100%
950	CKM103113	KU MAJOR STORM 103113	$ (2,520.91)	$ -	$ -	$ (2,520.91)	100%
951	CKM122113	KU MAJOR STORM 122113	$ (14,746.57)	$ -	$ -	$ (14,746.57)	100%
952	CNBCD156O	NB Comm OH - 011560	$ 191,419.67	$ -	$ -	$ 191,419.67	100%
953	CNBCD156U	NB Comm UG - 011560	$ 74,044.17	$ -	$ -	$ 74,044.17	100%
954	CNBCD216O	NB Comm OH - 012160	$ 465,902.38	$ -	$ -	$ 465,902.38	100%
955	CNBCD216U	NB Comm UG - 012160	$ 366,210.13	$ -	$ -	$ 366,210.13	100%
956	CNBCD236O	NB Comm OH - 012360	$ 237,170.95	$ -	$ -	$ 237,170.95	100%
957	CNBCD236U	NB Comm UG - 012360	$ 150,495.72	$ -	$ -	$ 150,495.72	100%
958	CNBCD246O	NB Comm OH - 012460	$ 231,195.31	$ -	$ -	$ 231,195.31	100%
959	CNBCD246U	NB Comm UG - 012460	$ 69,109.79	$ -	$ -	$ 69,109.79	100%
960	CNBCD256O	NB Comm OH - 012560	$ 344,839.74	$ -	$ -	$ 344,839.74	100%
961	CNBCD256U	NB Comm UG - 012560	$ 215,639.20	$ -	$ -	$ 215,639.20	100%
962	CNBCD315O	NB Comm OH - 013150	$ 975,839.88	$ -	$ -	$ 975,839.88	100%
963	CNBCD315U	NB Comm UG - 013150	$ 1,038,629.25	$ -	$ -	$ 1,038,629.25	100%
964	CNBCD366O	NB Comm OH - 013660	$ 448,289.75	$ -	$ -	$ 448,289.75	100%
965	CNBCD366U	NB Comm UG - 013660	$ 300,147.04	$ -	$ -	$ 300,147.04	100%
966	CNBCD416O	NB Comm OH - 014160	$ 129,457.15	$ -	$ -	$ 129,457.15	100%
967	CNBCD416U	NB Comm UG - 014160	$ 40,025.59	$ -	$ -	$ 40,025.59	100%
968	CNBCD426O	NB Comm OH - 014260	$ 229,572.25	$ -	$ -	$ 229,572.25	100%
969	CNBCD426U	NB Comm UG - 014260	$ 251,931.72	$ -	$ -	$ 251,931.72	100%
970	CNBCD766O	NB Comm OH - 017660	$ 151,094.96	$ -	$ -	$ 151,094.96	100%
971	CNBCD766U	NB Comm UG - 017660	$ 100,879.11	$ -	$ -	$ 100,879.11	100%
972	CNBRD156O	NB Resid OH - 011560	$ 678,384.59	$ -	$ -	$ 678,384.59	100%
973	CNBRD156U	NB Resid UG - 011560	$ 184,646.00	$ -	$ -	$ 184,646.00	100%
974	CNBRD216O	NB Resid OH - 012160	$ 301,342.09	$ -	$ -	$ 301,342.09	100%
975	CNBRD216U	NB Resid UG - 012160	$ 205,934.33	$ -	$ -	$ 205,934.33	100%
976	CNBRD236O	NB Resid OH - 012360	$ 279,810.35	$ -	$ -	$ 279,810.35	100%
977	CNBRD236U	NB Resid UG - 012360	$ 174,034.31	$ -	$ -	$ 174,034.31	100%
978	CNBRD246O	NB Resid OH - 012460	$ 323,977.58	$ -	$ -	$ 323,977.58	100%
979	CNBRD246U	NB Resid UG - 012460	$ 236,580.17	$ -	$ -	$ 236,580.17	100%
980	CNBRD256O	NB Resid OH - 012560	$ 296,825.98	$ -	$ -	$ 296,825.98	100%
981	CNBRD256U	NB Resid UG - 012560	$ 274,629.28	$ -	$ -	$ 274,629.28	100%
982	CNBRD315O	NB Resid OH - 013150	$ 1,177,774.12	$ -	$ -	$ 1,177,774.12	100%
983	CNBRD315U	NB Resid UG - 013150	$ 1,707,166.59	$ -	$ -	$ 1,707,166.59	100%
984	CNBRD366O	NB Resid OH - 013660	$ 481,787.66	$ -	$ -	$ 481,787.66	100%
985	CNBRD366U	NB Resid UG - 013660	$ 295,619.43	$ -	$ -	$ 295,619.43	100%
986	CNBRD416O	NB Resid OH - 014160	$ 655,655.00	$ -	$ -	$ 655,655.00	100%
987	CNBRD416U	NB Resid UG - 014160	$ 80,684.25	$ -	$ -	$ 80,684.25	100%
988	CNBRD426O	NB Resid OH - 014260	$ 352,377.64	$ -	$ -	$ 352,377.64	100%
989	CNBRD426U	NB Resid UG - 014260	$ 279,122.71	$ -	$ -	$ 279,122.71	100%
990	CNBRD766O	NB Resid OH - 017660	$ 607,005.64	$ -	$ -	$ 607,005.64	100%
991	CNBRD766U	NB Resid UG - 017660	$ 123,245.28	$ -	$ -	$ 123,245.28	100%
992	CNBSV156O	NB Elect Serv OH - 011560	$ 508,503.59	$ -	$ -	$ 508,503.59	100%
993	CNBSV156U	NB Elect Serv UG - 011560	$ 207,935.08	$ -	$ -	$ 207,935.08	100%
994	CNBSV216O	NB Elect Serv OH - 012160	$ 240,380.48	$ -	$ -	$ 240,380.48	100%
995	CNBSV216U	NB Elect Serv UG - 012160	$ 315,555.00	$ -	$ -	$ 315,555.00	100%
996	CNBSV236O	NB Elect Serv OH - 012360	$ 405,106.84	$ -	$ -	$ 405,106.84	100%
997	CNBSV236U	NB Elect Serv UG - 012360	$ 361,640.19	$ -	$ -	$ 361,640.19	100%
998	CNBSV246O	NB Elect Serv OH - 012460	$ 417,214.11	$ -	$ -	$ 417,214.11	100%
999	CNBSV246U	NB Elect Serv UG - 012460	$ 391,371.11	$ -	$ -	$ 391,371.11	100%
1000	CNBSV256O	NB Elect Serv OH - 012560	$ 149,867.76	$ -	$ -	$ 149,867.76	100%
1001	CNBSV256U	NB Elect Serv UG - 012560	$ 249,469.08	$ -	$ -	$ 249,469.08	100%
1002	CNBSV315O	NB Elect Serv OH - 013150	$ 866,228.34	$ -	$ -	$ 866,228.34	100%
1003	CNBSV315U	NB Elect Serv UG - 013150	$ 1,577,494.41	$ -	$ -	$ 1,577,494.41	100%

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Construction Projects
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			Accumulated Costs				
Line No.	Project No.	Description Of Project	Construction Amount	AFUDC Capitalized	Indirect Costs Other	Total Cost	Estimated Physical Percent Completed
(A)	(B)	(C)	(D)	(E)	(F)*	(G=D+E+F)	(H=D/G)
1004	CNBSV366O	NB Elect Serv OH - 013660	$ 345,428.25	$ -	$ -	$ 345,428.25	100%
1005	CNBSV366U	NB Elect Serv UG - 013660	$ 262,249.28	$ -	$ -	$ 262,249.28	100%
1006	CNBSV416O	NB Elect Serv OH - 014160	$ 187,292.60	$ -	$ -	$ 187,292.60	100%
1007	CNBSV416U	NB Elect Serv UG - 014160	$ 68,983.91	$ -	$ -	$ 68,983.91	100%
1008	CNBSV426O	NB Elect Serv OH - 014260	$ 194,245.46	$ -	$ -	$ 194,245.46	100%
1009	CNBSV426U	NB Elect Serv UG - 014260	$ 213,128.44	$ -	$ -	$ 213,128.44	100%
1010	CNBSV766O	NB Elect Serv OH - 017660	$ 235,412.16	$ -	$ -	$ 235,412.16	100%
1011	CNBSV766U	NB Elect Serv UG - 017660	$ 81,728.17	$ -	$ -	$ 81,728.17	100%
1012	CPBWK156	El Public Works - 011560	$ 164,048.23	$ -	$ -	$ 164,048.23	100%
1013	CPBWK216	El Public Works - 012160	$ 177,790.97	$ -	$ -	$ 177,790.97	100%
1014	CPBWK236	El Public Works - 012360	$ 29,648.60	$ -	$ -	$ 29,648.60	100%
1015	CPBWK246	El Public Works - 012460	$ 156,864.17	$ -	$ -	$ 156,864.17	100%
1016	CPBWK256	El Public Works - 012560	$ 84,994.72	$ -	$ -	$ 84,994.72	100%
1017	CPBWK315	El Public Works - 013150	$ 470,604.64	$ -	$ -	$ 470,604.64	100%
1018	CPBWK366	El Public Works - 013660	$ 256,265.07	$ -	$ -	$ 256,265.07	100%
1019	CPBWK416	El Public Works - 014160	$ 36,891.09	$ -	$ -	$ 36,891.09	100%
1020	CPBWK426	El Public Works - 014260	$ 135,647.50	$ -	$ -	$ 135,647.50	100%
1021	CPBWK766	El Public Works - 017660	$ 109,014.76	$ -	$ -	$ 109,014.76	100%
1022	CPOL156	NB Outdoor Lights - 011560	$ 24,297.18	$ -	$ -	$ 24,297.18	100%
1023	CPOL216	NB Outdoor Lights - 012160	$ 2,419.05	$ -	$ -	$ 2,419.05	100%
1024	CPOL236	NB Outdoor Lights - 012360	$ 8,831.31	$ -	$ -	$ 8,831.31	100%
1025	CPOL246	NB Outdoor Lights - 012460	$ 4,910.50	$ -	$ -	$ 4,910.50	100%
1026	CPOL256	NB Outdoor Lights - 012560	$ 5,679.57	$ -	$ -	$ 5,679.57	100%
1027	CPOL315	NB Outdoor Lights - 013150	$ 21,453.78	$ -	$ -	$ 21,453.78	100%
1028	CPOL366	NB Outdoor Lights - 013660	$ 7,860.35	$ -	$ -	$ 7,860.35	100%
1029	CPOL416	NB Outdoor Lights - 014160	$ 6,058.85	$ -	$ -	$ 6,058.85	100%
1030	CPOL426	NB Outdoor Lights - 014260	$ 13,153.21	$ -	$ -	$ 13,153.21	100%
1031	CPOL766	NB Outdoor Lights - 017660	$ 321.74	$ -	$ -	$ 321.74	100%
1032	CRCST156	Cust Requested - 011560	$ 97,864.32	$ -	$ -	$ 97,864.32	100%
1033	CRCST216	Cust Requested - 012160	$ 90,689.31	$ -	$ -	$ 90,689.31	100%
1034	CRCST236	Cust Requested - 012360	$ 62,184.50	$ -	$ -	$ 62,184.50	100%
1035	CRCST246	Cust Requested - 012460	$ (21,700.88)	$ -	$ -	$ (21,700.88)	100%
1036	CRCST256	Cust Requested - 012560	$ 128,889.54	$ -	$ -	$ 128,889.54	100%
1037	CRCST315	Cust Requested - 013150	$ 213,860.17	$ -	$ -	$ 213,860.17	100%
1038	CRCST366	Cust Requested - 013660	$ 80,210.61	$ -	$ -	$ 80,210.61	100%
1039	CRCST416	Cust Requested - 014160	$ 62,466.16	$ -	$ -	$ 62,466.16	100%
1040	CRCST426	Cust Requested - 014260	$ 38,712.75	$ -	$ -	$ 38,712.75	100%
1041	CRCST766	Cust Requested - 017660	$ 94,346.08	$ -	$ -	$ 94,346.08	100%
1042	CRDD156O	Capital Rep Def OH - 011560	$ 1,132,991.87	$ -	$ -	$ 1,132,991.87	100%
1043	CRDD156U	Capital Rep Def UG - 011560	$ 28,273.05	$ -	$ -	$ 28,273.05	100%
1044	CRDD216O	Capital Rep Def OH - 012160	$ 241,638.78	$ -	$ -	$ 241,638.78	100%
1045	CRDD216U	Capital Rep Def UG - 012160	$ 11,026.04	$ -	$ -	$ 11,026.04	100%
1046	CRDD236O	Capital Rep Def OH - 012360	$ 271,019.44	$ -	$ -	$ 271,019.44	100%
1047	CRDD236U	Capital Rep Def UG - 012360	$ 75,140.80	$ -	$ -	$ 75,140.80	100%
1048	CRDD246O	Capital Rep Def OH - 012460	$ 52,901.25	$ -	$ -	$ 52,901.25	100%
1049	CRDD246U	Capital Rep Def UG - 012460	$ 7,483.91	$ -	$ -	$ 7,483.91	100%
1050	CRDD256O	Capital Rep Def OH - 012560	$ 132,760.97	$ -	$ -	$ 132,760.97	100%
1051	CRDD256U	Capital Rep Def UG - 012560	$ 18,083.36	$ -	$ -	$ 18,083.36	100%
1052	CRDD315O	Capital Rep Def OH - 013150	$ 884,210.43	$ -	$ -	$ 884,210.43	100%
1053	CRDD315U	Capital Rep Def UG - 013150	$ 458,193.80	$ -	$ -	$ 458,193.80	100%
1054	CRDD366O	Capital Rep Def OH - 013660	$ 235,999.16	$ -	$ -	$ 235,999.16	100%
1055	CRDD366U	Capital Rep Def UG - 013660	$ 43,021.97	$ -	$ -	$ 43,021.97	100%
1056	CRDD416O	Capital Rep Def OH - 014160	$ 65,171.88	$ -	$ -	$ 65,171.88	100%
1057	CRDD416U	Capital Rep Def UG - 014160	$ 6,169.77	$ -	$ -	$ 6,169.77	100%
1058	CRDD426O	Capital Rep Def OH - 014260	$ 178,489.96	$ -	$ -	$ 178,489.96	100%
1059	CRDD426U	Capital Rep Def UG - 014260	$ 33,228.55	$ -	$ -	$ 33,228.55	100%
1060	CRDD766O	Capital Rep Def OH - 017660	$ 169,238.79	$ -	$ -	$ 169,238.79	100%
1061	CRDD766U	Capital Rep Def UG - 017660	$ 4,741.38	$ -	$ -	$ 4,741.38	100%
1062	CRELD156	Capital Reliability - 011560	$ 143,493.87	$ -	$ -	$ 143,493.87	100%
1063	CRELD216	Capital Reliability - 012160	$ 95,296.74	$ -	$ -	$ 95,296.74	100%
1064	CRELD236	Capital Reliability - 012360	$ 83,449.15	$ -	$ -	$ 83,449.15	100%
1065	CRELD246	Capital Reliability - 012460	$ 24,058.28	$ -	$ -	$ 24,058.28	100%
1066	CRELD256	Capital Reliability - 012560	$ 74,838.97	$ -	$ -	$ 74,838.97	100%
1067	CRELD315	Capital Reliability - 013150	$ 286,231.39	$ -	$ -	$ 286,231.39	100%
1068	CRELD366	Capital Reliability - 013660	$ 204,491.43	$ -	$ -	$ 204,491.43	100%
1069	CRELD416	Capital Reliability - 014160	$ 105,380.39	$ -	$ -	$ 105,380.39	100%
1070	CRELD426	Capital Reliability - 014260	$ 59,755.42	$ -	$ -	$ 59,755.42	100%

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			Accumulated Costs				
Line No.	Project No.	Description Of Project	Construction Amount	AFUDC Capitalized	Indirect Costs Other	Total Cost	Estimated Physical Percent Completed
(A)	(B)	(C)	(D)	(E)	(F)*	(G=D+E+F)	(H=D/G)
1071	CRELD766	Capital Reliability - 017660	$ 92,960.99	$ -	$ -	$ 92,960.99	100%
1072	CRPOL156	Repair Outdoor Lights - 011560	$ 10,503.29	$ -	$ -	$ 10,503.29	100%
1073	CRPOL216	Repair Outdoor Lights - 012160	$ 4,323.63	$ -	$ -	$ 4,323.63	100%
1074	CRPOL236	Repair Outdoor Lights - 012360	$ 9,767.95	$ -	$ -	$ 9,767.95	100%
1075	CRPOL246	Repair Outdoor Lights - 012460	$ 3,217.17	$ -	$ -	$ 3,217.17	100%
1076	CRPOL256	Repair Outdoor Lights - 012560	$ 8,471.30	$ -	$ -	$ 8,471.30	100%
1077	CRPOL315	Repair Outdoor Lights - 013150	$ 3,101.72	$ -	$ -	$ 3,101.72	100%
1078	CRPOL366	Repair Outdoor Lights - 013660	$ 13,535.59	$ -	$ -	$ 13,535.59	100%
1079	CRPOL416	Repair Outdoor Lights - 014160	$ 6,397.00	$ -	$ -	$ 6,397.00	100%
1080	CRPOL426	Repair Outdoor Lights - 014260	$ 14,184.23	$ -	$ -	$ 14,184.23	100%
1081	CRPOL766	Repair Outdoor Lights - 017660	$ 70.06	$ -	$ -	$ 70.06	100%
1082	CRPOLE156	Pole Repair/Replace - 011560	$ 2,297,435.47	$ -	$ -	$ 2,297,435.47	100%
1083	CRPOLE216	Pole Repair/Replace - 012160	$ 436,379.73	$ -	$ -	$ 436,379.73	100%
1084	CRPOLE236	Pole Repair/Replace - 012360	$ 344,403.10	$ -	$ -	$ 344,403.10	100%
1085	CRPOLE246	Pole Repair/Replace - 012460	$ 571,448.67	$ -	$ -	$ 571,448.67	100%
1086	CRPOLE256	Pole Repair/Replace - 012560	$ 281,322.23	$ -	$ -	$ 281,322.23	100%
1087	CRPOLE315	Pole Repair/Replace - 013150	$ 541,812.21	$ -	$ -	$ 541,812.21	100%
1088	CRPOLE366	Pole Repair/Replace - 013660	$ 269,444.82	$ -	$ -	$ 269,444.82	100%
1089	CRPOLE416	Pole Repair/Replace - 014160	$ 157,221.88	$ -	$ -	$ 157,221.88	100%
1090	CRPOLE426	Pole Repair/Replace - 014260	$ 200,653.56	$ -	$ -	$ 200,653.56	100%
1091	CRPOLE766	Pole Repair/Replace - 017660	$ 155,328.31	$ -	$ -	$ 155,328.31	100%
1092	CRSTLT156	Repair Street Lights - 011560	$ 375,190.69	$ -	$ -	$ 375,190.69	100%
1093	CRSTLT216	Repair Street Lights - 012160	$ 219,996.94	$ -	$ -	$ 219,996.94	100%
1094	CRSTLT236	Repair Street Lights - 012360	$ 256,577.50	$ -	$ -	$ 256,577.50	100%
1095	CRSTLT246	Repair Street Lights - 012460	$ 169,185.12	$ -	$ -	$ 169,185.12	100%
1096	CRSTLT256	Repair Street Lights - 012560	$ 235,175.97	$ -	$ -	$ 235,175.97	100%
1097	CRSTLT315	Repair Street Lights - 013150	$ 753,987.75	$ -	$ -	$ 753,987.75	100%
1098	CRSTLT366	Repair Street Lights - 013660	$ 228,808.11	$ -	$ -	$ 228,808.11	100%
1099	CRSTLT416	Repair Street Lights - 014160	$ 137,268.21	$ -	$ -	$ 137,268.21	100%
1100	CRSTLT426	Repair Street Lights - 014260	$ 217,223.26	$ -	$ -	$ 217,223.26	100%
1101	CRSTLT766	Repair Street Lights - 017660	$ 44,067.81	$ -	$ -	$ 44,067.81	100%
1102	CSTLT156	NB Street Lights - 011560	$ 344,819.62	$ -	$ -	$ 344,819.62	100%
1103	CSTLT216	NB Street Lights - 012160	$ 174,665.18	$ -	$ -	$ 174,665.18	100%
1104	CSTLT236	NB Street Lights - 012360	$ 280,437.71	$ -	$ -	$ 280,437.71	100%
1105	CSTLT246	NB Street Lights - 012460	$ 176,183.46	$ -	$ -	$ 176,183.46	100%
1106	CSTLT256	NB Street Lights - 012560	$ 122,828.87	$ -	$ -	$ 122,828.87	100%
1107	CSTLT315	NB Street Lights - 013150	$ 1,555,095.96	$ -	$ -	$ 1,555,095.96	100%
1108	CSTLT366	NB Street Lights - 013660	$ 254,453.42	$ -	$ -	$ 254,453.42	100%
1109	CSTLT416	NB Street Lights - 014160	$ 159,993.38	$ -	$ -	$ 159,993.38	100%
1110	CSTLT426	NB Street Lights - 014260	$ 260,830.12	$ -	$ -	$ 260,830.12	100%
1111	CSTLT766	NB Street Lights - 017660	$ 111,005.33	$ -	$ -	$ 111,005.33	100%
1112	CSTRM156	Cap Minor Storms - 011560	$ 37,325.74	$ -	$ -	$ 37,325.74	100%
1113	CSTRM216	Cap Minor Storms - 012160	$ (188.81)	$ -	$ -	$ (188.81)	100%
1114	CSTRM236	Cap Minor Storms - 012360	$ (4,911.82)	$ -	$ -	$ (4,911.82)	100%
1115	CSTRM246	Cap Minor Storms - 012460	$ 2,189.44	$ -	$ -	$ 2,189.44	100%
1116	CSTRM256	Cap Minor Storms - 012560	$ (1,949.42)	$ -	$ -	$ (1,949.42)	100%
1117	CSTRM315	Cap Minor Storms - 013150	$ (7,070.92)	$ -	$ -	$ (7,070.92)	100%
1118	CSTRM366	Cap Minor Storms - 013660	$ 8,093.58	$ -	$ -	$ 8,093.58	100%
1119	CSTRM416	Cap Minor Storms - 014160	$ (277.28)	$ -	$ -	$ (277.28)	100%
1120	CSTRM426	Cap Minor Storms - 014260	$ 9,123.67	$ -	$ -	$ 9,123.67	100%
1121	CSTRM766	Cap Minor Storms - 017660	$ (1,120.04)	$ -	$ -	$ (1,120.04)	100%
1122	CSTRMKU	Cap KU Major Storms	$ 3,618,425.21	$ -	$ -	$ 3,618,425.21	100%
1123	CSYSEN156	Sys Enh - 011560	$ 39,945.04	$ -	$ -	$ 39,945.04	100%
1124	CSYSEN216	Sys Enh - 012160	$ 218,902.19	$ -	$ -	$ 218,902.19	100%
1125	CSYSEN236	Sys Enh - 012360	$ 65,682.43	$ -	$ -	$ 65,682.43	100%
1126	CSYSEN246	Sys Enh - 012460	$ 16,173.62	$ -	$ -	$ 16,173.62	100%
1127	CSYSEN256	Sys Enh - 012560	$ 52,231.62	$ -	$ -	$ 52,231.62	100%
1128	CSYSEN315	Sys Enh - 013150	$ 414,398.93	$ -	$ -	$ 414,398.93	100%
1129	CSYSEN366	Sys Enh - 013660	$ 70,843.96	$ -	$ -	$ 70,843.96	100%
1130	CSYSEN416	Sys Enh - 014160	$ 77,747.13	$ -	$ -	$ 77,747.13	100%
1131	CSYSEN426	Sys Enh - 014260	$ 60,810.29	$ -	$ -	$ 60,810.29	100%
1132	CSYSEN766	Sys Enh - 017660	$ 90,554.86	$ -	$ -	$ 90,554.86	100%
1133	CTBRD156O	Cap Trouble Orders OH - 011560	$ 216,006.99	$ -	$ -	$ 216,006.99	100%
1134	CTBRD156U	Cap Trouble Orders UG - 011560	$ (12,265.58)	$ -	$ -	$ (12,265.58)	100%
1135	CTBRD216O	Cap Trouble Orders OH - 012160	$ 60,668.52	$ -	$ -	$ 60,668.52	100%
1136	CTBRD216U	Cap Trouble Orders UG - 012160	$ 27,895.42	$ -	$ -	$ 27,895.42	100%
1137	CTBRD236O	Cap Trouble Orders OH - 012360	$ 89,446.97	$ -	$ -	$ 89,446.97	100%

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Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
1138	CTBRD236U	Cap Trouble Orders UG - 012360	$ (11,191.43)	$ -	$ -	$ (11,191.43)	100%
1139	CTBRD246O	Cap Trouble Orders OH - 012460	$ 128,998.16	$ -	$ -	$ 128,998.16	100%
1140	CTBRD246U	Cap Trouble Orders UG - 012460	$ (1,261.23)	$ -	$ -	$ (1,261.23)	100%
1141	CTBRD256O	Cap Trouble Orders OH - 012560	$ 133,322.80	$ -	$ -	$ 133,322.80	100%
1142	CTBRD256U	Cap Trouble Orders UG - 012560	$ 8,121.30	$ -	$ -	$ 8,121.30	100%
1143	CTBRD315O	Cap Trouble Orders OH - 013150	$ 144,248.33	$ -	$ -	$ 144,248.33	100%
1144	CTBRD315U	Cap Trouble Orders UG - 013150	$ 10,252.87	$ -	$ -	$ 10,252.87	100%
1145	CTBRD366O	Cap Trouble Orders OH - 013660	$ 83,965.27	$ -	$ -	$ 83,965.27	100%
1146	CTBRD366U	Cap Trouble Orders UG - 013660	$ 15,046.70	$ -	$ -	$ 15,046.70	100%
1147	CTBRD416O	Cap Trouble Orders OH - 014160	$ 95,408.00	$ -	$ -	$ 95,408.00	100%
1148	CTBRD416U	Cap Trouble Order UG - 014160	$ 8,217.98	$ -	$ -	$ 8,217.98	100%
1149	CTBRD426O	Cap Trouble Orders OH - 014260	$ 260,138.79	$ -	$ -	$ 260,138.79	100%
1150	CTBRD766O	Cap Trouble Orders OH - 017660	$ 161,195.79	$ -	$ -	$ 161,195.79	100%
1151	CTBRD766U	Cap Trouble Orders UG - 017660	$ 3,046.21	$ -	$ -	$ 3,046.21	100%
1152	CTPD156	Capital Thrd Party - 011560	$ 1,165.90	$ -	$ -	$ 1,165.90	100%
1153	CTPD216	Capital Thrd Party - 012160	$ 39,378.18	$ -	$ -	$ 39,378.18	100%
1154	CTPD236	Capital Thrd Party - 012360	$ 104,086.95	$ -	$ -	$ 104,086.95	100%
1155	CTPD246	Capital Thrd Party - 012460	$ 20,572.21	$ -	$ -	$ 20,572.21	100%
1156	CTPD256	Capital Thrd Party - 012560	$ 35,284.50	$ -	$ -	$ 35,284.50	100%
1157	CTPD315	Capital Thrd Party - 013150	$ 116,232.99	$ -	$ -	$ 116,232.99	100%
1158	CTPD366	Capital Thrd Party - 013660	$ 45,103.75	$ -	$ -	$ 45,103.75	100%
1159	CTPD416	Capital Thrd Party - 014160	$ (21,490.00)	$ -	$ -	$ (21,490.00)	100%
1160	CTPD426	Capital Thrd Party - 014260	$ 63,866.04	$ -	$ -	$ 63,866.04	100%
1161	CTPD766	Capital Thrd Party - 017660	$ 46,592.14	$ -	$ -	$ 46,592.14	100%
1162	CXFRM156	NB Transformers - 011560	$ 50,418.50	$ -	$ -	$ 50,418.50	100%
1163	CXFRM216	NB Transformers - 012160	$ 47,683.23	$ -	$ -	$ 47,683.23	100%
1164	CXFRM236	NB Transformers - 012360	$ 99,953.06	$ -	$ -	$ 99,953.06	100%
1165	CXFRM246	NB Transformers - 012460	$ 22,507.54	$ -	$ -	$ 22,507.54	100%
1166	CXFRM256	NB Transformers - 012560	$ 74,942.18	$ -	$ -	$ 74,942.18	100%
1167	CXFRM301	KU Line Transformers	$ 6,638,319.85	$ -	$ -	$ 6,638,319.85	100%
1168	CXFRM315	NB Transformers - 013150	$ 289,745.14	$ -	$ -	$ 289,745.14	100%
1169	CXFRM366	NB Transformers - 013660	$ 92,661.45	$ -	$ -	$ 92,661.45	100%
1170	CXFRM416	NB Transformers - 014160	$ 11,834.86	$ -	$ -	$ 11,834.86	100%
1171	CXFRM426	NB Transformers - 014260	$ 41,457.18	$ -	$ -	$ 41,457.18	100%
1172	CXFRM766	NB Transformers - 017660	$ 10,037.98	$ -	$ -	$ 10,037.98	100%
1173	GRACFH14	GR AC Fuel Handling	$ 3,780.27	$ -	$ -	$ 3,780.27	100%
1174	GRU3ATTP	GRU3 4-1/4-2 ATTEMPS	$ 31,343.28	$ -	$ -	$ 31,343.28	100%
1175	GRU3EXPJT	GRU3 ID Fan Inlet Exp Jnt Rpl	$ 33,681.16	$ -	$ -	$ 33,681.16	100%
1176	IT14KU200	Ad Hoc Letter Bar Coding-KU14	$ 43,836.71	$ -	$ -	$ 43,836.71	100%
1177	K5-2013	RELOCATIONS T LINES KU	$ (6,270.86)	$ -	$ -	$ (6,270.86)	100%
1178	K5-2014	Relocations T Lines-KU	$ 75,219.44	$ -	$ -	$ 75,219.44	100%
1179	K5-2015	Relocations T Lines KU	$ 16,709.14	$ -	$ -	$ 16,709.14	100%
1180	K6-2014	New Facilities T Line-KU	$ 130,776.05	$ -	$ -	$ 130,776.05	100%
1181	K8-2012	STORM DAMAGE T-LINE KU 2012	$ (7,116.36)	$ -	$ -	$ (7,116.36)	100%
1182	K8-2013	STORM DAMAGE T-LINE KU 2013	$ 103,629.90	$ -	$ -	$ 103,629.90	100%
1183	K8-2014	STORM DAMAGE T-LINE-KU 2014	$ 600,622.93	$ -	$ -	$ 600,622.93	100%
1184	K8-2015	STORM DAMAGE T-LINE KU 2015	$ 131,546.87	$ -	$ -	$ 131,546.87	100%
1185	K9-2011	PRIORITY REPL T-LINES KU 2011	$ (39,680.64)	$ -	$ -	$ (39,680.64)	100%
1186	K9-2012	PRIORITY REPL T-LINES KU 2012	$ 57,726.68	$ -	$ -	$ 57,726.68	100%
1187	K9-2013	PRIORITY REPL T-LINES KU 2013	$ 1,870,823.89	$ -	$ -	$ 1,870,823.89	100%
1188	K9-2014	PRIORITY REPL T-LINES-KU 2014	$ 5,723,297.12	$ -	$ -	$ 5,723,297.12	100%
1189	K9-2015	PRIORITY REPL T-LINES KU 2015	$ 1,343,731.40	$ -	$ -	$ 1,343,731.40	100%
1190	KBATTRY12	Batteries KU-12	$ (2,384.11)	$ -	$ -	$ (2,384.11)	100%
1191	KBATTRY13	Batteries KU-13	$ (771.02)	$ -	$ -	$ (771.02)	100%
1192	KBR-12	KU Breaker Replacements-12	$ (1,885.22)	$ -	$ -	$ (1,885.22)	100%
1193	KBR-13	KU Breaker Replacements-13	$ 130,001.42	$ -	$ -	$ 130,001.42	100%
1194	KBR-14	KU Breaker Replacements 2014	$ 335,006.27	$ -	$ -	$ 335,006.27	100%
1195	KBRFAIL14	KU-Brkr Fail-2014	$ 399,971.81	$ -	$ -	$ 399,971.81	100%
1196	KBRFAIL15	KU-Brkr Fail-2015	$ 231,879.35	$ -	$ -	$ 231,879.35	100%
1197	KCR-12	KU Carrier Add/Replcmnts12	$ (2,050.75)	$ -	$ -	$ (2,050.75)	100%
1198	KDISCAP13	KU Distribution Capacitors2013	$ 2,697.12	$ -	$ -	$ 2,697.12	100%
1199	KDISCAP14	KU Dist. Capacitors 2014	$ 138,173.99	$ -	$ -	$ 138,173.99	100%
1200	KINSTRF13	INSTRMNT XFRMR REPL-KU-13	$ (17,601.26)	$ -	$ -	$ (17,601.26)	100%
1201	KOTFAIL14	KU-OtherFail-2014	$ 299,791.62	$ -	$ -	$ 299,791.62	100%
1202	KOTFAIL15	KU-OtherFail-2015	$ 125,011.20	$ -	$ -	$ 125,011.20	100%
1203	K-OTHER14	KU-Other-2014	$ 1,018,961.66	$ -	$ -	$ 1,018,961.66	100%
1204	KOTPR14	KU Other Prot Blank 2014	$ 376,670.96	$ -	$ -	$ 376,670.96	100%

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Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
1205	KOTPRFL14	KU Oth Prot Failures 2014	$ 114,382.83	$ -	$ -	$ 114,382.83	100%
1206	KOTPRFL15	KU Oth Prot Failures 2015	$ 21,695.84	$ -	$ -	$ 21,695.84	100%
1207	KRELAY-12	Relay Replacements-KU-2012	$ 4,765.30	$ -	$ -	$ 4,765.30	100%
1208	KRELAY-13	Relay Replacement-KU-2013	$ 29,145.21	$ -	$ -	$ 29,145.21	100%
1209	KRELAY-14	Relay Replacements-KU-2014	$ 609,661.66	$ -	$ -	$ 609,661.66	100%
1210	KREL-FL15	KU Relay Failures-2015	$ 20,804.13	$ -	$ -	$ 20,804.13	100%
1211	KRSUB-10	KU Routine - Subs-10	$ 19,311.34	$ -	$ -	$ 19,311.34	100%
1212	KRSUB-11	KU Routine - Subs-11	$ 17,420.16	$ -	$ -	$ 17,420.16	100%
1213	KRSUB-12	KU Routine - Subs-12	$ (142.82)	$ -	$ -	$ (142.82)	100%
1214	KRSUB-13	KU Routine - Subs-13	$ 49,136.49	$ -	$ -	$ 49,136.49	100%
1215	KRTU-13	KU RTU Replacements-13	$ 5,211.69	$ -	$ -	$ 5,211.69	100%
1216	KRTU-14	KU RTU Replacements-14	$ 572,447.62	$ -	$ -	$ 572,447.62	100%
1217	KRTU-FL14	KU RTU Failures-2014	$ 50,885.21	$ -	$ -	$ 50,885.21	100%
1218	KRTU-FL15	KU RTU Failures-2015	$ 8,321.72	$ -	$ -	$ 8,321.72	100%
1219	KSTSVC12	STATION SERV XFMRS KU-12	$ (3,099.77)	$ -	$ -	$ (3,099.77)	100%
1220	KU138558	KU-BOC FURNITURE 2014	$ 49,587.45	$ -	$ -	$ 49,587.45	100%
1221	NBCD236OH	New Bus Comm-Ovhd-Richmond	$ (20.33)	$ -	$ -	$ (20.33)	100%
1222	NBCD315UG	New Bus Comm-UG-Lexington	$ (1,200.26)	$ -	$ -	$ (1,200.26)	100%
1223	NBRD156OH	New Bus Resid-Ovhd-Earlington	$ (91.25)	$ -	$ -	$ (91.25)	100%
1224	NBRD315UG	New Bus Resid-UG-Lexington	$ (2,452.52)	$ -	$ -	$ (2,452.52)	100%
1225	PBWK156OH	Pub Wrk Reloc-OH-Earlington	$ 9,700.59	$ -	$ -	$ 9,700.59	100%
1226	PBWK366OH	Pub Wrk Reloc-OH-Maysville	$ (2,923.51)	$ -	$ -	$ (2,923.51)	100%
1227	RDDD156OH	Rep Def Equip-OH-Earlington	$ (15.79)	$ -	$ -	$ (15.79)	100%
1228	RELD315OH	Cir Hard Reliab OH - 013150	$ 1.68	$ -	$ -	$ 1.68	100%
1229	STRM11560	KU Minor Storm Earlington	$ (39.43)	$ -	$ -	$ (39.43)	100%
1230	STRM12160	KU Minor Storms Danville	$ (4,847.43)	$ -	$ -	$ (4,847.43)	100%
1231	TBRD366OH	Trouble Orders OH - 013660	$ (92.18)	$ -	$ -	$ (92.18)	100%
1232	XFRM156	Transformer labor 156	$ 2.33	$ -	$ -	$ 2.33	100%
TOTAL			$ 634,339,769.72	$ 1,063,630.83	$ -	$ 635,403,400.54	

*All applicable benefits and administrative costs are charged directly to capital projects. No indirect costs are included.

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Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
1	001KU14	Analog Sunset Yr 1/3-KU14	$ 1,339.96	$ -	$ -	$ 1,339.96	100%
2	002KU14	Appt Scheduling-KU14	$ 1,600.23	$ -	$ -	$ 1,600.23	100%
3	015KU14	Network Test Equipment-KU14	$ 307.71	$ -	$ -	$ 307.71	100%
4	019KU14	PACS Replacement-KU14	$ 252,674.60	$ -	$ -	$ 252,674.60	100%
5	048KU14	Tech Refresh of desk/lap-KU14	$ 34,673.61	$ -	$ -	$ 34,673.61	100%
6	053KU14	Retail Sys Enhance-KU14	$ 1,868.61	$ -	$ -	$ 1,868.61	100%
7	054KU14	Network Access Devices-KU14	$ 15,655.92	$ -	$ -	$ 15,655.92	100%
8	055KU14	IP Management-KU14	$ 90,644.36	$ -	$ -	$ 90,644.36	100%
9	056KU14	CIP Compliance Tools-KU14	$ 4,620.65	$ -	$ -	$ 4,620.65	100%
10	057KU14	Cabling Server Connect-KU14	$ 7,003.01	$ -	$ -	$ 7,003.01	100%
11	058KU14	Louisville Elect Upgr-KU14	$ 11,139.03	$ -	$ -	$ 11,139.03	100%
12	060KU14	Outside Cable Plant-KU14	$ 53,605.88	$ -	$ -	$ 53,605.88	100%
13	062KU14	IT Server Hardware Refr-KU14	$ 4,019.91	$ -	$ -	$ 4,019.91	100%
14	063KU14	CIP Compliance Infra-KU14	$ 2,492.32	$ -	$ -	$ 2,492.32	100%
15	067KU14	Mobile Radio-KU14	$ 1,348.01	$ -	$ -	$ 1,348.01	100%
16	069KU14	Site Security Improve-KU14	$ 403.16	$ -	$ -	$ 403.16	100%
17	070KU14	Wireless Buildout-KU14	$ 4,395.66	$ -	$ -	$ 4,395.66	100%
18	071KU14	Telecom Shelter Renov-KU14	$ 391.39	$ -	$ -	$ 391.39	100%
19	072KU14	Bulk Power & Env Systems-KU14	$ 2,519.46	$ -	$ -	$ 2,519.46	100%
20	073KU14	Core Network Infra-KU14	$ 3,351.64	$ -	$ -	$ 3,351.64	100%
21	075KU14	Upgrade EMS Hardware-KU14	$ 2,241.52	$ -	$ -	$ 2,241.52	100%
22	076KU14	Upgrade VMWare Infra-KU14	$ 5,116.17	$ -	$ -	$ 5,116.17	100%
23	113305	KU DIST LINE TRANSFORMERS	$ 3,429.57	$ -	$ -	$ 3,429.57	100%
24	117150	Trimble County 2 KU	$ 728,024.48	$ -	$ -	$ 728,024.48	100%
25	117362	Accrued Labor - KU	$ 29,625.19	$ -	$ -	$ 29,625.19	100%
26	118216	Trimble 2 Trans. Projects - KU	$ 3,799.64	$ -	$ -	$ 3,799.64	100%
27	119903	Clear A&G 12/04	$ (358,560.26)	$ -	$ -	$ (358,560.26)	100%
28	119961	BR ASH POND EXP	$ 133.57	$ -	$ -	$ 133.57	100%
29	120210	BR 1, 2, & 3 FGD	$ (3,787.95)	$ -	$ -	$ (3,787.95)	100%
30	120418	DX2 JOHNSON VLV REFURB 11	$ 0.01	$ -	$ -	$ 0.01	100%
31	120756	Misc. A/R Uncollect - KU Cap	$ (27,236.24)	$ -	$ -	$ (27,236.24)	100%
32	120KU14	UC&C-KU14	$ 12,666.15	$ -	$ -	$ 12,666.15	100%
33	121593	GH3 SCR CATALYST ADDITION	$ 558,312.43	$ -	$ -	$ 558,312.43	100%
34	121594	GH4 SCR CATALYST ADDITION	$ 1,284,725.92	$ -	$ -	$ 1,284,725.92	100%
35	121682	TC Ash/Gypsum Ponds - KU	$ 61,200.77	$ -	$ -	$ 61,200.77	100%
36	121685	TC2 AQCS - KU	$ (1,280,978.04)	$ -	$ -	$ (1,280,978.04)	100%
37	122086	DX1 OVERHAUL 11-12	$ 203,192.33	$ 758.15	$ -	$ 203,950.48	100%
38	122448	GH2 RO SYSTEM	$ 422,616.78	$ -	$ -	$ 422,616.78	100%
39	122458	POLO CLUB SUB (LEX EAST)	$ (2,092.00)	$ -	$ -	$ (2,092.00)	100%
40	122609	Ghent Ash Pond/Landfill	$ 75,152,056.41	$ -	$ -	$ 75,152,056.41	100%
41	123219	KU BRCT7 A/B Conversion 08	$ (230,851.81)	$ -	$ -	$ (230,851.81)	100%
42	123557	BR3 SCR	$ 1,703,854.07	$ -	$ -	$ 1,703,854.07	100%
43	123770	VIRGINIA POWER	$ 100,000.00	$ -	$ -	$ 100,000.00	100%
44	123871	BRCT8 HGC Recond 11-12	$ 81,679.36	$ -	$ -	$ 81,679.36	100%
45	123907	BRCT9 C Inspection 12-13	$ 5,806,522.37	$ -	$ -	$ 5,806,522.37	100%
46	123908	BRCT9 Parts Recond 12-13	$ 10,401.70	$ -	$ -	$ 10,401.70	100%
47	124180	BR1 Turb Cntrl Repl 10	$ 0.03	$ -	$ -	$ 0.03	100%
48	124220	GH3 SH SPRAY VALVE RETROFIT	$ 271,737.03	$ -	$ -	$ 271,737.03	100%
49	124249	BR2 Controls Repl 10&11	$ 0.47	$ -	$ -	$ 0.47	100%
50	124254	BR2 Wtr Induct Cntrl - II 11	$ 0.10	$ -	$ -	$ 0.10	100%
51	124288	BR3 Generator Rewind 13	$ 89,769.39	$ -	$ -	$ 89,769.39	100%
52	124325	GH4 G FEEDWATER HEATER REPL	$ 575,569.69	$ -	$ -	$ 575,569.69	100%
53	124782	09 CENT BLUEGRASS STATION	$ (149,090.81)	$ -	$ -	$ (149,090.81)	100%
54	125101	Brown Ash Pond Phase II	$ 2,801,504.66	$ -	$ -	$ 2,801,504.66	100%
55	125499	KU MW BACKBONE RENOVATION	$ 1,499,905.96	$ -	$ -	$ 1,499,905.96	100%
56	126056	BR2 Aux Transformer 10	$ 0.04	$ -	$ -	$ 0.04	100%
57	126070	BR2-1 Hi Eff Static Classfr 12	$ 0.06	$ -	$ -	$ 0.06	100%
58	126102	GS KU Merc Analyzer Stack Gas	$ 126,197.15	$ -	$ -	$ 126,197.15	100%
59	126106	GS KU Sys Lab Expansion	$ 4,238.46	$ -	$ -	$ 4,238.46	100%
60	126158	GS Disturbance Monitor Equip	$ 868.10	$ -	$ -	$ 868.10	100%
61	126180	*KMPASubstation	$ 3,516.30	$ -	$ -	$ 3,516.30	100%
62	126234	BR3 Voltage Regulator Repl 11	$ 0.04	$ -	$ -	$ 0.04	100%
63	126254KU	TCKU LAB MONITORS 2012	$ 153.41	$ -	$ -	$ 153.41	100%
64	126266	TC CT VLRA Batter.	$ 19,939.87	$ -	$ -	$ 19,939.87	100%
65	126268	TC CT 5 of 6 GFP	$ 13,176.91	$ -	$ -	$ 13,176.91	100%
66	126269	BR3 Cooling Twr Swchgr Repl 10	$ 0.04	$ -	$ -	$ 0.04	100%
67	126357	TC KU CT Spare Parts for HGP	$ 1,182,806.63	$ -	$ -	$ 1,182,806.63	100%

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			Accumulated Costs				
Line No.	Project No.	Description Of Project	Construction Amount	AFUDC Capitalized	Indirect Costs Other	Total Cost	Estimated Physical Percent Completed
(A)	(B)	(C)	(D)	(E)	(F)*	(G=D+E+F)	(H=D/G)
68	126529	Versailles-Sub Project	$ (9,280.00)	$ -	$ -	$ (9,280.00)	100%
69	126592KU	TC CT KU HGPI#5	$ 92,473.54	$ -	$ -	$ 92,473.54	100%
70	126593KU	TC CT KU HGPI#6	$ 2,188,701.24	$ 350.44	$ -	$ 2,189,051.68	100%
71	126596	TC CT HGPI KU#4	$ 130,927.48	$ -	$ -	$ 130,927.48	100%
72	126607	RECLOSERS	$ 279.48	$ -	$ -	$ 279.48	100%
73	126638	GS-KU-Cyber Security	$ 1,055,059.26	$ -	$ -	$ 1,055,059.26	100%
74	126724	IT KU IVR SYSTEM	$ (6,685.86)	$ -	$ -	$ (6,685.86)	100%
75	126738	DSP UK West Substation Add	$ 25,912.50	$ -	$ -	$ 25,912.50	100%
76	126773	West Cliff Rebuild	$ 4,889.18	$ -	$ -	$ 4,889.18	100%
77	126783	Meredith	$ 36.09	$ -	$ -	$ 36.09	100%
78	126784	Central Hardin	$ 0.08	$ -	$ -	$ 0.08	100%
79	126785	Work Mgmt / FRP software	$ 263.97	$ -	$ -	$ 263.97	100%
80	126795	69k/21.6MVAR Nich City Sub	$ (46,818.00)	$ -	$ -	$ (46,818.00)	100%
81	126796	36MVA Capctr-Rogersville 69kV	$ 39,750.00	$ -	$ -	$ 39,750.00	100%
82	126799	Boonesboro-N 1200A Bkr 213-608	$ 6,050.51	$ -	$ -	$ 6,050.51	100%
83	126803	Draw DT/Enhance AutoCAD-KU	$ 1.11	$ -	$ -	$ 1.11	100%
84	126908	Replace Air Handler Unit-KU12	$ 9,407.50	$ -	$ -	$ 9,407.50	100%
85	126932	Connect to KU Remote Off-KU12	$ (157.68)	$ -	$ -	$ (157.68)	100%
86	126938	NtwkAccessDev/Site Infrs-KU12	$ 15,427.71	$ -	$ -	$ 15,427.71	100%
87	126945	Pur/Rebuild Radio Sites-KU12	$ (11,304.74)	$ -	$ -	$ (11,304.74)	100%
88	126951	Cisco UC&C-KU12	$ 138,216.41	$ -	$ -	$ 138,216.41	100%
89	126958	KU SCADA Radio Repl-KU12	$ 224,869.16	$ -	$ -	$ 224,869.16	100%
90	126966	MidLevel Storage Refresh-KU12	$ 134,658.45	$ -	$ -	$ 134,658.45	100%
91	126992	CERUS III-KU12	$ (18,974.05)	$ -	$ -	$ (18,974.05)	100%
92	127004	Wireless Upgrade-KU12	$ 4,696.62	$ -	$ -	$ 4,696.62	100%
93	127068	Hume Road Tap	$ 1,004,857.14	$ -	$ -	$ 1,004,857.14	100%
94	127071	Paris-Millersburg Hwy Relo	$ 1,071,437.61	$ -	$ -	$ 1,071,437.61	100%
95	127134	TC CCP LANDFILL PH1 RAV-KU	$ 1,746,029.98	$ -	$ -	$ 1,746,029.98	100%
96	127137	TC CCP RIVER FLY ASH BARGE-KU	$ 3,447.66	$ -	$ -	$ 3,447.66	100%
97	127140	High Spd Historic Arch- KU	$ 145,752.62	$ -	$ -	$ 145,752.62	100%
98	127182	PeopleSoft Time (KU %)	$ 645,543.12	$ -	$ -	$ 645,543.12	100%
99	127266	TC2 CAPITAL SPARES - KU	$ 47,827.30	$ -	$ -	$ 47,827.30	100%
100	127519	GH4 Absorber Agitator Blades	$ 0.05	$ -	$ -	$ 0.05	100%
101	127560	CANE RUN 7 - KU	$ 244,743,931.79	$ 880,685.31	$ -	$ 245,624,617.10	100%
102	127626	GR 2013 Exp Joint Repl	$ 29,904.33	$ -	$ -	$ 29,904.33	100%
103	127633	GR 2013 Plant Roofing	$ (1,552.32)	$ -	$ -	$ (1,552.32)	100%
104	130084	MONITOR REPLACEMENT - KU13	$ 22,217.60	$ -	$ -	$ 22,217.60	100%
105	130088	TECHNOLOGY REFRESH - KU13	$ 699,402.50	$ -	$ -	$ 699,402.50	100%
106	130108	LOU ELEC UPGRADES-KU13	$ 4,536.34	$ -	$ -	$ 4,536.34	100%
107	130111	LOU RACKS & FURN-KU13	$ 12,000.44	$ -	$ -	$ 12,000.44	100%
108	130114	SIMPSONVL RACK&FURN KU13	$ 2,682.01	$ -	$ -	$ 2,682.01	100%
109	130117	SIMPSONVL ELEC UPGRADE-KU13	$ 24,698.41	$ -	$ -	$ 24,698.41	100%
110	130126	SERVER HW REFRESH - KU13	$ 362,819.48	$ -	$ -	$ 362,819.48	100%
111	130129	CABLING SERVER CONNECT-KU13	$ 16,495.55	$ -	$ -	$ 16,495.55	100%
112	130132	DATA CENTER SW - KU13	$ 12,036.52	$ -	$ -	$ 12,036.52	100%
113	130136	SERVER CAP EXP&REL - KU13	$ 43,126.84	$ -	$ -	$ 43,126.84	100%
114	130195	CIP COMPLIANCE INFRASTR-KU12	$ 1,137.10	$ -	$ -	$ 1,137.10	100%
115	130199	CIP COMPLIANCE TOOLS-KU12	$ 16,587.68	$ -	$ -	$ 16,587.68	100%
116	130206	CIP COMPLIANCE TOOLS-KU13	$ 121,979.31	$ -	$ -	$ 121,979.31	100%
117	130275	VMWARE INFRA UPGRD-KU13	$ 20,419.88	$ -	$ -	$ 20,419.88	100%
118	130286	BACKUP CAPACITY EXP-KU13	$ 113,399.56	$ -	$ -	$ 113,399.56	100%
119	130321KU	REPLACE FIBER REACH NODES-KU	$ 261,700.02	$ -	$ -	$ 261,700.02	100%
120	130323	BULK PWR&ENVIRO SYSTEMS-KU13	$ 45,965.19	$ -	$ -	$ 45,965.19	100%
121	130325	CONFERENCE BRIDGE - KU13	$ 36,832.91	$ -	$ -	$ 36,832.91	100%
122	130327	CONNECT KU REMOTE OFFICES-KU13	$ 233,876.07	$ -	$ -	$ 233,876.07	100%
123	130329	MW SHELTER RENOVATION-KU13	$ 83,155.11	$ -	$ -	$ 83,155.11	100%
124	130331	MOBILE RADIO - KU13	$ 218,475.97	$ -	$ -	$ 218,475.97	100%
125	130333	NTWK ACCESS DEV&SITE IN-KU13	$ 121,785.50	$ -	$ -	$ 121,785.50	100%
126	130342	OUTSIDE CABLE PLANT-KU13	$ 125,496.77	$ -	$ -	$ 125,496.77	100%
127	130349	SITE SECURITY IMPROVE-KU13	$ 52,643.57	$ -	$ -	$ 52,643.57	100%
128	130354	TOWER REPLACE PINE MTN-KU	$ 22,618.44	$ -	$ -	$ 22,618.44	100%
129	130356	UC&C-KU13	$ 1,940,751.78	$ -	$ -	$ 1,940,751.78	100%
130	130369	ACCESS SWITCH ROTATION-KU13	$ 261,594.78	$ -	$ -	$ 261,594.78	100%
131	130372	CORE NTWK INFRASTRUCT-KU13	$ 77,197.45	$ -	$ -	$ 77,197.45	100%
132	130378	EBUSINESS FIREWALL REPL-KU13	$ 143,438.30	$ -	$ -	$ 143,438.30	100%
133	130384	NTWK ACCESS DEVICE&GTWY-KU13	$ 21,503.60	$ -	$ -	$ 21,503.60	100%
134	130390	SEC INFRASTRUCTURE ENH-KU13	$ 49,264.30	$ -	$ -	$ 49,264.30	100%

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			Accumulated Costs				
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135	130393	WIRELESS BUILDOUT - KU13	$ 14,842.33	$ -	$ -	$ 14,842.33	100%
136	130411	MICROSOFT LICENSE TRUEUP-KU13	$ 119,370.51	$ -	$ -	$ 119,370.51	100%
137	130575	GH 2 E Heater Replacement	$ 0.02	$ -	$ -	$ 0.02	100%
138	130664	DSP AO Smith Substation Upg	$ (1,007.76)	$ -	$ -	$ (1,007.76)	100%
139	130670	DSP Pngton Gap Sub Propty	$ 25.00	$ -	$ -	$ 25.00	100%
140	130688	SCM 2013 Central Wildlife Prot	$ 61,218.59	$ -	$ -	$ 61,218.59	100%
141	130691	SCM 2013 Pineville Wildlife	$ 63,512.91	$ -	$ -	$ 63,512.91	100%
142	130693	SCM 2013 Earlington Wildlife	$ 54,370.73	$ -	$ -	$ 54,370.73	100%
143	130734	SCM 2011 Pine Tools & Equip	$ (11,351.77)	$ -	$ -	$ (11,351.77)	100%
144	130747	DSP 2012 Flemingsburg Sub Upg	$ 804,497.24	$ -	$ -	$ 804,497.24	100%
145	130749	DSP Paris 12kv Sub Upg	$ 440,800.50	$ -	$ -	$ 440,800.50	100%
146	130767	2012 Earl Deficiency Corrct	$ 13,570.00	$ -	$ -	$ 13,570.00	100%
147	130781	SCM 2012 Cent Rplc Bushings	$ 14,138.65	$ -	$ -	$ 14,138.65	100%
148	130805	DSP Hume Rd Substation	$ 2,310,360.38	$ -	$ -	$ 2,310,360.38	100%
149	130826	SCM 2013 Cent Rplc Breakers	$ 258,114.81	$ -	$ -	$ 258,114.81	100%
150	130827	SCM 2013 Cent Rplc Bushings	$ 98,295.91	$ -	$ -	$ 98,295.91	100%
151	130829	SCM 2013 Pine Misc Sub Proj	$ 212,815.52	$ -	$ -	$ 212,815.52	100%
152	130830	SCM 2013 Pine NESC Compliance	$ 58,247.85	$ -	$ -	$ 58,247.85	100%
153	130835	SCM 2013 Cent Rpl Regltrs	$ 139,540.81	$ -	$ -	$ 139,540.81	100%
154	130836	SCM 2013 Cent Purch Tools	$ 96,378.75	$ -	$ -	$ 96,378.75	100%
155	130838	SCM 2013 Cent Substation Misc	$ 179,781.21	$ -	$ -	$ 179,781.21	100%
156	130851	BROWN 1 FABRIC FILTER	$ 0.41	$ -	$ -	$ 0.41	100%
157	130861	BR2 FABRIC FILTER	$ 0.71	$ -	$ -	$ 0.71	100%
158	130867	BR3 FABRIC FILTER	$ 15,029,916.35	$ -	$ -	$ 15,029,916.35	100%
159	130870	GH1 FABRIC FILTER	$ 50,398,910.64	$ -	$ -	$ 50,398,910.64	100%
160	130871	GH2 FABRIC FILTER	$ 23,141,374.86	$ -	$ -	$ 23,141,374.86	100%
161	130872	GH3 FABRIC FILTER	$ 92,840,035.64	$ -	$ -	$ 92,840,035.64	100%
162	130873	GH4 FABRIC FILTER	$ 74,626,245.64	$ -	$ -	$ 74,626,245.64	100%
163	130879	SCM 2013 Earl Tools & Equip	$ 5,050.89	$ -	$ -	$ 5,050.89	100%
164	130880	SCM 2013 Pine Tools & Equip	$ 14,381.77	$ -	$ -	$ 14,381.77	100%
165	130895	Ghent 345kV Brkr Repl	$ 338,281.20	$ -	$ -	$ 338,281.20	100%
166	130906	GH2 SAM Mitigation	$ (248,057.06)	$ -	$ -	$ (248,057.06)	100%
167	130990	GH 4 F Heater Replacement	$ 364,367.25	$ -	$ -	$ 364,367.25	100%
168	131092	Mobile Auto Dispatch KU	$ 964,381.81	$ -	$ -	$ 964,381.81	100%
169	131096	Work Mgmt System KU	$ 1,540,260.45	$ -	$ -	$ 1,540,260.45	100%
170	131111	GH Barge Mooring Cell C-8	$ 206,208.59	$ -	$ -	$ 206,208.59	100%
171	131116	GH Stacker Track Base Repl	$ 4,421,116.94	$ -	$ -	$ 4,421,116.94	100%
172	131184	GH 3 & 4 SW Strainer Repl	$ 186,281.74	$ -	$ -	$ 186,281.74	100%
173	131195	GH 3 Boiler Wallblowers	$ 117,420.75	$ -	$ -	$ 117,420.75	100%
174	131235	BR2-3 Hi Eff Static Clasfr	$ 0.03	$ -	$ -	$ 0.03	100%
175	131243	Brown 1,3,FGD, LS - NERC CS IA	$ 0.10	$ -	$ -	$ 0.10	100%
176	131249	BR2 Voltage Reg Repl 16	$ 86,204.14	$ -	$ -	$ 86,204.14	100%
177	131254	011060BUSINESS OFFICE MISC	$ (5,173.85)	$ -	$ -	$ (5,173.85)	100%
178	131265	BRCT8 LCI Install 12	$ 139,017.01	$ -	$ -	$ 139,017.01	100%
179	131268	BRCT Fuel Oil Berm liner 13	$ 223,523.80	$ -	$ -	$ 223,523.80	100%
180	131279	Elihu-Ferguson South 69kv	$ 294,267.58	$ -	$ -	$ 294,267.58	100%
181	131321	Stanford N 19.8 MVAr 69kV Cap	$ 3,227.74	$ -	$ -	$ 3,227.74	100%
182	131322	Mt. Vernon Cap Bank	$ 22,802.07	$ -	$ -	$ 22,802.07	100%
183	131354	Cascade Phase II - KU	$ 240,685.45	$ -	$ -	$ 240,685.45	100%
184	131547KU	TCKU POTABLE WATER SYS UPGR	$ (5,938.00)	$ -	$ -	$ (5,938.00)	100%
185	131584KU	TCKU REPLACE HVAC 2013	$ 11,259.30	$ -	$ -	$ 11,259.30	100%
186	131598KU	TCKU COAL CONV BELT	$ 27,196.73	$ -	$ -	$ 27,196.73	100%
187	131604KU	TCKU CATHODIC PROTECT	$ 10,397.15	$ -	$ -	$ 10,397.15	100%
188	131615KU	TCKU REPL STACK RECL CABL	$ 26,272.93	$ -	$ -	$ 26,272.93	100%
189	131622KU	TCKU PREDICTIVE MTCE 2013	$ 10,449.24	$ -	$ -	$ 10,449.24	100%
190	131629KU	TCKU SAFETY ERT 2013	$ 17,270.16	$ -	$ -	$ 17,270.16	100%
191	131633KU	TCKU LAB MONITORS 2013	$ 32,773.50	$ -	$ -	$ 32,773.50	100%
192	131636KU	TC CTKU (6of6) GFP 2013	$ 32,568.10	$ -	$ -	$ 32,568.10	100%
193	131709	Underground Sv Pilot	$ 1,511.76	$ -	$ -	$ 1,511.76	100%
194	131757	500kV Brkr Replacements-2012	$ 842,308.62	$ -	$ -	$ 842,308.62	100%
195	131785	Comp-related equip-KU 2012	$ 101.68	$ -	$ -	$ 101.68	100%
196	131786	Comp-related equip-KU 2013	$ 29,903.66	$ -	$ -	$ 29,903.66	100%
197	131790	Fiber Upgrades 2013	$ 260,794.18	$ -	$ -	$ 260,794.18	100%
198	131791	161/138kV Spare Xfrmr 2013	$ 911,442.54	$ -	$ -	$ 911,442.54	100%
199	131809	CIP Test Lab-KU-2013	$ 810,005.62	$ -	$ -	$ 810,005.62	100%
200	131829	Oracle Upgrade 2012 (KU %)	$ 1,818,642.79	$ -	$ -	$ 1,818,642.79	100%
201	131913KU	NERC Volt Reg-KU	$ 0.10	$ -	$ -	$ 0.10	100%

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202	131932KU	CEMS Flow Monitors-KU	$ 40,640.40	$ -	$ -	$ 40,640.40	100%
203	131939KU	PM Monitor Repl/Upgr-KU	$ 100,557.30	$ -	$ -	$ 100,557.30	100%
204	131943KU	SO3 Monitors-KU	$ 167,059.64	$ -	$ -	$ 167,059.64	100%
205	131965	KU Test Equipment - 2013	$ 11,910.06	$ -	$ -	$ 11,910.06	100%
206	131975	GH4 Burner Repl	$ 2,823,222.70	$ -	$ -	$ 2,823,222.70	100%
207	132140	BR 1&2 Gen Prot Relays 10	$ 0.17	$ -	$ -	$ 0.17	100%
208	132347	Georgetown RD HWY Proj	$ 1,412.94	$ -	$ -	$ 1,412.94	100%
209	132371	Brown Landfill PH I	$ 9,769,941.38	$ -	$ -	$ 9,769,941.38	100%
210	132537	STRAT ASSET INVEST SFTWR KU	$ 906.25	$ -	$ -	$ 906.25	100%
211	132732	QAS for EMS KU	$ (2,399.57)	$ -	$ -	$ (2,399.57)	100%
212	132867	CIP Physical Security Upgs-KU	$ (84,905.05)	$ -	$ -	$ (84,905.05)	100%
213	132872KU	TC2 SPARES ECR KU	$ 14,616.88	$ -	$ -	$ 14,616.88	100%
214	132885	Spare 345/138-161kV Xfrmr	$ 356,754.99	$ -	$ -	$ 356,754.99	100%
215	132889	EMS CC Switchover - KU	$ 16,659.04	$ -	$ -	$ 16,659.04	100%
216	132928KU	GS CDM Aurora - KU	$ 233,390.46	$ -	$ -	$ 233,390.46	100%
217	133232	PERSNL PROD GRWTH REFRESH	$ 60,338.60	$ -	$ -	$ 60,338.60	100%
218	133250	Leestown Road Hwy Proj 2011	$ 5,397.29	$ -	$ -	$ 5,397.29	100%
219	133306	NERCALRT-OH CO-GRP	$ 403,559.79	$ -	$ -	$ 403,559.79	100%
220	133318	NERCALRT-DWCNW-CRLTN	$ 6,132.20	$ -	$ -	$ 6,132.20	100%
221	133320	NERCALRT-GHNT-W LEX	$ 362,135.80	$ 538.40	$ -	$ 362,674.20	100%
222	133321	NERCALRT-RGRVL-HDNCO	$ 47,025.64	$ -	$ -	$ 47,025.64	100%
223	133355	GH2 Combustion Monitoring Sys	$ 104,297.69	$ -	$ -	$ 104,297.69	100%
224	133361	NERCALRT-BNVL-OH CO	$ (43,743.15)	$ -	$ -	$ (43,743.15)	100%
225	133373	GH3 Voltage Regulator Repl	$ 273,700.25	$ -	$ -	$ 273,700.25	100%
226	133374	GH3 Rectifier Bridge Repl	$ 238,059.64	$ -	$ -	$ 238,059.64	100%
227	133375	GH 3 DCS Cyber Security	$ 538,131.27	$ 184.53	$ -	$ 538,315.80	100%
228	133380	DIST-NA-HGBYML-AMER	$ 7,987.42	$ -	$ -	$ 7,987.42	100%
229	133390	GH1 DCS Cyber Security	$ 0.07	$ -	$ -	$ 0.07	100%
230	133391	GH4 DCS Cyber Security	$ 0.09	$ -	$ -	$ 0.09	100%
231	133392	GH1 Blowdown Sleeve At Hwy 42	$ 87,240.22	$ -	$ -	$ 87,240.22	100%
232	133393	GH Sump Line Sleeve At Hwy 42	$ 40,638.94	$ -	$ -	$ 40,638.94	100%
233	133398	BR3 CFDS Repl	$ 99,317.00	$ -	$ -	$ 99,317.00	100%
234	133399	BR1&2 CFDS Repl	$ 174,523.04	$ -	$ -	$ 174,523.04	100%
235	133407	GH2 Elevator	$ 50,392.52	$ -	$ -	$ 50,392.52	100%
236	133408	GH4 Alterrex Rectifier Bridge	$ 251,195.10	$ -	$ -	$ 251,195.10	100%
237	133409	GH4 Elevator	$ 195,093.25	$ -	$ -	$ 195,093.25	100%
238	133411	GH 2-5 Pulverizer Gearbox	$ 689,633.72	$ -	$ -	$ 689,633.72	100%
239	133466	GH1 SCR L2 Rplcmt	$ 1,169,785.59	$ -	$ -	$ 1,169,785.59	100%
240	133488	SAN STCH REFRESH KU14	$ 456,389.49	$ -	$ -	$ 456,389.49	100%
241	133518	GH2 B Feedwater Htr Repl	$ (40.25)	$ -	$ -	$ (40.25)	100%
242	133525	GH3 G Feedwater Htr Repl	$ 740,318.65	$ -	$ -	$ 740,318.65	100%
243	133534KU	TC2 KU MTC WP	$ (27,099.52)	$ -	$ -	$ (27,099.52)	100%
244	133536KU	TC KU LSTNE CONV RDND	$ 23,687.69	$ -	$ -	$ 23,687.69	100%
245	133547KU	TC KU LSTN BALL MILL UPGRDS	$ (22,163.22)	$ -	$ -	$ (22,163.22)	100%
246	133555KU	TC2 KU DCS COMP & NTWRK UPG	$ (40,771.18)	$ -	$ -	$ (40,771.18)	100%
247	133561KU	TC KU LAB EQUIP PURCH	$ 1,147.97	$ -	$ -	$ 1,147.97	100%
248	133607KU	TC KU AC MOTOR FLTR UPGRD	$ 6,223.56	$ -	$ -	$ 6,223.56	100%
249	133637	REPLACE MXP VIDEO UNIT KU13	$ 46,939.48	$ -	$ -	$ 46,939.48	100%
250	133717	Encase Forensics Tool-KU 13	$ 32,155.47	$ -	$ -	$ 32,155.47	100%
251	133876KU	GS KU Maximo Upgrd	$ 317,069.07	$ -	$ -	$ 317,069.07	100%
252	133895	BR3 CWP Overhaul	$ 289,542.59	$ -	$ -	$ 289,542.59	100%
253	133901	BR Radio Sys Upgr 12	$ 5,376.53	$ -	$ -	$ 5,376.53	100%
254	133903	BR Time Strobe and SOE	$ 0.04	$ -	$ -	$ 0.04	100%
255	133923	DX Dam Gantry Crane Refurb	$ 78,875.40	$ -	$ -	$ 78,875.40	100%
256	133935	DX Tunnel Drain Vlve&Pltfrm	$ 218,915.15	$ -	$ -	$ 218,915.15	100%
257	133940	BR Software Upgr - Windows 7	$ 880,285.06	$ -	$ -	$ 880,285.06	100%
258	133949	BR1 Voltage Regulator Repl	$ 89,844.74	$ -	$ -	$ 89,844.74	100%
259	133950	NW WDE ARA NTWK RFAS & - KU12	$ 895.94	$ -	$ -	$ 895.94	100%
260	134004	COLLECTIVE BILLING ENH - KU12	$ 68,819.04	$ -	$ -	$ 68,819.04	100%
261	134044KU	TC2 KU ID FAN WEATHER ENCLOSE	$ 15,675.05	$ -	$ -	$ 15,675.05	100%
262	134057	NERCALRT-DLVTA-ARNLD	$ 947,009.56	$ -	$ -	$ 947,009.56	100%
263	134058	NERCALRT-ERLN-LVGSTN	$ 1,512,533.38	$ -	$ -	$ 1,512,533.38	100%
264	134060	NERCALRT-DRCSTR-PK N	$ 239,366.24	$ -	$ -	$ 239,366.24	100%
265	134061	NERCALRT-DRCSTR-PKN1	$ 404,557.41	$ -	$ -	$ 404,557.41	100%
266	134065KU	TC2 KU BOILER WELDING TREE	$ 24,641.59	$ -	$ -	$ 24,641.59	100%
267	134076	58.5MVAr 69kV Cap-EarlingtonN	$ 82,683.15	$ 469.18	$ -	$ 83,152.33	99%
268	134080	138/69kV Adams Xfrmr	$ 579,801.90	$ -	$ -	$ 579,801.90	100%

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269	134110KU	TC2 KU SCR LAYER 1 REPLACE	$ 416,031.67	$ -	$ -	$ 416,031.67	100%
270	134197	KU Test Equipment - 2012	$ (22,727.37)	$ -	$ -	$ (22,727.37)	100%
271	134211	138/69kV Spare Xfrmr-2013	$ 838,078.99	$ -	$ -	$ 838,078.99	100%
272	134213	BLACK BRANCH 345KV	$ 56,116.21	$ -	$ -	$ 56,116.21	100%
273	134221	NERCALRT-RDBRN-SPRRD	$ 316,523.29	$ -	$ -	$ 316,523.29	100%
274	134223	NERCALRT-ADMS-TYRN	$ 370,268.88	$ -	$ -	$ 370,268.88	100%
275	134271	VIRTUAL DESKTOP - KU	$ 5,142.19	$ -	$ -	$ 5,142.19	100%
276	134278	NERCALRT-BWN-LBANON	$ 783,554.16	$ -	$ -	$ 783,554.16	100%
277	134279	NERCALRT-ETWN-BDSTWN	$ 62,385.76	$ -	$ -	$ 62,385.76	100%
278	134380	161/69kV Spare Xfrmr	$ 828,943.09	$ -	$ -	$ 828,943.09	100%
279	134412	UPGRADE EMS SOFTWARE KU	$ 80,585.63	$ -	$ -	$ 80,585.63	100%
280	134473	MTR PROJ KU 2012	$ (10,763.52)	$ -	$ -	$ (10,763.52)	100%
281	134493	Cawood 0418	$ 1,821.64	$ -	$ -	$ 1,821.64	100%
282	134505	Electric OMS Replace/Upg-KU	$ 32,136.15	$ -	$ -	$ 32,136.15	100%
283	134513	Circuit 201	$ 6,492.89	$ -	$ -	$ 6,492.89	100%
284	134516	Clt 200 Reconductor	$ 42,474.93	$ -	$ -	$ 42,474.93	100%
285	134521	Conflation Software-KU	$ 303,757.92	$ -	$ -	$ 303,757.92	100%
286	134571	2013 Elec OMS Upgrade-KU	$ 46,748.83	$ -	$ -	$ 46,748.83	100%
287	134596	2013 SynerGee-KU	$ 28,154.82	$ -	$ -	$ 28,154.82	100%
288	134598	2013 - Hardware Infra-KU	$ 39,706.92	$ -	$ -	$ 39,706.92	100%
289	134622	DSP Reynolds 1 Ckt 0069	$ 9,379.21	$ -	$ -	$ 9,379.21	100%
290	134623	DPS BUCHANAN CKT 0005/0058	$ 26,154.35	$ -	$ -	$ 26,154.35	100%
291	134626	DSP CLAYS MILL CKT 0146	$ 248,789.00	$ -	$ -	$ 248,789.00	100%
292	134629	DSP Race St ckt 0015	$ 173.61	$ -	$ -	$ 173.61	100%
293	134665	Back-up Trans Control Ctr KU	$ 83,969.07	$ -	$ -	$ 83,969.07	100%
294	134676	2013 Ret Sys Enhance-KU	$ 62,217.97	$ -	$ -	$ 62,217.97	100%
295	134687KU	Call Recording Replace-KU13	$ 386,746.30	$ -	$ -	$ 386,746.30	100%
296	134690	2013 FieldNet Enhance-KU	$ 5,097.41	$ -	$ -	$ 5,097.41	100%
297	134692	2013 Retail HW Infra-KU	$ 36,545.67	$ -	$ -	$ 36,545.67	100%
298	134751	8 New EMS Workstations KU	$ (9,111.97)	$ -	$ -	$ (9,111.97)	100%
299	134815	May Reclosers	$ 1,742.89	$ -	$ -	$ 1,742.89	100%
300	134836	DSP LaGrange East 1 CKT 2509	$ (2,632.91)	$ -	$ -	$ (2,632.91)	100%
301	134894	BR 1 & 2 Temp SAM	$ (2.15)	$ -	$ -	$ (2.15)	100%
302	134910	SCM 2012 BDD RELAY REPL	$ 1.01	$ -	$ -	$ 1.01	100%
303	134917	SCM2012 CENT NESC COMPLIANCE	$ 5,243.45	$ -	$ -	$ 5,243.45	100%
304	134918	SCM2012 EARLINGTON MISC SUB	$ 1.43	$ -	$ -	$ 1.43	100%
305	134922	SCM12 WILSON DWNING C073 SCADA	$ 203.22	$ -	$ -	$ 203.22	100%
306	134924	DSP BIG STONE GAP 2 BRKR	$ 55,113.38	$ -	$ -	$ 55,113.38	100%
307	134946	SCM2013 CEN NESC COMPLIANCE	$ 68,517.02	$ -	$ -	$ 68,517.02	100%
308	134966	SCM2014 CENT RPL BUSHINGS	$ 382.48	$ -	$ -	$ 382.48	100%
309	134970	SCM2014 EARL MISC SUBSTATION	$ 2,493.81	$ -	$ -	$ 2,493.81	100%
310	134974	SCM2014 CENT REPL BREAKERS	$ 5,433.05	$ -	$ -	$ 5,433.05	100%
311	134977	SCM2014 PINE MISC SUB PROJ	$ 6,400.29	$ -	$ -	$ 6,400.29	100%
312	134979	SCM2014 PINE NESC COMPLIANCE	$ 2,891.33	$ -	$ -	$ 2,891.33	100%
313	134982	SCM2014 PINE RPL BATTERIES	$ 694.35	$ -	$ -	$ 694.35	100%
314	134984	SCM2014 CENT WILDLIFE PROTECT	$ 73,426.12	$ -	$ -	$ 73,426.12	100%
315	134985	SCM2014 EARL WILDLIFE PROTECT	$ 3,302.19	$ -	$ -	$ 3,302.19	100%
316	134991	SCM2014 CENT MISC CAPITAL	$ 4,079.78	$ -	$ -	$ 4,079.78	100%
317	134994	SCM2014 RTU REPLACEMENTS	$ 7,813.95	$ -	$ -	$ 7,813.95	100%
318	135021	KU FAILED EQP - 2011	$ (17,083.64)	$ -	$ -	$ (17,083.64)	100%
319	135031	KU-SECURITY EQP-2012	$ 11,057.95	$ -	$ -	$ 11,057.95	100%
320	135054	DO-LIMESTONE CONST PARKING LOT	$ 14,150.00	$ -	$ -	$ 14,150.00	100%
321	135060	DO-SOMERSET STRM PARKING LOT	$ (613.58)	$ -	$ -	$ (613.58)	100%
322	135261	Wallstreet Suite KU	$ 185,881.96	$ -	$ -	$ 185,881.96	100%
323	135382	9.0 MVAr, 69kV Cap Paint Lick	$ (349.38)	$ -	$ -	$ (349.38)	100%
324	135429	ETWN-ETWN#4 69	$ (6,566.48)	$ -	$ -	$ (6,566.48)	100%
325	135431	SHLBYVL-SHLBYVL E 69	$ 346,861.52	$ -	$ -	$ 346,861.52	100%
326	135484	RIC - Berea Rd Hwy	$ (26,485.12)	$ -	$ -	$ (26,485.12)	100%
327	135491	54.0 MVAr 69kV Cap - Green R	$ 176,662.77	$ 140.72	$ -	$ 176,803.49	100%
328	135531	13.2 MVAr 69kV Cap - Newtown	$ 146,667.53	$ -	$ -	$ 146,667.53	100%
329	135625	Matanzas Sub Upgrade	$ 5,643,350.93	$ -	$ -	$ 5,643,350.93	100%
330	135626	Matanzas Line Upgrades	$ 328,221.62	$ -	$ -	$ 328,221.62	100%
331	135629	12.0 MVAr 69kV Cap - Uniontown	$ 183,941.35	$ -	$ -	$ 183,941.35	100%
332	135695KU	SAP Testing Automation-KU11	$ 18,178.22	$ -	$ -	$ 18,178.22	100%
333	135697KU	Revenue Collect Enh-KU11	$ 81,049.77	$ -	$ -	$ 81,049.77	100%
334	135757	BR3 Turbine Seals 12	$ (8,000.00)	$ -	$ -	$ (8,000.00)	100%
335	135810KU	Billing Enhancements-KU12	$ 52,981.99	$ -	$ -	$ 52,981.99	100%

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336	135832	ELIHU-SWLTN STAT REP	$ (54,904.07)	$ -	$ -	$ (54,904.07)	100%
337	135899	London TLEQ Capital 2012	$ 51.26	$ -	$ -	$ 51.26	100%
338	135911	KU DLC	$ 1,753,338.76	$ -	$ -	$ 1,753,338.76	100%
339	135920	Corning Sub Upgrade	$ 2,470,087.00	$ -	$ -	$ 2,470,087.00	100%
340	135928	NERCALRT-AMERAV-HFLG	$ 6,702.38	$ -	$ -	$ 6,702.38	100%
341	135961	PINEVILLE/LONDON 2012 CEMI	$ 9,215.89	$ -	$ -	$ 9,215.89	100%
342	136152	CORNING UPGD-LINES	$ 401,551.43	$ -	$ -	$ 401,551.43	100%
343	136172	AP-SADE-KU	$ 2,081.91	$ -	$ -	$ 2,081.91	100%
344	136174	Spare KU Base 12 Xfrmr	$ 13,345.54	$ -	$ -	$ 13,345.54	100%
345	136179KU	TC KU DIGITAL FUEL SYSTEM	$ (434.73)	$ -	$ -	$ (434.73)	100%
346	136240	WESTVACO RELAY UPGRADE	$ 16,013.02	$ -	$ -	$ 16,013.02	100%
347	136246	BOND CIFI 662	$ 1,475.83	$ -	$ -	$ 1,475.83	100%
348	136310	System Operations Room 154 KU	$ (188.97)	$ -	$ -	$ (188.97)	100%
349	136320	FRANKFORT/ADAMS RELAY UPGD	$ 17,916.35	$ -	$ -	$ 17,916.35	100%
350	136327	LEXOC Liberty Road 0095	$ 89,218.71	$ -	$ -	$ 89,218.71	100%
351	136475KU	GS GE Lab Equip KU	$ 56,660.74	$ -	$ -	$ 56,660.74	100%
352	136531	TransOpLog II - KU	$ 9,839.51	$ -	$ -	$ 9,839.51	100%
353	136532	WACO SUB TRANSFORMER REPL	$ (17,000.00)	$ -	$ -	$ (17,000.00)	100%
354	136538KU	TC KU DOZER FUEL STATION	$ 257.23	$ -	$ -	$ 257.23	100%
355	136541	Laurel Co Water Feed	$ 9,323.67	$ -	$ -	$ 9,323.67	100%
356	136542	Colmer Rebuild - Mud Slide	$ 40,246.48	$ -	$ -	$ 40,246.48	100%
357	136569KU	GS CDM Cyber Lab KU	$ 12,373.74	$ -	$ -	$ 12,373.74	100%
358	136570KU	GS CDM Equip Prot KU	$ 6,289.88	$ -	$ -	$ 6,289.88	100%
359	136571	Greenville Ckt 1615	$ 17,094.48	$ -	$ -	$ 17,094.48	100%
360	136991	BR Machine Alignment Heads	$ 34,831.36	$ -	$ -	$ 34,831.36	100%
361	136993	BR "G" Conveyor Gearbox	$ 7,600.49	$ -	$ -	$ 7,600.49	100%
362	136995	BR "H" Conveyor Gearbox	$ 50,232.00	$ -	$ -	$ 50,232.00	100%
363	136996	BR Diesel Pump	$ 31,784.41	$ -	$ -	$ 31,784.41	100%
364	136997	BR Forklift	$ 75,662.17	$ -	$ -	$ 75,662.17	100%
365	136999	BR FGD SW Line Insulation	$ 67,543.93	$ -	$ -	$ 67,543.93	100%
366	137000	BR 80' JLG Manlift	$ 144,450.18	$ -	$ -	$ 144,450.18	100%
367	137001	BR Demin Sump Pump Repl	$ 219,775.88	$ -	$ -	$ 219,775.88	100%
368	137002	BR Fire System Deluge Valves	$ 29,212.90	$ -	$ -	$ 29,212.90	100%
369	137004	BR Maintenance Admin Area	$ 359,567.07	$ -	$ -	$ 359,567.07	100%
370	137026	GH Gyp Stack Drain Layer South	$ 592,967.34	$ -	$ -	$ 592,967.34	100%
371	137044	GH 1G CT Transformer Rewind	$ 43,107.20	$ -	$ -	$ 43,107.20	100%
372	137072	GH4 FGD Seal Water Reroute	$ 195,913.91	$ -	$ -	$ 195,913.91	100%
373	137073	GH4 ESP AVC Repl	$ 173,305.99	$ -	$ -	$ 173,305.99	100%
374	137074	GH1 FGD Seal Water Reroute	$ 156,510.37	$ -	$ -	$ 156,510.37	100%
375	137075	GH3 FGD Seal Water Reroute	$ 226,976.26	$ -	$ -	$ 226,976.26	100%
376	137086	GH3 Demin Controls Upgrade	$ 240,976.78	$ -	$ -	$ 240,976.78	100%
377	137089	GH2 UPS Battery Repl	$ 63,899.96	$ -	$ -	$ 63,899.96	100%
378	137105	GH1 Mill Inerting Cont Upgrade	$ 96,061.42	$ -	$ -	$ 96,061.42	100%
379	137168	BR2 Feeder Controls	$ 46,880.80	$ -	$ -	$ 46,880.80	100%
380	137179	BR2 SH Platen Repl	$ 210,682.45	$ -	$ -	$ 210,682.45	100%
381	137194	BR Guard Building Replacement	$ 524,179.57	$ -	$ -	$ 524,179.57	100%
382	137197	DX Spare Sump Pump	$ 6,860.35	$ -	$ -	$ 6,860.35	100%
383	137200	DX Station Roof Repl	$ 132,662.52	$ -	$ -	$ 132,662.52	100%
384	137202	BRCT GT24 Spare Quench Wtr Pmp	$ 105,173.75	$ -	$ -	$ 105,173.75	100%
385	137205	BRCT 11N2 Mod AA HVAC's	$ 45,109.35	$ -	$ -	$ 45,109.35	100%
386	137208	BR RO-1 Membrane Repl	$ 42,183.29	$ -	$ -	$ 42,183.29	100%
387	137231	SARDIS TR REPLACEMENT	$ 598.81	$ -	$ -	$ 598.81	100%
388	137492	TC Landfill Add'l Land KU	$ 47,950.21	$ -	$ -	$ 47,950.21	100%
389	137502	JAD COAL-LAND	$ (47,000.00)	$ -	$ -	$ (47,000.00)	100%
390	137514	Capital T&E - 011560	$ 28,893.75	$ -	$ -	$ 28,893.75	100%
391	137515	Capital T&E - 012160	$ 6,205.38	$ -	$ -	$ 6,205.38	100%
392	137516	Capital T&E - 012460	$ 9,899.19	$ -	$ -	$ 9,899.19	100%
393	137517	Capital T&E - 012360	$ 2,399.05	$ -	$ -	$ 2,399.05	100%
394	137518	Capital T&E - 012560	$ 7,157.10	$ -	$ -	$ 7,157.10	100%
395	137519	Capital T&E - 013150	$ 19,725.54	$ -	$ -	$ 19,725.54	100%
396	137522	Capital T&E - 013660	$ 12,999.24	$ -	$ -	$ 12,999.24	100%
397	137524	Capital T&E - 014260	$ 9,457.31	$ -	$ -	$ 9,457.31	100%
398	137525	Capital T&E - 017660	$ 5,562.36	$ -	$ -	$ 5,562.36	100%
399	137578KU	TC KU REFURB OF PROD WELL A	$ 5,515.53	$ -	$ -	$ 5,515.53	100%
400	137597	TY Plant Closure	$ 74,146.00	$ -	$ -	$ 74,146.00	100%
401	137629KU	TC KU VFD A SW PUMP	$ 101,015.51	$ -	$ -	$ 101,015.51	100%
402	137631KU	TC2 KU RECIRC LOOP	$ 50,518.16	$ -	$ -	$ 50,518.16	100%

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403	137671KU	TC2 KU PJFF BAGS & CAGES	$ 532,414.09	$ -	$ -	$ 532,414.09	100%
404	137735	PAINT LICK HWY-REIM	$ 3,914.68	$ -	$ -	$ 3,914.68	100%
405	137737	TOYOTA STRUCTURE IMPROVEMENTS	$ 526,808.62	$ -	$ -	$ 526,808.62	100%
406	137744	HARDIN CO SMITH 345KV P1	$ 614,459.69	$ -	$ -	$ 614,459.69	100%
407	137765	BR3 SH Spray Reg Repl	$ 48,931.29	$ -	$ -	$ 48,931.29	100%
408	137773	TRODS - KU	$ 39,720.83	$ -	$ -	$ 39,720.83	100%
409	137819KU	Exchange HA Re-architect-KU13	$ 42,811.68	$ -	$ -	$ 42,811.68	100%
410	137826KU	Upgrade F5-KU13	$ 133,524.45	$ -	$ -	$ 133,524.45	100%
411	137842KU	Refresh Zenapp Blades-KU13	$ 184,090.88	$ -	$ -	$ 184,090.88	100%
412	137863KU	Voice/Vid Monitor Tools-KU13	$ 245,168.73	$ -	$ -	$ 245,168.73	100%
413	138067	Hdwe Capital for LOBs - KU13	$ 80,510.37	$ -	$ -	$ 80,510.37	100%
414	138080	REPAIR FAILED TRANS KT0032	$ 1,804.04	$ -	$ -	$ 1,804.04	100%
415	138095	SCM 2013 CENT ADAMS STRU REPL	$ 294,955.82	$ -	$ -	$ 294,955.82	100%
416	138096	SCM 2013 CENT- BUENA VISTA	$ 25,533.84	$ -	$ -	$ 25,533.84	100%
417	138099	SCM 2013 PINE REPL SUB BATT	$ 23,899.02	$ -	$ -	$ 23,899.02	100%
418	138101	SCM 2013 CENT REPL SUB BATT	$ 48,032.56	$ -	$ -	$ 48,032.56	100%
419	138102	SCM 2013 EARL REPL SUB BATT	$ 25,350.28	$ -	$ -	$ 25,350.28	100%
420	138107	SCM KU HZ RELAY REPL 2013	$ 36,180.42	$ -	$ -	$ 36,180.42	100%
421	138147	SCM2014 CENT RPL LTC/REG CONTR	$ 1,387.82	$ -	$ -	$ 1,387.82	100%
422	138153	SCM2014 KU CA DIFF RELAY REPL	$ 1,640.82	$ -	$ -	$ 1,640.82	100%
423	138170	DSP EDDYVILLE 12KV SUB UPGR	$ 187,520.04	$ -	$ -	$ 187,520.04	100%
424	138171	DSP LIBERTY SUBST RECLO ADD	$ 675.92	$ -	$ -	$ 675.92	100%
425	138188	BOC-CSCC - KU	$ 57,781.34	$ -	$ -	$ 57,781.34	100%
426	138190	KU CAMERAS 2013	$ 50,544.10	$ -	$ -	$ 50,544.10	100%
427	138192	KU FIRE SYSTEMS 2013	$ 25,692.75	$ -	$ -	$ 25,692.75	100%
428	138194	KU SECURITY EQUIPMENT2013	$ 28,546.34	$ -	$ -	$ 28,546.34	100%
429	138215	DSP Hume Road DIST	$ 1,666,835.66	$ -	$ -	$ 1,666,835.66	100%
430	138226	2013 EARL MISC DIS CAP PROJ	$ 110,459.21	$ -	$ -	$ 110,459.21	100%
431	138227	SCM 2013 EARL MISC NESC COMPL	$ 144,362.49	$ -	$ -	$ 144,362.49	100%
432	138228	SCM 2013 EARL REPL REGULATORS	$ 87,243.05	$ -	$ -	$ 87,243.05	100%
433	138231	SCM 2013 PINE RECLOSER REPL	$ 56,080.84	$ -	$ -	$ 56,080.84	100%
434	138232	SCM 2013 PINE REPL REGLTORS	$ 61,393.70	$ -	$ -	$ 61,393.70	100%
435	138233	SCM2014 CENT LTC OIL FILT ADD	$ 8,475.14	$ -	$ -	$ 8,475.14	100%
436	138234	SCM2014 PINE LTC OIL FILT ADD	$ 5,853.42	$ -	$ -	$ 5,853.42	100%
437	138237	SCM EARL MISC NESC COMPL	$ 6,535.94	$ -	$ -	$ 6,535.94	100%
438	138252	HUME ROAD PROPERTY PURCH	$ 8,594.40	$ -	$ -	$ 8,594.40	100%
439	138259	ERTs 2013 KU	$ 49,712.95	$ -	$ -	$ 49,712.95	100%
440	138281KU	Ener Eff Enhancements-KU12	$ 82,868.00	$ -	$ -	$ 82,868.00	100%
441	138283KU	Rate Case 2012 - KU12	$ 1,678.89	$ -	$ -	$ 1,678.89	100%
442	138295	TRMS REPL/UPGR KU	$ 231,790.78	$ -	$ -	$ 231,790.78	100%
443	138318	Green River 5 - KU	$ 2,499,135.74	$ -	$ -	$ 2,499,135.74	100%
444	138320	MT STERLING STRM-SITE IMPRVMTS	$ 30,600.60	$ -	$ -	$ 30,600.60	100%
445	138340	DANVILLE STRM GARAGE RENOVATE	$ 36,248.22	$ -	$ -	$ 36,248.22	100%
446	138343	EDDYVILLE STRM-CONST ADDITION	$ 326,362.71	$ -	$ -	$ 326,362.71	100%
447	138344	GREENVILLE STRM OFFICE-FLOOR	$ 21,179.43	$ -	$ -	$ 21,179.43	100%
448	138345	GREENVILLE STRM-STORAGE PAD	$ 15,014.00	$ -	$ -	$ 15,014.00	100%
449	138346	GREENVILLE STRM-O/HEAD DOORS	$ 19,000.00	$ -	$ -	$ 19,000.00	100%
450	138353	PARIS STRM-STORAGE PAD	$ 18,400.00	$ -	$ -	$ 18,400.00	100%
451	138354	RICHMOND STRM RENOVATION	$ 126,986.88	$ -	$ -	$ 126,986.88	100%
452	138355	LONDON REMODEL 2013	$ 180,934.13	$ -	$ -	$ 180,934.13	100%
453	138357	BRCT GT24 Fuel Flexibility KU	$ 732,280.41	$ -	$ -	$ 732,280.41	100%
454	138365	CAMPBELLSVILLE REMODEL	$ 168,239.60	$ -	$ -	$ 168,239.60	100%
455	138376	KU REPLACE FAILED EQP	$ 160,545.64	$ -	$ -	$ 160,545.64	100%
456	138377	ONEQ FURNITURE & EQUIP	$ 13,640.19	$ -	$ -	$ 13,640.19	100%
457	138382	DIST-NA-OH CO-GRP	$ 6,132.00	$ -	$ -	$ 6,132.00	100%
458	138420	Cane Run 345kV Xfrmr - KU	$ (1,026,769.45)	$ -	$ -	$ (1,026,769.45)	100%
459	138443KU	MyAccount Enhance - KU12	$ 78,315.87	$ -	$ -	$ 78,315.87	100%
460	138511	Business Offices - Misc CapEx	$ 52,112.27	$ -	$ -	$ 52,112.27	100%
461	138557	KU REPLACE FAILED EQUIP	$ 5,415.00	$ -	$ -	$ 5,415.00	100%
462	138602	Danville Trans Pole Yard	$ 739,713.11	$ -	$ -	$ 739,713.11	100%
463	138615	PowerPlant Prop Tax KU%	$ 79,492.30	$ -	$ -	$ 79,492.30	100%
464	138644	DIST-NA-GHNT-W LEX	$ 2,858.77	$ -	$ -	$ 2,858.77	100%
465	138687KU	Low Income Enhance-KU12	$ 67,699.25	$ -	$ -	$ 67,699.25	100%
466	138692	TWR LGHTNG-KU	$ 332,039.25	$ -	$ -	$ 332,039.25	100%
467	138693	CARNTOWN TRANSFORMER REPL	$ (13,777.02)	$ -	$ -	$ (13,777.02)	100%
468	138704	Scott ST. 4kv Ckt	$ 173.61	$ -	$ -	$ 173.61	100%
469	138711	Corporate Web Site & App KU	$ 165,602.79	$ -	$ -	$ 165,602.79	100%

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470	138720	CTS 3.0 and AFB 3.0 - KU	$ 216,909.08	$ -	$ -	$ 216,909.08	100%
471	138727	GRST 728 OMU Brkr Rpl	$ 113,065.11	$ -	$ -	$ 113,065.11	100%
472	138729	Fuelworx to Aligne Fuels-KU	$ (684.04)	$ -	$ -	$ (684.04)	100%
473	138746	Lexington CEMI projects	$ 48,836.57	$ -	$ -	$ 48,836.57	100%
474	138767	BRCT6 Quench Nozzles	$ 16,668.12	$ -	$ -	$ 16,668.12	100%
475	138770	BRCT7 Quench Nozzles	$ 16,670.57	$ -	$ -	$ 16,670.57	100%
476	138772KU	CT Land - KU	$ 4,117.62	$ -	$ -	$ 4,117.62	100%
477	138781	Pineville Renovation 2012	$ (236,287.29)	$ -	$ -	$ (236,287.29)	100%
478	138789	FALMOUTH SUB REG UPGRADE	$ 5,792.96	$ -	$ -	$ 5,792.96	100%
479	138823KU	BW/BWA Upgrade - KU12	$ 35,088.26	$ -	$ -	$ 35,088.26	100%
480	138829	Cane Run Control House-KU	$ (632.00)	$ -	$ -	$ (632.00)	100%
481	138835KU	Jabber - KU12	$ 22,545.91	$ -	$ -	$ 22,545.91	100%
482	138850	69KV CIRCUIT SWITCHER	$ 587.86	$ -	$ -	$ 587.86	100%
483	138854KU	Access Policy Manager - KU12	$ 1,263.50	$ -	$ -	$ 1,263.50	100%
484	138860	BR3 SH Attemperator Assembly	$ (14,863.74)	$ -	$ -	$ (14,863.74)	100%
485	138897	PDCAH PRI-CLMN RD-STATIC REPL	$ 436,600.38	$ -	$ -	$ 436,600.38	100%
486	138898KU	Enterprise Info Mgmt-KU12	$ 501,388.85	$ -	$ -	$ 501,388.85	100%
487	138930	GH1 Voltage Regulator Repl	$ 138,554.14	$ -	$ -	$ 138,554.14	100%
488	138947	Earlington Pole Inspect 2013	$ 367,509.16	$ -	$ -	$ 367,509.16	100%
489	138948	Pineville Pole Inspect 2013	$ 402,118.62	$ -	$ -	$ 402,118.62	100%
490	138949	London Pole Inspect 2013	$ 1,194,066.91	$ -	$ -	$ 1,194,066.91	100%
491	138950	Richmond Pole Inspection 2013	$ 478,423.81	$ -	$ -	$ 478,423.81	100%
492	138952	Pole Inspect Shelbyville 2013	$ 1,291,426.93	$ -	$ -	$ 1,291,426.93	100%
493	138953	Lexington Pole Inspect 2013	$ 44,359.36	$ -	$ -	$ 44,359.36	100%
494	138955	Norton Pole Inspect 2013	$ 4,000.22	$ -	$ -	$ 4,000.22	100%
495	139002	Linux Identity Manager - KU	$ 2,642.48	$ -	$ -	$ 2,642.48	100%
496	139015	SCOTT CO. FIBER MAKE READY	$ (95,263.47)	$ -	$ -	$ (95,263.47)	100%
497	139022	EMS Operator Monitor-KU-2012	$ 3,535.02	$ -	$ -	$ 3,535.02	100%
498	139043KU	Danville Prop Purchase-KU12	$ 4,592.66	$ -	$ -	$ 4,592.66	100%
499	139046	TC2 DSI System - KU	$ 2,580,618.82	$ -	$ -	$ 2,580,618.82	100%
500	139047	SHELBYVILLE SOUTH TRANS REPL	$ (10,196.00)	$ -	$ -	$ (10,196.00)	100%
501	139052	Earlington 34.5KV	$ 204,412.02	$ -	$ -	$ 204,412.02	100%
502	139053	Lexington 34.5KV 2013	$ 89,516.65	$ -	$ -	$ 89,516.65	100%
503	139054	Norton 34.5KV 2013	$ 136,734.47	$ -	$ -	$ 136,734.47	100%
504	139057	Substation 34.5KV 2013	$ 110,990.62	$ -	$ -	$ 110,990.62	100%
505	139098	Back-up Cntrl Ctr-Dist-KU	$ 24,951.42	$ -	$ -	$ 24,951.42	100%
506	139099	BR3 FD Fan/EQM Shop Roof Repl	$ 106,972.81	$ -	$ -	$ 106,972.81	100%
507	139117	BRCT11 Rotor Heat Shield Repl	$ 280,896.96	$ -	$ -	$ 280,896.96	100%
508	139123	CASCADE WORK MGMT FAC-KU	$ 54,153.90	$ -	$ -	$ 54,153.90	100%
509	139124	Lexington Ops Cable Rej	$ 195,590.17	$ -	$ -	$ 195,590.17	100%
510	139128	GR 2013 Sec S/H	$ 338,361.24	$ -	$ -	$ 338,361.24	100%
511	139146KU	OpenText Email Upgrade-KU13	$ 26,128.82	$ -	$ -	$ 26,128.82	100%
512	139155	BR C Conveyor Belt Repl	$ 30,481.94	$ -	$ -	$ 30,481.94	100%
513	139158	2013 DIX Battery Replace-KU	$ 6,276.56	$ -	$ -	$ 6,276.56	100%
514	139162KU	GS GE AutoCAD KU	$ 196.73	$ -	$ -	$ 196.73	100%
515	139164KU	GS GE CompInsite KU	$ 1,618.47	$ -	$ -	$ 1,618.47	100%
516	139183KU	GS GE Lab Furn KU	$ 15,687.92	$ -	$ -	$ 15,687.92	100%
517	139190	PINEVILLE-POCKET N. RECLAIM	$ 249,539.33	$ -	$ -	$ 249,539.33	100%
518	139191KU	GS GE Rotor Probe KU	$ 9,440.36	$ -	$ -	$ 9,440.36	100%
519	139192	HARRODSBURG EAST TRANS REPL	$ 48,889.47	$ -	$ -	$ 48,889.47	100%
520	139205KU	EE DLC MULITFAM ENH-KU13	$ 52,299.03	$ -	$ -	$ 52,299.03	100%
521	139206	2013 BATTERY TRAILER	$ 22,209.68	$ -	$ -	$ 22,209.68	100%
522	139209	BR2 Econ & HP Heater Valves	$ 164,735.67	$ -	$ -	$ 164,735.67	100%
523	139210	Ghent Control House	$ 726,511.01	$ -	$ -	$ 726,511.01	100%
524	139250KU	SAP Connector-KU13	$ 10,342.79	$ -	$ -	$ 10,342.79	100%
525	139253KU	Adv Business Reporting-KU13	$ 122,115.61	$ -	$ -	$ 122,115.61	100%
526	139256	NERCALRT-E.F-W.F 138KV	$ 848,253.04	$ -	$ -	$ 848,253.04	100%
527	139263	London CEMI 2013	$ 47,191.88	$ -	$ -	$ 47,191.88	100%
528	139264	PINEVILLE CEMI 2013	$ 238,593.18	$ -	$ -	$ 238,593.18	100%
529	139270	BRFGDABS Spare Agitator Grbx	$ 40,207.76	$ -	$ -	$ 40,207.76	100%
530	139273	CAWOOD 413 CIFI 2013	$ 43,317.84	$ -	$ -	$ 43,317.84	100%
531	139360	CLAY TRANS REPL	$ 53,595.96	$ -	$ -	$ 53,595.96	100%
532	139375	2013 CIFI IBM 110	$ 180,967.22	$ -	$ -	$ 180,967.22	100%
533	139376	2013 CIFI Lansdown 0106	$ 102,889.93	$ -	$ -	$ 102,889.93	100%
534	139377	2013 CIFI - Hopewell, 0286	$ 274,023.50	$ -	$ -	$ 274,023.50	100%
535	139378	2013 CIFI Rose Hill, 0777	$ 194,049.04	$ -	$ -	$ 194,049.04	100%
536	139379	2013 CIFI - Wise, 4641	$ 200,463.01	$ -	$ -	$ 200,463.01	100%

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537	139387KU	GS GE PR Reliability KU	$ 447,453.46	$ -	$ -	$ 447,453.46	100%
538	139388	2013 CIFI Shavers Chapel	$ 60,567.29	$ -	$ -	$ 60,567.29	100%
539	139390	2013 CIFI Belt Line 0129	$ 132,970.26	$ -	$ -	$ 132,970.26	100%
540	139391	CIFI 2013 Lawrenceburg 2516	$ 232,312.30	$ -	$ -	$ 232,312.30	100%
541	139394	CIFI 2013 Newtown 0431	$ 59,898.19	$ -	$ -	$ 59,898.19	100%
542	139395	CIFI 2013 Versail Bypass 0509	$ 48,097.36	$ -	$ -	$ 48,097.36	100%
543	139396	CIFI 2013 Wilson Down 0073	$ 87,484.60	$ -	$ -	$ 87,484.60	100%
544	139397	CIFI 2013 Williamsburg 226	$ 124,323.18	$ -	$ -	$ 124,323.18	100%
545	139398	CIFI 2013 Bond 660	$ 224,467.98	$ -	$ -	$ 224,467.98	100%
546	139400	BRFGDABS Expansion Joints Repl	$ 267,583.62	$ -	$ -	$ 267,583.62	100%
547	139402	CIFI 2013 ST PAUL 686	$ 72,378.64	$ -	$ -	$ 72,378.64	100%
548	139403	CIFI MIDDLESBORO #2 355	$ 95,451.82	$ -	$ -	$ 95,451.82	100%
549	139404	2013 CIFI MIDDLESBORO #1 365	$ 173,922.99	$ -	$ -	$ 173,922.99	100%
550	139405	CIFI 2013 - EARL-ST CHAR 3410	$ 317,141.59	$ -	$ -	$ 317,141.59	100%
551	139406	HARTFORD 1911	$ 218,266.04	$ -	$ -	$ 218,266.04	100%
552	139407	CIFI 2013 ETOWN #2 2410	$ 70,465.33	$ -	$ -	$ 70,465.33	100%
553	139408	cifi 2013 HODGENVILLE 2430	$ 32,211.08	$ -	$ -	$ 32,211.08	100%
554	139409	CIFI 2013 BOONE AVE 0769	$ 78,376.64	$ -	$ -	$ 78,376.64	100%
555	139410	CIFI 2013 HUGHES LANE 0037	$ 173,925.82	$ -	$ -	$ 173,925.82	100%
556	139411	CIFI 2013 JOYLAND 0599	$ 109,302.23	$ -	$ -	$ 109,302.23	100%
557	139412	CIFI 2013 ROGERS GAP 0451	$ 135,036.82	$ -	$ -	$ 135,036.82	100%
558	139413	2013 CIFI STONEWALL 0096	$ 124,703.13	$ -	$ -	$ 124,703.13	100%
559	139414	CIFI 2013 London 201	$ 84,214.56	$ -	$ -	$ 84,214.56	100%
560	139419	SCM REPLC LTC SHARON	$ 106,283.11	$ -	$ -	$ 106,283.11	100%
561	139434	BR3-3 Mill Motor Rewind	$ 39,852.58	$ -	$ -	$ 39,852.58	100%
562	139435KU	GS EC RATA Equip KU	$ 78,664.31	$ -	$ -	$ 78,664.31	100%
563	139438	DIST-NA-TVA-PDYS-KU	$ 27,086.36	$ -	$ -	$ 27,086.36	100%
564	139440	CIFI 2013 Camargo 0659	$ 160,699.01	$ -	$ -	$ 160,699.01	100%
565	139441	CIFI 2013 PARIS 0805	$ 195,981.76	$ -	$ -	$ 195,981.76	100%
566	139446	CIFI 2013 BOND 661	$ 52,206.65	$ -	$ -	$ 52,206.65	100%
567	139447	CIFI 2013 Clinch Valley 4645	$ 121,574.37	$ -	$ -	$ 121,574.37	100%
568	139448	CIFI 2013 CALLOWAY 0312	$ 231,881.02	$ -	$ -	$ 231,881.02	100%
569	139451	CIFI 2013 HARLAN 0413	$ 19,595.28	$ -	$ -	$ 19,595.28	100%
570	139452	CIFI 2013 RICHMOND 3 2109	$ 81,285.95	$ -	$ -	$ 81,285.95	100%
571	139453	CIFI 2013 SYLVANIA 0847	$ 147,380.54	$ -	$ -	$ 147,380.54	100%
572	139454	CIFI 2013 CAMPBELLSBURG 0703	$ 21,604.73	$ -	$ -	$ 21,604.73	100%
573	139455	CIFI 2013 LOCKPORT 2532	$ 75,820.69	$ -	$ -	$ 75,820.69	100%
574	139456	CEMI EARLINGTON OP CTR 2013	$ 175,333.14	$ -	$ -	$ 175,333.14	100%
575	139458	CEMI 2013 LEXINGTON	$ 182,265.78	$ -	$ -	$ 182,265.78	100%
576	139459	CEMI 2013 NORTON	$ 59,754.16	$ -	$ -	$ 59,754.16	100%
577	139460	CIFI 2014 BAILEY CREEK 0495	$ 27,222.09	$ -	$ -	$ 27,222.09	100%
578	139461	BR2 BFP 2500 HP Motor	$ 133,037.78	$ -	$ -	$ 133,037.78	100%
579	139462	BR2-2 BFP 2500 HP Motor Rewind	$ 80,124.85	$ -	$ -	$ 80,124.85	100%
580	139466KU	GS GE VIb Equip KU	$ 28,774.00	$ -	$ -	$ 28,774.00	100%
581	139473	BR E-Notification License	$ 10,000.00	$ -	$ -	$ 10,000.00	100%
582	139474	REPL REGULATORS KU SUBS	$ 539,023.24	$ -	$ -	$ 539,023.24	100%
583	139475	SALVISA SUB POLE REPLACEMENT	$ 215,770.84	$ -	$ -	$ 215,770.84	100%
584	139478	KU 69/12KV 2500KVA SPARE XFMR	$ 165,765.14	$ -	$ -	$ 165,765.14	100%
585	139479	KU 138x69-13.09 kV 20MVA XFMR	$ 825,842.97	$ -	$ -	$ 825,842.97	100%
586	139486	Oce Plotwave Printer-KU	$ 5,383.55	$ -	$ -	$ 5,383.55	100%
587	139490KU	CIP COMPLIANCE INF-KU13	$ 739,364.14	$ -	$ -	$ 739,364.14	100%
588	139494	GH 1L4 Conveyor Belt Repl 13	$ 6,014.15	$ -	$ -	$ 6,014.15	100%
589	139502	SCM 2013 KU TOTZ PROJECT	$ 147,307.30	$ -	$ -	$ 147,307.30	100%
590	139507	BR Bypass Stack CEMS Monitors	$ 30,936.12	$ -	$ -	$ 30,936.12	100%
591	139517	WECO 20 Tester / Analyzer 2013	$ 36,465.96	$ -	$ -	$ 36,465.96	100%
592	139520	WECO 3230 Shop Stand Adap 2013	$ 9,017.95	$ -	$ -	$ 9,017.95	100%
593	139522	SHELBYVILLE SOUTH REWIND	$ 201,734.72	$ -	$ -	$ 201,734.72	100%
594	139523	HARRODSBURG EAST REWIND	$ 200,308.08	$ -	$ -	$ 200,308.08	100%
595	139549	CARDINAL#2 METER RELO	$ 115,212.21	$ -	$ -	$ 115,212.21	100%
596	139557	GRST 714 & 718 Brkr Rpls	$ 718,182.03	$ -	$ -	$ 718,182.03	100%
597	139575	2013 CIFI - STRAIGHT CRK 0317	$ 225,796.95	$ -	$ -	$ 225,796.95	100%
598	139579KU	FERCH TOOLS-KU13	$ 1,351.70	$ -	$ -	$ 1,351.70	100%
599	139581	KU MANHOLE COVER REPLACE 2013	$ 30,310.77	$ -	$ -	$ 30,310.77	100%
600	139590	E-TOWN WEST BRKR UPGRADE	$ 37,502.95	$ -	$ -	$ 37,502.95	100%
601	139603	RETAIL EDI - KU 2013	$ 58,776.00	$ -	$ -	$ 58,776.00	100%
602	139609	BRFGD Gyp Bleed Syst Vlve Repl	$ 51,003.29	$ -	$ -	$ 51,003.29	100%
603	139612KU	GS GE Hard Test KU	$ 31,610.85	$ -	$ -	$ 31,610.85	100%

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604	139652	BR E&I Shop HVAC Replacement	$ 16,510.05	$ -	$ -	$ 16,510.05	100%
605	139653	BRCT Storm Shelter	$ 15,782.48	$ -	$ -	$ 15,782.48	100%
606	139657	Mapboard Upgrade-KU-2013	$ 68,799.55	$ -	$ -	$ 68,799.55	100%
607	139658	GH Off Road Transports	$ 24,851.91	$ -	$ -	$ 24,851.91	100%
608	139667	BR1 Cooling Tower Gearboxes	$ 65,799.86	$ -	$ -	$ 65,799.86	100%
609	139669	BR1&2 Mercury Mitigation Syst	$ 1,993,629.82	$ -	$ -	$ 1,993,629.82	100%
610	139676	TC PE BLDG RENO - KU	$ 40,381.65	$ -	$ -	$ 40,381.65	100%
611	139679KU	SQL Server Toolset-KU13	$ 4,372.50	$ -	$ -	$ 4,372.50	100%
612	139684	BR1-1 FD Fan Motor Rewind	$ 37,538.85	$ -	$ -	$ 37,538.85	100%
613	139685	BR East Feeder Conv Belt Repl	$ 14,168.12	$ -	$ -	$ 14,168.12	100%
614	139693KU	GS GE TC DI KU	$ 4,349.99	$ -	$ -	$ 4,349.99	100%
615	139695KU	GS GE GR DI	$ 5,378.82	$ -	$ -	$ 5,378.82	100%
616	139701	NERCALRT-INVTN-ADMS	$ 383,165.38	$ -	$ -	$ 383,165.38	100%
617	139737	Butler Pole Trailer	$ 17,234.26	$ -	$ -	$ 17,234.26	100%
618	139738KU	Oracle Licenses - KU13	$ 1,981,529.53	$ -	$ -	$ 1,981,529.53	100%
619	139751	PLN-VIRG-CTY-STPAUL	$ 561,335.42	$ -	$ -	$ 561,335.42	100%
620	139771KU	TC2 KU CO MONITOR SYS	$ 233,463.01	$ -	$ -	$ 233,463.01	100%
621	139802	SCM REPLC LTC GEORGETOWN	$ 37,294.71	$ -	$ -	$ 37,294.71	100%
622	139809	BR Permanent Vacuum Lines	$ 25,783.39	$ -	$ -	$ 25,783.39	100%
623	139810	BR Industrial Type Vacuum	$ 51,810.94	$ -	$ -	$ 51,810.94	100%
624	139811	BR Hydrogen Trailer Relocation	$ 144,751.09	$ -	$ -	$ 144,751.09	100%
625	139812	BR1 GCB Lockout Rezoning	$ 3,496.38	$ -	$ -	$ 3,496.38	100%
626	139813	BR3 Main Cond Vacuum Pump Repl	$ 37,309.64	$ -	$ -	$ 37,309.64	100%
627	139816	BR3 BFP Cond Vacuum Pump Repl	$ 17,535.16	$ -	$ -	$ 17,535.16	100%
628	139818	BR2 Primary Air Duct Abatement	$ 33,103.84	$ -	$ -	$ 33,103.84	100%
629	139828	Critical Fork Sub Ckt work	$ 148,774.13	$ -	$ -	$ 148,774.13	100%
630	139837	DX Camera Upgrade	$ 22,926.49	$ -	$ -	$ 22,926.49	100%
631	139845	BRCT GT24 Gas Sply 2nd Reg Leg	$ 61,937.13	$ -	$ -	$ 61,937.13	100%
632	139856	BRCT GT24 Fuel Oil Switching	$ 196.59	$ -	$ -	$ 196.59	100%
633	139860	PLN-SCOTT-ST-TAP	$ 309,759.19	$ -	$ -	$ 309,759.19	100%
634	139882	CRITICAL FORK SUB RETIRE	$ 73,384.89	$ -	$ -	$ 73,384.89	100%
635	139932	BR3 Burner Nozzle Retrofit	$ 836,811.58	$ -	$ -	$ 836,811.58	100%
636	139933KU	SAP PI Upgrade-KU13	$ 268,718.54	$ -	$ -	$ 268,718.54	100%
637	139936KU	GS EC Appdx K KU	$ 177,154.07	$ -	$ -	$ 177,154.07	100%
638	139941	CIFI 2013 - BUTLER 0950	$ 268,690.68	$ -	$ -	$ 268,690.68	100%
639	139964KU	GS GE DAAS KU	$ 12,285.40	$ -	$ -	$ 12,285.40	100%
640	139980	GH 2-4 Pulverizer Gearbox	$ 708,246.15	$ -	$ -	$ 708,246.15	100%
641	139998	GH Gyp Stack Side Slope Cap	$ 81,042.45	$ -	$ -	$ 81,042.45	100%
642	139999	GH4 Waterwall Tube Repl	$ 151,549.08	$ -	$ -	$ 151,549.08	100%
643	140012KU	TC CT KU HMI UPGRD	$ 83,330.12	$ -	$ -	$ 83,330.12	100%
644	140081	Upgrade EMS Software-KU-2014	$ 47,683.62	$ -	$ -	$ 47,683.62	100%
645	140105KU	CR7 CCGT INVENTORY KU	$ 514,944.77	$ -	$ -	$ 514,944.77	100%
646	140154	GH CCR Mobile Equip	$ 119,990.60	$ -	$ -	$ 119,990.60	100%
647	140195	GH2 2-3 FGD Spray Header Repl	$ 268,594.34	$ -	$ -	$ 268,594.34	100%
648	140227	Paris Storeroom Ranger	$ 13,608.82	$ -	$ -	$ 13,608.82	100%
649	140241	RECRUITING SYSTEM IMPL KU	$ 44,443.73	$ -	$ -	$ 44,443.73	100%
650	140252	BR Planning Office HVAC Repl	$ 10,425.56	$ -	$ -	$ 10,425.56	100%
651	140271	Elihu Relay Upgrades (Reim)	$ (14.71)	$ -	$ -	$ (14.71)	100%
652	140272	GR Men's Lkr Rm AC	$ 8,784.12	$ -	$ -	$ 8,784.12	100%
653	140278	PLN-NEBO-PRVIDNC-E	$ 189,946.95	$ -	$ -	$ 189,946.95	100%
654	140316KU	CCS SQL Server Integ KU13	$ 96,955.28	$ -	$ -	$ 96,955.28	100%
655	140347	SR BWT Tensioner	$ 117,440.40	$ -	$ -	$ 117,440.40	100%
656	140354KU	SP SITE COLLECT- KU13	$ 3,203.20	$ -	$ -	$ 3,203.20	100%
657	140363KU	RECORDS MGMT PILOT KU13	$ 16,454.36	$ -	$ -	$ 16,454.36	100%
658	140374	HARDWARE/SOFTWARE INF KU	$ 92,558.65	$ -	$ -	$ 92,558.65	100%
659	140375	BR3 Spare HWRS Pump	$ 393,902.49	$ -	$ -	$ 393,902.49	100%
660	140378KU	TC2 KU HMI UPFATE TURB	$ 20,053.14	$ -	$ -	$ 20,053.14	100%
661	140382	GR U3 Precip Drain Repl	$ 25,140.33	$ -	$ -	$ 25,140.33	100%
662	140383	GR U4 Precip Drain Repl	$ 20,201.65	$ -	$ -	$ 20,201.65	100%
663	140434KU	GS CDM Autodesk KU	$ 12,994.80	$ -	$ -	$ 12,994.80	100%
664	140451KU	TC KU INDUST CONTROLS MGR	$ 5,439.56	$ -	$ -	$ 5,439.56	100%
665	140467	Capital T&E Norton 2014	$ 5,628.85	$ -	$ -	$ 5,628.85	100%
666	140468	Danville T&E Capital 2014	$ 12,305.73	$ -	$ -	$ 12,305.73	100%
667	140478	Big Stone 2 Ckt 4702 VT Reg	$ 54,949.10	$ -	$ -	$ 54,949.10	100%
668	140480	Norton Backyard Machine	$ 184,604.25	$ -	$ -	$ 184,604.25	100%
669	140488	Morganfield Ind Cp Breck	$ 44,082.57	$ -	$ -	$ 44,082.57	100%
670	140492	Re-Cond Dixon Feed	$ 295.56	$ -	$ -	$ 295.56	100%

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671	140500	DIXON SUBSTATION REGULATORS	$ 65,386.09	$ -	$ -	$ 65,386.09	100%
672	140506	SCM2014 CENT REPL OIL BREAKERS	$ 41,056.26	$ -	$ -	$ 41,056.26	100%
673	140507	SCM2014 CENT REPL VAC BREAKERS	$ 42,012.15	$ -	$ -	$ 42,012.15	100%
674	140508	SCM2014 EARL REPL 34KV BRKRS	$ 1,549.33	$ -	$ -	$ 1,549.33	100%
675	140513	SCM2014 PINE MANCHESTER UPGD	$ 4,192.10	$ -	$ -	$ 4,192.10	100%
676	140514	SCM2014 PINE REPL OIL BRKRS	$ 363.05	$ -	$ -	$ 363.05	100%
677	140517	SCM2014 PINE BUILDING & GNDS	$ 578.72	$ -	$ -	$ 578.72	100%
678	140557	Hume Road Sub Ckt	$ 296,739.68	$ -	$ -	$ 296,739.68	100%
679	140655KU	GS GE TCCT Hrdng KU	$ 371,345.00	$ -	$ -	$ 371,345.00	100%
680	140657KU	GS GE BRCT Hrdng KU	$ 378,600.00	$ -	$ -	$ 378,600.00	100%
681	140823	BR Gyp Line Cleanout Access Rd	$ 16,303.63	$ -	$ -	$ 16,303.63	100%
682	140824	BR3 Turb Rm Ovrhd Crane Gr Rpl	$ 60,585.16	$ -	$ -	$ 60,585.16	100%
683	140825	BR Lmstne Slurry Tnk Grbx Inst	$ 25,159.65	$ -	$ -	$ 25,159.65	100%
684	140916	BR3 UPS Batteries	$ 14,410.13	$ -	$ -	$ 14,410.13	100%
685	140919KU	TC2 KU TRANSITION ROOF TUBES	$ 80,397.41	$ -	$ -	$ 80,397.41	100%
686	140922KU	LOGRHYTHM UPGRADE-KU13	$ 53,699.33	$ -	$ -	$ 53,699.33	100%
687	140945	GH 1D Conveyor Motor	$ 32,604.79	$ -	$ -	$ 32,604.79	100%
688	140973	GRST 624 Brkr Rpl	$ 282,369.49	$ -	$ -	$ 282,369.49	100%
689	141006	SCM2014 PINE REPL 22KV BRKRS	$ 285.48	$ -	$ -	$ 285.48	100%
690	141007	SCM2014 PINE REPL 34KV BRKRS	$ 285.50	$ -	$ -	$ 285.50	100%
691	141087	TY Office HVAC Repl	$ 6,150.84	$ -	$ -	$ 6,150.84	100%
692	141089	HW/SW - 014370 KU 2014	$ 21,724.19	$ -	$ -	$ 21,724.19	100%
693	141092	BR 3-1 Mill Motor Rewind	$ 41,207.58	$ -	$ -	$ 41,207.58	100%
694	141114KU	App Sec Initiative-KU13	$ 56,248.12	$ -	$ -	$ 56,248.12	100%
695	141222	EMS AIRGAP SVRS-2013-KU	$ 57,808.80	$ -	$ -	$ 57,808.80	100%
696	141300	Pineville Forklift	$ 23,282.59	$ -	$ -	$ 23,282.59	100%
697	141301	Danville Pole Racks	$ 244,936.24	$ -	$ -	$ 244,936.24	100%
698	141389	KU FURNITURE PROJ	$ 381,489.35	$ -	$ -	$ 381,489.35	100%
699	141394	Green River 884 Brkr Failure	$ 143,553.01	$ -	$ -	$ 143,553.01	100%
700	142323	KY STATE HOSPITAL XFMR REPLACE	$ 39,022.85	$ -	$ -	$ 39,022.85	100%
701	142335	GH4 AH Sootblowing Press Trans	$ 10,534.74	$ -	$ -	$ 10,534.74	100%
702	142338	GH 1E Conveyor Belt Repl 13	$ 20,794.02	$ -	$ -	$ 20,794.02	100%
703	142342	GH Portable Air Cond	$ 10,105.27	$ -	$ -	$ 10,105.27	100%
704	142346	GH Station Office Vehicle	$ 31,791.35	$ -	$ -	$ 31,791.35	100%
705	142371	JAD COAL RELOCATION	$ 291,543.04	$ -	$ -	$ 291,543.04	100%
706	142391	Ky Hwy 49 Relocation	$ 765.22	$ -	$ -	$ 765.22	100%
707	142408	BR Lmstn Slurry Tnk Spare Grbx	$ 76,629.00	$ -	$ -	$ 76,629.00	100%
708	142409	BR CY Vehicle (repl #2508)	$ 13,069.27	$ -	$ -	$ 13,069.27	100%
709	142469	HFLING Lube Oil Drain Tank	$ 69,229.69	$ -	$ -	$ 69,229.69	100%
710	142470	BRCT Gas Compressor Site Comm	$ 56,919.10	$ -	$ -	$ 56,919.10	100%
711	142472	POCKET SUB XFMR REPLACE	$ 52,151.10	$ -	$ -	$ 52,151.10	100%
712	142474	EARL-N-NEBO-69KV	$ 538,421.24	$ -	$ -	$ 538,421.24	100%
713	142495	BR FGD Limstone Fdr Belts Repl	$ 19,346.57	$ -	$ -	$ 19,346.57	100%
714	142497KU	EE Enhance Phase III-KU13	$ 143,475.89	$ -	$ -	$ 143,475.89	100%
715	142514	KU Replace Garage Equipment	$ 134,094.26	$ -	$ -	$ 134,094.26	100%
716	142519	KU Purchase Tier 1 Veh	$ 1,166,404.47	$ -	$ -	$ 1,166,404.47	100%
717	142522	KU 69X34.5KV BASE12 SPARE XFMR	$ 401,850.98	$ -	$ -	$ 401,850.98	100%
718	142523	KU 34X12KV 10MVA NON LTC XFMR	$ 278,786.09	$ -	$ -	$ 278,786.09	100%
719	142524	KU 34X2.4KV 500KVA SPARE XFMR	$ 120,844.97	$ -	$ -	$ 120,844.97	100%
720	142525	KU 34X7.2KV 500KVA SPARE XFMR	$ 106,060.28	$ -	$ -	$ 106,060.28	100%
721	142526	KY STATE HOSPITAL XFMR RWD	$ 164,454.41	$ -	$ -	$ 164,454.41	100%
722	142533	BR PI Tag Expansion	$ 17,225.00	$ -	$ -	$ 17,225.00	100%
723	142539KU	Retail Meter Dashboard-KU13	$ 49,134.11	$ -	$ -	$ 49,134.11	100%
724	142543	BTOWN IND SUB TR2 OIL CONTAIN	$ 57,241.85	$ -	$ -	$ 57,241.85	100%
725	142562	Richmond ATV	$ 17,257.50	$ -	$ -	$ 17,257.50	100%
726	142569	Paint Lick Hwy Project	$ 33,795.95	$ -	$ -	$ 33,795.95	100%
727	142575	Eddyville Hwy Project	$ 343,874.52	$ -	$ -	$ 343,874.52	100%
728	142636	2013_EMS_Dbase_Expansion_KU	$ 34,564.42	$ -	$ -	$ 34,564.42	100%
729	142644	GH4 SCR Catalyst Layer 2 Repl	$ 1,325,063.72	$ -	$ -	$ 1,325,063.72	100%
730	142648KU	Data Center Renov-KU13	$ 3,257.55	$ -	$ -	$ 3,257.55	100%
731	142652 KU	PR13 Gen Protection Relays KU	$ 23,266.37	$ -	$ -	$ 23,266.37	100%
732	142654	ONEQ - TREADMILL	$ 3,492.70	$ -	$ -	$ 3,492.70	100%
733	142659	GH4-1 CT Structural Upgrade	$ 515,277.08	$ -	$ -	$ 515,277.08	100%
734	142660	PURCHASE LAND-EDDYVILLE	$ 8,876.83	$ -	$ -	$ 8,876.83	100%
735	142664KU	RoD Upgrade-KU13	$ 4,300.99	$ -	$ -	$ 4,300.99	100%
736	142671	DX Fiber Upgrade	$ 51,862.35	$ -	$ -	$ 51,862.35	100%
737	142673	BR3 Precip-ID Fans Expn Joints	$ 226,042.76	$ -	$ -	$ 226,042.76	100%

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738	142674	BR3 Elevator Room HVAC	$ 8,464.22	$ -	$ -	$ 8,464.22	100%
739	142675	BR CY Shakeout House HVAC	$ 8,816.29	$ -	$ -	$ 8,816.29	100%
740	142676	BR C Conveyor Belly Pans Repl	$ 47,963.55	$ -	$ -	$ 47,963.55	100%
741	142677	BR 1&3 Phosphate Pumps	$ 13,713.63	$ -	$ -	$ 13,713.63	100%
742	142678	BR RO Demin HP Pump Motor	$ 5,495.36	$ -	$ -	$ 5,495.36	100%
743	142679	BR3-3 BCWP Motor Rewind	$ 258,068.98	$ -	$ -	$ 258,068.98	100%
744	142681	BRCT6&7 SFC Cntr Syt Cards KU	$ 62,091.32	$ -	$ -	$ 62,091.32	100%
745	142684KU	SHAREPOINT 2013-KU13	$ 455,381.04	$ -	$ -	$ 455,381.04	100%
746	142687KU	iFactor Upgrade-KU13	$ 25,651.46	$ -	$ -	$ 25,651.46	100%
747	142688KU	MV90 Web-KU13	$ 39,608.92	$ -	$ -	$ 39,608.92	100%
748	142694	138KV BUSHINGS PROJECT	$ 10,525.60	$ -	$ -	$ 10,525.60	100%
749	142695	RICHMOND INDUSTRIAL BKR	$ 27,234.84	$ -	$ -	$ 27,234.84	100%
750	142699	LOUDEN AVE SITE UPGRADE	$ 257,954.56	$ -	$ -	$ 257,954.56	100%
751	142700KU	TC2 KU NALCO PUMPS	$ 55,352.63	$ -	$ -	$ 55,352.63	100%
752	142705KU	TC KU DOZER 2013	$ 341,114.54	$ -	$ -	$ 341,114.54	100%
753	142715	Purchase Backyard Mach E'Town	$ 183,608.00	$ -	$ -	$ 183,608.00	100%
754	142716	Purchase Backyard Machine	$ 176,384.06	$ -	$ -	$ 176,384.06	100%
755	142720KU	South Paducah DACS	$ 47,117.74	$ -	$ -	$ 47,117.74	100%
756	142721KU	Paymentus-KU13	$ 38,511.79	$ -	$ -	$ 38,511.79	100%
757	142736	KU - BOC IT OFFICE	$ 283,268.41	$ -	$ -	$ 283,268.41	100%
758	142742	BR1-1 BFP Motor Rewind	$ 54,496.04	$ -	$ -	$ 54,496.04	100%
759	142743	BR Coal Bunker Piercing Rod	$ 10,495.11	$ -	$ -	$ 10,495.11	100%
760	142749KU	GS CDM PRC05 KU	$ 38,537.62	$ -	$ -	$ 38,537.62	100%
761	142760	Rplce EMS Wkstations-KU-2013	$ 140,382.71	$ -	$ -	$ 140,382.71	100%
762	142762	ICCP Domain Cntrlrs-KU-2013	$ 4,722.97	$ -	$ -	$ 4,722.97	100%
763	142769	GH 4N2 Conveyor Belt Repl 13	$ 6,169.37	$ -	$ -	$ 6,169.37	100%
764	142770	BR3-2 BFPT Blade Repl	$ 567,228.65	$ -	$ -	$ 567,228.65	100%
765	142779	SHAWNEE GAS DIST UPGRADES	$ 75,876.95	$ -	$ -	$ 75,876.95	100%
766	142783 KU	PR13 Hydrogen Purity Meter KU	$ 15,249.59	$ -	$ -	$ 15,249.59	100%
767	142787	BR3 SW Regulator Actuator Repl	$ 37,813.59	$ -	$ -	$ 37,813.59	100%
768	142790KU	GS GE Viscomtr KU	$ 5,509.15	$ -	$ -	$ 5,509.15	100%
769	142799	IPS Device for QAS-KU-2013	$ 20,034.46	$ -	$ -	$ 20,034.46	100%
770	142804	PIneville ATVs and Trailers	$ 45,550.86	$ -	$ -	$ 45,550.86	100%
771	142806KU	IT 2nd FLR Renov-KU13	$ 13,642.88	$ -	$ -	$ 13,642.88	100%
772	142811	GH S/R Elevating Conv Chute	$ 66,686.81	$ -	$ -	$ 66,686.81	100%
773	142816	KU 69-34KV BASE10 SPARE XFMR	$ 295,993.87	$ -	$ -	$ 295,993.87	100%
774	142817	KU SPARE LTC UPGRADE KITS	$ 179,276.07	$ -	$ -	$ 179,276.07	100%
775	142818KU	DB Backup-KU13	$ 343,389.17	$ -	$ -	$ 343,389.17	100%
776	142823KU	OMS Circuit Enhance-KU13	$ 9,248.49	$ -	$ -	$ 9,248.49	100%
777	142826	BR Manlifts - Manual	$ 12,624.32	$ -	$ -	$ 12,624.32	100%
778	142827KU	Additional Tough Books-KU13	$ 89,357.32	$ -	$ -	$ 89,357.32	100%
779	142831KU	OpenText Email Mgmt-KU13	$ 14,721.30	$ -	$ -	$ 14,721.30	100%
780	142834	SIMPSONV-DC CIRCUIT BKR REP-KU	$ 3,164.00	$ -	$ -	$ 3,164.00	100%
781	142837	BI Space 2013 KU - BOC 3	$ 12,638.09	$ -	$ -	$ 12,638.09	100%
782	142842	Etown Trans Line Overhd Doors	$ 27,110.68	$ -	$ -	$ 27,110.68	100%
783	142843	Eddyville Racks and Shelving	$ 21,638.38	$ -	$ -	$ 21,638.38	100%
784	142844	Gate w Security Slide-Danville	$ 29,684.16	$ -	$ -	$ 29,684.16	100%
785	142846KU	Storage Reporting Tool-KU13	$ 114,534.89	$ -	$ -	$ 114,534.89	100%
786	142853	LOAD User Licenses-KU	$ 29,383.20	$ -	$ -	$ 29,383.20	100%
787	142860	CENTRAL FUSES & BUS SYSTEMS	$ 26,091.62	$ -	$ -	$ 26,091.62	100%
788	142872	GH 3-1 ID Fan Blade Repl	$ 283,879.83	$ -	$ -	$ 283,879.83	100%
789	142876	GH 2-1 Coal Crusher Mtr Rewind	$ 35,669.08	$ -	$ -	$ 35,669.08	100%
790	142879	BR2-4 Pulv Air Duct/Damper Rpl	$ 65,308.69	$ -	$ -	$ 65,308.69	100%
791	142880KU	TCCT8 KU BLADING ISSUE	$ 242,237.97	$ -	$ -	$ 242,237.97	100%
792	142884	SIMPSNV-TCC CRT BKR REPLM KU	$ 55,317.00	$ -	$ -	$ 55,317.00	100%
793	142888KU	DDoS Protection Plan-KU13	$ 98,384.04	$ -	$ -	$ 98,384.04	100%
794	142896	Earlington 2014 Pole Insp	$ 68,982.89	$ -	$ -	$ 68,982.89	100%
795	142897	Pineville 2014 Pole Inspect	$ 190,230.29	$ -	$ -	$ 190,230.29	100%
796	142898	Danville 2014 Pole Inspection	$ 979.32	$ -	$ -	$ 979.32	100%
797	142901	Mays (Paris) 2014 Pole Ins	$ 16,083.97	$ -	$ -	$ 16,083.97	100%
798	142902	London 2014 Pole Inspect	$ 141,512.73	$ -	$ -	$ 141,512.73	100%
799	142905	GH 3-5 CT Fan Gear Reducer	$ 18,237.42	$ -	$ -	$ 18,237.42	100%
800	142906	GH 3-6 CT Fan Gear Reducer	$ 18,237.42	$ -	$ -	$ 18,237.42	100%
801	142908KU	EMC PowerPath-KU13	$ 96,428.70	$ -	$ -	$ 96,428.70	100%
802	142912KU	Core Switch Modules-KU13	$ 41,426.67	$ -	$ -	$ 41,426.67	100%
803	142915	BR3 APHC Repl (Partial)	$ 75,797.41	$ -	$ -	$ 75,797.41	100%
804	142925	PowerBase License - KU	$ 20,693.85	$ -	$ -	$ 20,693.85	100%

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805	142927KU	GS GE Civil Equip KU	$ 3,121.73	$ -	$ -	$ 3,121.73	100%
806	142935	ONTON-SEBREE	$ 276,583.39	$ -	$ -	$ 276,583.39	100%
807	142936	OHIO-CO-HARTFORD	$ 276,314.23	$ -	$ -	$ 276,314.23	100%
808	142937	BIMBLE-ARTEMUS	$ 276,793.11	$ -	$ -	$ 276,793.11	100%
809	142938	EAST-F-WEST-F-69KV	$ 225,590.72	$ -	$ -	$ 225,590.72	100%
810	142942	GH U2/U3 Stack CEMS Probe	$ 28,326.64	$ -	$ -	$ 28,326.64	100%
811	142945	Load Model Power Sys Stab-KU	$ 28.25	$ -	$ -	$ 28.25	100%
812	142956KU	Savinson Monitoring-KU13	$ 37,137.10	$ -	$ -	$ 37,137.10	100%
813	142966KU	TC KU CRUSHER MOT RWD	$ 25,517.03	$ -	$ -	$ 25,517.03	100%
814	142968	GH 1J Conveyor Belt Repl 13	$ 66,556.72	$ -	$ -	$ 66,556.72	100%
815	142969	GH 1A Conveyor Belt Repl 13	$ 21,006.27	$ -	$ -	$ 21,006.27	100%
816	142972	Ghent Vehicles 2013	$ 24,188.20	$ -	$ -	$ 24,188.20	100%
817	142974	2013 Brown Vehicle	$ 34,117.72	$ -	$ -	$ 34,117.72	100%
818	142984	Shelbyville Pole Ins 2014	$ 33,778.84	$ -	$ -	$ 33,778.84	100%
819	142989KU	TC KU OFFICE REBUILD 2013	$ 17,140.81	$ -	$ -	$ 17,140.81	100%
820	142993KU	Monitoring SAP Mgmt Pack-KU13	$ 14,469.74	$ -	$ -	$ 14,469.74	100%
821	142997KU	Isilon Test Cluster-KU13	$ 26,400.39	$ -	$ -	$ 26,400.39	100%
822	143000KU	Bluestripe Monitoring-KU13	$ 159,159.00	$ -	$ -	$ 159,159.00	100%
823	143005KU	Magik Dev Tools-KU13	$ 4,912.71	$ -	$ -	$ 4,912.71	100%
824	143009KU	Test Drive Monitoring-KU13	$ 31,062.53	$ -	$ -	$ 31,062.53	100%
825	143012KU	SAP Licenses-KU13	$ 114,973.56	$ -	$ -	$ 114,973.56	100%
826	143015	Purchase Digger Derrick	$ 110,032.93	$ -	$ -	$ 110,032.93	100%
827	143016	Purchase Material Handler	$ 56,400.61	$ -	$ -	$ 56,400.61	100%
828	143017	Pur Bucket Truck Barlow	$ 169,851.60	$ -	$ -	$ 169,851.60	100%
829	143019	Pur Digger Derrick BY	$ 177,371.93	$ -	$ -	$ 177,371.93	100%
830	143020	Purchase Digger Derrick 3	$ 177,371.93	$ -	$ -	$ 177,371.93	100%
831	143021	Purchase Digger Derrick 4	$ 177,371.93	$ -	$ -	$ 177,371.93	100%
832	143024	SECURITY EQ & PA SYSTEM-KU	$ 38,591.51	$ -	$ -	$ 38,591.51	100%
833	143027	Sunburst-KU	$ 40,660.02	$ -	$ -	$ 40,660.02	100%
834	143033	ED&MA MONITORS 2013 KU	$ 19,728.25	$ -	$ -	$ 19,728.25	100%
835	143043	Brown Solar Facility - KU	$ 22,040.94	$ -	$ -	$ 22,040.94	100%
836	143070KU	FERC EQR-KU13	$ 19,777.53	$ -	$ -	$ 19,777.53	100%
837	143075KU	Addt'l Microsoft True-up-KU13	$ 112,810.06	$ -	$ -	$ 112,810.06	100%
838	143078KU	Web ASA's Replacement-KU13	$ 22,441.42	$ -	$ -	$ 22,441.42	100%
839	143082KU	GS Allen Bradley software	$ 4,227.37	$ -	$ -	$ 4,227.37	100%
840	143086KU	VMAX Expansion-KU13	$ 135,339.20	$ -	$ -	$ 135,339.20	100%
841	143089	BRCT9&10 FO Nozzle Rebuilds	$ 45,767.48	$ -	$ -	$ 45,767.48	100%
842	143153	GH 2-1 CT Fan Blades	$ 16,952.86	$ -	$ -	$ 16,952.86	100%
843	143154	GH 2-8 CT Fan Blades	$ 16,952.85	$ -	$ -	$ 16,952.85	100%
844	143155	GH 2-9 CT Fan Blades	$ 16,952.85	$ -	$ -	$ 16,952.85	100%
845	143156	GH2 CT Circ Water Riser	$ 32,941.14	$ -	$ -	$ 32,941.14	100%
846	143174	Replace Ghent 942 Breaker	$ 230,503.24	$ -	$ -	$ 230,503.24	100%
847	143208	BR Crusher Hse Dust Elim Mtr	$ 4,686.11	$ -	$ -	$ 4,686.11	100%
848	143215	BR2 Cooling Twr Fan Mtr Rewind	$ 4,238.88	$ -	$ -	$ 4,238.88	100%
849	143229	PINEVILLE CALL CENTER - KU	$ 126,252.89	$ -	$ -	$ 126,252.89	100%
850	143256	MONITORING EQ KU SIMPSON	$ 11,958.55	$ -	$ -	$ 11,958.55	100%
851	143309	BR1 Cooling Twr Fan Mtr Rewind	$ 3,536.58	$ -	$ -	$ 3,536.58	100%
852	143320KU	TC KU MACH SHOP EQUIP	$ 6,003.70	$ -	$ -	$ 6,003.70	100%
853	143336	Green River 5 Engineering	$ 8,629.39	$ -	$ -	$ 8,629.39	100%
854	143355	GH 1C Conveyor Belt Repl 14	$ 52,995.02	$ -	$ -	$ 52,995.02	100%
855	143432	BR2-2 Pulverizer Gearbox Rbld	$ 161,226.35	$ -	$ -	$ 161,226.35	100%
856	202KU14	iFactor Upgrade-KU14	$ 64.28	$ -	$ -	$ 64.28	100%
857	B2STABATT	BR2 Station Batt 13	$ 20,568.37	$ -	$ -	$ 20,568.37	100%
858	CCAPR156	Capital CAP/REG/RECL - 011560	$ 4,213.39	$ -	$ -	$ 4,213.39	100%
859	CCAPR216	Capital CAP/REG/RECl - 012160	$ 40,126.13	$ -	$ -	$ 40,126.13	100%
860	CCAPR236	Capital CAP/REG/RECL - 012360	$ 7,808.37	$ -	$ -	$ 7,808.37	100%
861	CCAPR246	Capital CAP/REG/RECL - 012460	$ 53,459.13	$ -	$ -	$ 53,459.13	100%
862	CCAPR256	Capital CAP/REG/RECL - 012560	$ 16,745.97	$ -	$ -	$ 16,745.97	100%
863	CCAPR315	Capital CAP/REG/RECL - 013150	$ 71,573.41	$ -	$ -	$ 71,573.41	100%
864	CCAPR366	Capital CAP/REG/RECL - 013660	$ 25,487.74	$ -	$ -	$ 25,487.74	100%
865	CCAPR416	Capital CAP/REG/RECL - 014160	$ 1,272.34	$ -	$ -	$ 1,272.34	100%
866	CCAPR426	Capital CAP/REG/RECL - 014260	$ 8,910.49	$ -	$ -	$ 8,910.49	100%
867	CCAPR766	Capital CAP/REG/RECL - 017660	$ 3,616.00	$ -	$ -	$ 3,616.00	100%
868	CEMTR582	KU Electric Meters - 015820	$ 1,436,374.54	$ -	$ -	$ 1,436,374.54	100%
869	CKM010514	KU MAJOR STORM 010514	$ 388,254.76	$ -	$ -	$ 388,254.76	100%
870	CKM011713	KU MAJOR STORM 011713	$ 643.31	$ -	$ -	$ 643.31	100%
871	CKM020414	KU MAJOR STORM 020414	$ 301,136.50	$ -	$ -	$ 301,136.50	100%

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872	CKM021314	KU MAJOR STORM 021314	$ 42,012.42	$ -	$ -	$ 42,012.42	100%
873	CKM062613	KU MAJOR STORM 062613	$ 47,886.72	$ -	$ -	$ 47,886.72	100%
874	CKM071813	KU MAJOR STORM 071813	$ 43,149.45	$ -	$ -	$ 43,149.45	100%
875	CKM103113	KU MAJOR STORM 103113	$ 392,401.34	$ -	$ -	$ 392,401.34	100%
876	CKM111713	KU MAJOR STORM 111713	$ 68,858.78	$ -	$ -	$ 68,858.78	100%
877	CKM122113	KU MAJOR STORM 122113	$ 60,799.29	$ -	$ -	$ 60,799.29	100%
878	CNBCD156O	NB Comm OH - 011560	$ 329,951.10	$ -	$ -	$ 329,951.10	100%
879	CNBCD156U	NB Comm UG - 011560	$ 116,702.80	$ -	$ -	$ 116,702.80	100%
880	CNBCD216O	NB Comm OH - 012160	$ 329,832.36	$ -	$ -	$ 329,832.36	100%
881	CNBCD216U	NB Comm UG - 012160	$ 241,567.64	$ -	$ -	$ 241,567.64	100%
882	CNBCD236O	NB Comm OH - 012360	$ 312,728.59	$ -	$ -	$ 312,728.59	100%
883	CNBCD236U	NB Comm UG - 012360	$ 333,554.69	$ -	$ -	$ 333,554.69	100%
884	CNBCD246O	NB Comm OH - 012460	$ 336,534.12	$ -	$ -	$ 336,534.12	100%
885	CNBCD246U	NB Comm UG - 012460	$ 157,080.42	$ -	$ -	$ 157,080.42	100%
886	CNBCD256O	NB Comm OH - 012560	$ 283,265.84	$ -	$ -	$ 283,265.84	100%
887	CNBCD256U	NB Comm UG - 012560	$ 206,673.23	$ -	$ -	$ 206,673.23	100%
888	CNBCD315O	NB Comm OH - 013150	$ 858,874.44	$ -	$ -	$ 858,874.44	100%
889	CNBCD315U	NB Comm UG - 013150	$ 836,496.82	$ -	$ -	$ 836,496.82	100%
890	CNBCD366O	NB Comm OH - 013660	$ 551,148.24	$ -	$ -	$ 551,148.24	100%
891	CNBCD366U	NB Comm UG - 013660	$ 240,143.42	$ -	$ -	$ 240,143.42	100%
892	CNBCD416O	NB Comm OH - 014160	$ 188,458.57	$ -	$ -	$ 188,458.57	100%
893	CNBCD416U	NB Comm UG - 014160	$ 29,110.53	$ -	$ -	$ 29,110.53	100%
894	CNBCD426O	NB Comm OH - 014260	$ 281,069.44	$ -	$ -	$ 281,069.44	100%
895	CNBCD426U	NB Comm UG - 014260	$ 353,796.35	$ -	$ -	$ 353,796.35	100%
896	CNBCD766O	NB Comm OH - 017660	$ 188,799.47	$ -	$ -	$ 188,799.47	100%
897	CNBCD766U	NB Comm UG - 017660	$ 66,636.73	$ -	$ -	$ 66,636.73	100%
898	CNBRD156O	NB Resid OH - 011560	$ 783,371.46	$ -	$ -	$ 783,371.46	100%
899	CNBRD156U	NB Resid UG - 011560	$ 252,243.83	$ -	$ -	$ 252,243.83	100%
900	CNBRD216O	NB Resid OH - 012160	$ 370,977.08	$ -	$ -	$ 370,977.08	100%
901	CNBRD216U	NB Resid UG - 012160	$ 197,284.07	$ -	$ -	$ 197,284.07	100%
902	CNBRD236O	NB Resid OH - 012360	$ 330,856.02	$ -	$ -	$ 330,856.02	100%
903	CNBRD236U	NB Resid UG - 012360	$ 230,404.39	$ -	$ -	$ 230,404.39	100%
904	CNBRD246O	NB Resid OH - 012460	$ 338,174.96	$ -	$ -	$ 338,174.96	100%
905	CNBRD246U	NB Resid UG - 012460	$ 310,330.89	$ -	$ -	$ 310,330.89	100%
906	CNBRD256O	NB Resid OH - 012560	$ 393,070.82	$ -	$ -	$ 393,070.82	100%
907	CNBRD256U	NB Resid UG - 012560	$ 390,434.64	$ -	$ -	$ 390,434.64	100%
908	CNBRD315O	NB Resid OH - 013150	$ 1,129,971.58	$ -	$ -	$ 1,129,971.58	100%
909	CNBRD315U	NB Resid UG - 013150	$ 1,738,816.19	$ -	$ -	$ 1,738,816.19	100%
910	CNBRD366O	NB Resid OH - 013660	$ 600,857.90	$ -	$ -	$ 600,857.90	100%
911	CNBRD366U	NB Resid UG - 013660	$ 335,902.94	$ -	$ -	$ 335,902.94	100%
912	CNBRD416O	NB Resid OH - 014160	$ 668,683.06	$ -	$ -	$ 668,683.06	100%
913	CNBRD416U	NB Resid UG - 014160	$ 121,042.00	$ -	$ -	$ 121,042.00	100%
914	CNBRD426O	NB Resid OH - 014260	$ 511,908.62	$ -	$ -	$ 511,908.62	100%
915	CNBRD426U	NB Resid UG - 014260	$ 253,214.05	$ -	$ -	$ 253,214.05	100%
916	CNBRD766O	NB Resid OH - 017660	$ 756,300.27	$ -	$ -	$ 756,300.27	100%
917	CNBRD766U	NB Resid UG - 017660	$ 122,409.55	$ -	$ -	$ 122,409.55	100%
918	CNBSV156O	NB Elect Serv OH - 011560	$ 302,378.13	$ -	$ -	$ 302,378.13	100%
919	CNBSV156U	NB Elect Serv UG - 011560	$ 333,584.25	$ -	$ -	$ 333,584.25	100%
920	CNBSV216O	NB Elect Serv OH - 012160	$ 221,744.08	$ -	$ -	$ 221,744.08	100%
921	CNBSV216U	NB Elect Serv UG - 012160	$ 295,342.93	$ -	$ -	$ 295,342.93	100%
922	CNBSV236O	NB Elect Serv OH - 012360	$ 263,175.98	$ -	$ -	$ 263,175.98	100%
923	CNBSV236U	NB Elect Serv UG - 012360	$ 381,693.37	$ -	$ -	$ 381,693.37	100%
924	CNBSV246O	NB Elect Serv OH - 012460	$ 366,638.45	$ -	$ -	$ 366,638.45	100%
925	CNBSV246U	NB Elect Serv UG - 012460	$ 449,361.47	$ -	$ -	$ 449,361.47	100%
926	CNBSV256O	NB Elect Serv OH - 012560	$ 117,813.69	$ -	$ -	$ 117,813.69	100%
927	CNBSV256U	NB Elect Serv UG - 012560	$ 231,347.41	$ -	$ -	$ 231,347.41	100%
928	CNBSV315O	NB Elect Serv OH - 013150	$ 955,815.35	$ -	$ -	$ 955,815.35	100%
929	CNBSV315U	NB Elect Serv UG - 013150	$ 1,689,615.21	$ -	$ -	$ 1,689,615.21	100%
930	CNBSV366O	NB Elect Serv OH - 013660	$ 318,286.91	$ -	$ -	$ 318,286.91	100%
931	CNBSV366U	NB Elect Serv UG - 013660	$ 296,411.43	$ -	$ -	$ 296,411.43	100%
932	CNBSV416O	NB Elect Serv OH - 014160	$ 177,482.01	$ -	$ -	$ 177,482.01	100%
933	CNBSV416U	NB Elect Serv UG - 014160	$ 43,947.30	$ -	$ -	$ 43,947.30	100%
934	CNBSV426O	NB Elect Serv OH - 014260	$ 154,131.26	$ -	$ -	$ 154,131.26	100%
935	CNBSV426U	NB Elect Serv UG - 014260	$ 172,114.74	$ -	$ -	$ 172,114.74	100%
936	CNBSV766O	NB Elect Serv OH - 017660	$ 171,966.59	$ -	$ -	$ 171,966.59	100%
937	CNBSV766U	NB Elect Serv UG - 017660	$ 94,116.97	$ -	$ -	$ 94,116.97	100%
938	CPBWK156	El Public Works - 011560	$ 8,758.02	$ -	$ -	$ 8,758.02	100%

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Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
939	CPBWK216	El Public Works - 012160	$ 14,499.98	$ -	$ -	$ 14,499.98	100%
940	CPBWK236	El Public Works - 012360	$ 50,802.07	$ -	$ -	$ 50,802.07	100%
941	CPBWK246	El Public Works - 012460	$ 3,221.09	$ -	$ -	$ 3,221.09	100%
942	CPBWK256	El Public Works - 012560	$ 35,794.34	$ -	$ -	$ 35,794.34	100%
943	CPBWK315	El Public Works - 013150	$ 132,759.71	$ -	$ -	$ 132,759.71	100%
944	CPBWK366	El Public Works - 013660	$ 90,816.54	$ -	$ -	$ 90,816.54	100%
945	CPBWK416	El Public Works - 014160	$ 96,241.06	$ -	$ -	$ 96,241.06	100%
946	CPBWK766	El Public Works - 017660	$ 7,159.52	$ -	$ -	$ 7,159.52	100%
947	CPOL156	NB Outdoor Lights - 011560	$ 289,607.46	$ -	$ -	$ 289,607.46	100%
948	CPOL216	NB Outdoor Lights - 012160	$ 163,824.27	$ -	$ -	$ 163,824.27	100%
949	CPOL236	NB Outdoor Lights - 012360	$ 140,644.95	$ -	$ -	$ 140,644.95	100%
950	CPOL246	NB Outdoor Lights - 012460	$ 108,011.37	$ -	$ -	$ 108,011.37	100%
951	CPOL256	NB Outdoor Lights - 012560	$ 106,161.05	$ -	$ -	$ 106,161.05	100%
952	CPOL315	NB Outdoor Lights - 013150	$ 595,571.42	$ -	$ -	$ 595,571.42	100%
953	CPOL366	NB Outdoor Lights - 013660	$ 161,326.44	$ -	$ -	$ 161,326.44	100%
954	CPOL416	NB Outdoor Lights - 014160	$ 43,065.55	$ -	$ -	$ 43,065.55	100%
955	CPOL426	NB Outdoor Lights - 014260	$ 170,605.75	$ -	$ -	$ 170,605.75	100%
956	CPOL766	NB Outdoor Lights - 017660	$ 80,926.95	$ -	$ -	$ 80,926.95	100%
957	CRCST156	Cust Requested - 011560	$ 148,953.09	$ -	$ -	$ 148,953.09	100%
958	CRCST216	Cust Requested - 012160	$ 74,645.97	$ -	$ -	$ 74,645.97	100%
959	CRCST236	Cust Requested - 012360	$ (2,388.92)	$ -	$ -	$ (2,388.92)	100%
960	CRCST246	Cust Requested - 012460	$ 12,149.57	$ -	$ -	$ 12,149.57	100%
961	CRCST256	Cust Requested - 012560	$ 54,599.54	$ -	$ -	$ 54,599.54	100%
962	CRCST315	Cust Requested - 013150	$ 364,966.67	$ -	$ -	$ 364,966.67	100%
963	CRCST366	Cust Requested - 013660	$ 32,441.52	$ -	$ -	$ 32,441.52	100%
964	CRCST416	Cust Requested - 014160	$ 100,943.08	$ -	$ -	$ 100,943.08	100%
965	CRCST426	Cust Requested - 014260	$ 75,007.93	$ -	$ -	$ 75,007.93	100%
966	CRCST766	Cust Requested - 017660	$ 47,613.93	$ -	$ -	$ 47,613.93	100%
967	CRDD156O	Capital Rep Def OH - 011560	$ 906,026.29	$ -	$ -	$ 906,026.29	100%
968	CRDD156U	Capital Rep Def UG - 011560	$ 15,663.94	$ -	$ -	$ 15,663.94	100%
969	CRDD216O	Capital Rep Def OH - 012160	$ 172,239.98	$ -	$ -	$ 172,239.98	100%
970	CRDD216U	Capital Rep Def UG - 012160	$ 19,605.29	$ -	$ -	$ 19,605.29	100%
971	CRDD236O	Capital Rep Def OH - 012360	$ 361,562.88	$ -	$ -	$ 361,562.88	100%
972	CRDD236U	Capital Rep Def UG - 012360	$ 44,023.04	$ -	$ -	$ 44,023.04	100%
973	CRDD246O	Capital Rep Def OH - 012460	$ 73,432.93	$ -	$ -	$ 73,432.93	100%
974	CRDD246U	Capital Rep Def UG - 012460	$ 13,676.47	$ -	$ -	$ 13,676.47	100%
975	CRDD256O	Capital Rep Def OH - 012560	$ 161,972.56	$ -	$ -	$ 161,972.56	100%
976	CRDD256U	Capital Rep Def UG - 012560	$ 17,183.57	$ -	$ -	$ 17,183.57	100%
977	CRDD315O	Capital Rep Def OH - 013150	$ 890,755.24	$ -	$ -	$ 890,755.24	100%
978	CRDD315U	Capital Rep Def UG - 013150	$ 452,104.89	$ -	$ -	$ 452,104.89	100%
979	CRDD366O	Capital Rep Def OH - 013660	$ 285,143.61	$ -	$ -	$ 285,143.61	100%
980	CRDD366U	Capital Rep Def UG - 013660	$ 15,416.51	$ -	$ -	$ 15,416.51	100%
981	CRDD416O	Capital Rep Def OH - 014160	$ 48,142.01	$ -	$ -	$ 48,142.01	100%
982	CRDD426O	Capital Rep Def OH - 014260	$ 154,098.62	$ -	$ -	$ 154,098.62	100%
983	CRDD426U	Capital Rep Def UG - 014260	$ 18,324.95	$ -	$ -	$ 18,324.95	100%
984	CRDD766O	Capital Rep Def OH - 017660	$ 10,600.40	$ -	$ -	$ 10,600.40	100%
985	CRELD156	Capital Reliability - 011560	$ 188,687.81	$ -	$ -	$ 188,687.81	100%
986	CRELD216	Capital Reliability - 012160	$ 70,414.40	$ -	$ -	$ 70,414.40	100%
987	CRELD236	Capital Reliability - 012360	$ 80,685.54	$ -	$ -	$ 80,685.54	100%
988	CRELD246	Capital Reliability - 012460	$ 59,133.97	$ -	$ -	$ 59,133.97	100%
989	CRELD256	Capital Reliability - 012560	$ 71,338.67	$ -	$ -	$ 71,338.67	100%
990	CRELD315	Capital Reliability - 013150	$ 364,371.10	$ -	$ -	$ 364,371.10	100%
991	CRELD366	Capital Reliability - 013660	$ 142,261.80	$ -	$ -	$ 142,261.80	100%
992	CRELD416	Capital Reliability - 014160	$ 39,982.95	$ -	$ -	$ 39,982.95	100%
993	CRELD426	Capital Reliability - 014260	$ 71,936.59	$ -	$ -	$ 71,936.59	100%
994	CRELD766	Capital Reliability - 017660	$ 41,018.16	$ -	$ -	$ 41,018.16	100%
995	CRPOL156	Repair Outdoor Lights - 011560	$ 356,923.63	$ -	$ -	$ 356,923.63	100%
996	CRPOL216	Repair Outdoor Lights - 012160	$ 142,077.57	$ -	$ -	$ 142,077.57	100%
997	CRPOL236	Repair Outdoor Lights - 012360	$ 123,495.21	$ -	$ -	$ 123,495.21	100%
998	CRPOL246	Repair Outdoor Lights - 012460	$ 160,963.38	$ -	$ -	$ 160,963.38	100%
999	CRPOL256	Repair Outdoor Lights - 012560	$ 157,621.73	$ -	$ -	$ 157,621.73	100%
1000	CRPOL315	Repair Outdoor Lights - 013150	$ 158,245.33	$ -	$ -	$ 158,245.33	100%
1001	CRPOL366	Repair Outdoor Lights - 013660	$ 71,327.40	$ -	$ -	$ 71,327.40	100%
1002	CRPOL416	Repair Outdoor Lights - 014160	$ 182,084.05	$ -	$ -	$ 182,084.05	100%
1003	CRPOL426	Repair Outdoor Lights - 014260	$ 170,662.04	$ -	$ -	$ 170,662.04	100%
1004	CRPOL766	Repair Outdoor Lights - 017660	$ 59,292.87	$ -	$ -	$ 59,292.87	100%
1005	CRPOLE156	Pole Repair/Replace - 011560	$ 1,325,066.72	$ -	$ -	$ 1,325,066.72	100%

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			Accumulated Costs				
Line No.	Project No.	Description Of Project	Construction Amount	AFUDC Capitalized	Indirect Costs Other	Total Cost	Estimated Physical Percent Completed
(A)	(B)	(C)	(D)	(E)	(F)*	(G=D+E+F)	(H=D/G)
1006	CRPOLE216	Pole Repair/Replace - 012160	$ 339,585.54	$ -	$ -	$ 339,585.54	100%
1007	CRPOLE236	Pole Repair/Replace - 012360	$ 326,917.59	$ -	$ -	$ 326,917.59	100%
1008	CRPOLE246	Pole Repair/Replace - 012460	$ 416,439.47	$ -	$ -	$ 416,439.47	100%
1009	CRPOLE256	Pole Repair/Replace - 012560	$ 244,160.78	$ -	$ -	$ 244,160.78	100%
1010	CRPOLE315	Pole Repair/Replace - 013150	$ 591,979.75	$ -	$ -	$ 591,979.75	100%
1011	CRPOLE366	Pole Repair/Replace - 013660	$ 328,977.41	$ -	$ -	$ 328,977.41	100%
1012	CRPOLE416	Pole Repair/Replace - 014160	$ 210,415.49	$ -	$ -	$ 210,415.49	100%
1013	CRPOLE426	Pole Repair/Replace - 014260	$ 129,450.94	$ -	$ -	$ 129,450.94	100%
1014	CRPOLE766	Pole Repair/Replace - 017660	$ 300,671.88	$ -	$ -	$ 300,671.88	100%
1015	CRSTLT156	Repair Street Lights - 011560	$ 121,696.99	$ -	$ -	$ 121,696.99	100%
1016	CRSTLT216	Repair Street Lights - 012160	$ 198,257.32	$ -	$ -	$ 198,257.32	100%
1017	CRSTLT236	Repair Street Lights - 012360	$ 135,433.95	$ -	$ -	$ 135,433.95	100%
1018	CRSTLT246	Repair Street Lights - 012460	$ 133,413.58	$ -	$ -	$ 133,413.58	100%
1019	CRSTLT256	Repair Street Lights - 012560	$ 136,145.12	$ -	$ -	$ 136,145.12	100%
1020	CRSTLT315	Repair Street Lights - 013150	$ 498,478.38	$ -	$ -	$ 498,478.38	100%
1021	CRSTLT366	Repair Street Lights - 013660	$ 66,045.24	$ -	$ -	$ 66,045.24	100%
1022	CRSTLT416	Repair Street Lights - 014160	$ 26,239.41	$ -	$ -	$ 26,239.41	100%
1023	CRSTLT426	Repair Street Lights - 014260	$ 108,678.51	$ -	$ -	$ 108,678.51	100%
1024	CRSTLT766	Repair Street Lights - 017660	$ 34,333.01	$ -	$ -	$ 34,333.01	100%
1025	CSTLT156	NB Street Lights - 011560	$ 122,527.82	$ -	$ -	$ 122,527.82	100%
1026	CSTLT216	NB Street Lights - 012160	$ 136,029.93	$ -	$ -	$ 136,029.93	100%
1027	CSTLT236	NB Street Lights - 012360	$ 175,675.04	$ -	$ -	$ 175,675.04	100%
1028	CSTLT246	NB Street Lights - 012460	$ 97,170.75	$ -	$ -	$ 97,170.75	100%
1029	CSTLT256	NB Street Lights - 012560	$ 47,130.58	$ -	$ -	$ 47,130.58	100%
1030	CSTLT315	NB Street Lights - 013150	$ 775,553.75	$ -	$ -	$ 775,553.75	100%
1031	CSTLT366	NB Street Lights - 013660	$ 118,878.39	$ -	$ -	$ 118,878.39	100%
1032	CSTLT416	NB Street Lights - 014160	$ 31,855.68	$ -	$ -	$ 31,855.68	100%
1033	CSTLT426	NB Street Lights - 014260	$ 32,432.40	$ -	$ -	$ 32,432.40	100%
1034	CSTLT766	NB Street Lights - 017660	$ 41,788.61	$ -	$ -	$ 41,788.61	100%
1035	CSTRM156	Cap Minor Storms - 011560	$ 122,892.90	$ -	$ -	$ 122,892.90	100%
1036	CSTRM216	Cap Minor Storms - 012160	$ 127,374.39	$ -	$ -	$ 127,374.39	100%
1037	CSTRM236	Cap Minor Storms - 012360	$ 54,587.19	$ -	$ -	$ 54,587.19	100%
1038	CSTRM246	Cap Minor Storms - 012460	$ 17,419.01	$ -	$ -	$ 17,419.01	100%
1039	CSTRM256	Cap Minor Storms - 012560	$ 28,651.82	$ -	$ -	$ 28,651.82	100%
1040	CSTRM315	Cap Minor Storms - 013150	$ 180,068.16	$ -	$ -	$ 180,068.16	100%
1041	CSTRM366	Cap Minor Storms - 013660	$ 28,807.67	$ -	$ -	$ 28,807.67	100%
1042	CSTRM416	Cap Minor Storms - 014160	$ 92,948.03	$ -	$ -	$ 92,948.03	100%
1043	CSTRM426	Cap Minor Storms - 014260	$ 272,579.66	$ -	$ -	$ 272,579.66	100%
1044	CSTRM766	Cap Minor Storms - 017660	$ 27,499.58	$ -	$ -	$ 27,499.58	100%
1045	CSYSEN156	Sys Enh - 011560	$ 141,686.64	$ -	$ -	$ 141,686.64	100%
1046	CSYSEN216	Sys Enh - 012160	$ 160,147.46	$ -	$ -	$ 160,147.46	100%
1047	CSYSEN236	Sys Enh - 012360	$ 8,468.17	$ -	$ -	$ 8,468.17	100%
1048	CSYSEN246	Sys Enh - 012460	$ 21,853.30	$ -	$ -	$ 21,853.30	100%
1049	CSYSEN256	Sys Enh - 012560	$ 183,429.62	$ -	$ -	$ 183,429.62	100%
1050	CSYSEN315	Sys Enh - 013150	$ 283,032.42	$ -	$ -	$ 283,032.42	100%
1051	CSYSEN366	Sys Enh - 013660	$ 97,230.35	$ -	$ -	$ 97,230.35	100%
1052	CSYSEN416	Sys Enh - 014160	$ 77,843.60	$ -	$ -	$ 77,843.60	100%
1053	CSYSEN426	Sys Enh - 014260	$ 45,053.49	$ -	$ -	$ 45,053.49	100%
1054	CSYSEN766	Sys Enh - 017660	$ (74,092.80)	$ -	$ -	$ (74,092.80)	100%
1055	CTBRD156O	Cap Trouble Orders OH - 011560	$ 135,346.55	$ -	$ -	$ 135,346.55	100%
1056	CTBRD156U	Cap Trouble Orders UG - 011560	$ 26,268.76	$ -	$ -	$ 26,268.76	100%
1057	CTBRD216O	Cap Trouble Orders OH - 012160	$ 79,361.29	$ -	$ -	$ 79,361.29	100%
1058	CTBRD216U	Cap Trouble Orders UG - 012160	$ 8,399.55	$ -	$ -	$ 8,399.55	100%
1059	CTBRD236O	Cap Trouble Orders OH - 012360	$ 55,322.27	$ -	$ -	$ 55,322.27	100%
1060	CTBRD236U	Cap Trouble Orders UG - 012360	$ 19,338.68	$ -	$ -	$ 19,338.68	100%
1061	CTBRD246O	Cap Trouble Orders OH - 012460	$ 160,427.32	$ -	$ -	$ 160,427.32	100%
1062	CTBRD246U	Cap Trouble Orders UG - 012460	$ 2,238.27	$ -	$ -	$ 2,238.27	100%
1063	CTBRD256O	Cap Trouble Orders OH - 012560	$ 80,849.61	$ -	$ -	$ 80,849.61	100%
1064	CTBRD315O	Cap Trouble Orders OH - 013150	$ 78,271.29	$ -	$ -	$ 78,271.29	100%
1065	CTBRD315U	Cap Trouble Orders UG - 013150	$ 19,572.67	$ -	$ -	$ 19,572.67	100%
1066	CTBRD366O	Cap Trouble Orders OH - 013660	$ 45,507.14	$ -	$ -	$ 45,507.14	100%
1067	CTBRD366U	Cap Trouble Orders UG - 013660	$ 14,996.05	$ -	$ -	$ 14,996.05	100%
1068	CTBRD416O	Cap Trouble Orders OH - 014160	$ 110,417.75	$ -	$ -	$ 110,417.75	100%
1069	CTBRD416U	Cap Trouble Order UG - 014160	$ 2,658.05	$ -	$ -	$ 2,658.05	100%
1070	CTBRD426O	Cap Trouble Orders OH - 014260	$ 307,628.56	$ -	$ -	$ 307,628.56	100%
1071	CTBRD766O	Cap Trouble Orders OH - 017660	$ 84,046.13	$ -	$ -	$ 84,046.13	100%
1072	CTBRD766U	Cap Trouble Orders UG - 017660	$ 2,927.02	$ -	$ -	$ 2,927.02	100%

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Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
1073	CTPD156	Capital Thrd Party - 011560	$ (14,096.49)	$ -	$ -	$ (14,096.49)	100%
1074	CTPD216	Capital Thrd Party - 012160	$ 33,736.24	$ -	$ -	$ 33,736.24	100%
1075	CTPD236	Capital Thrd Party - 012360	$ 5,660.08	$ -	$ -	$ 5,660.08	100%
1076	CTPD246	Capital Thrd Party - 012460	$ 38,330.42	$ -	$ -	$ 38,330.42	100%
1077	CTPD256	Capital Thrd Party - 012560	$ 50,940.23	$ -	$ -	$ 50,940.23	100%
1078	CTPD315	Capital Thrd Party - 013150	$ 104,510.18	$ -	$ -	$ 104,510.18	100%
1079	CTPD366	Capital Thrd Party - 013660	$ 6,371.04	$ -	$ -	$ 6,371.04	100%
1080	CTPD416	Capital Thrd Party - 014160	$ (7,546.56)	$ -	$ -	$ (7,546.56)	100%
1081	CTPD426	Capital Thrd Party - 014260	$ 23,291.37	$ -	$ -	$ 23,291.37	100%
1082	CTPD766	Capital Thrd Party - 017660	$ (6,863.25)	$ -	$ -	$ (6,863.25)	100%
1083	CXFRM156	NB Transformers - 011560	$ 34,173.39	$ -	$ -	$ 34,173.39	100%
1084	CXFRM216	NB Transformers - 012160	$ 59,620.21	$ -	$ -	$ 59,620.21	100%
1085	CXFRM236	NB Transformers - 012360	$ 36,673.76	$ -	$ -	$ 36,673.76	100%
1086	CXFRM246	NB Transformers - 012460	$ 55,071.12	$ -	$ -	$ 55,071.12	100%
1087	CXFRM256	NB Transformers - 012560	$ 63,114.82	$ -	$ -	$ 63,114.82	100%
1088	CXFRM301	KU Line Transformers	$ 6,204,673.09	$ -	$ -	$ 6,204,673.09	100%
1089	CXFRM315	NB Transformers - 013150	$ 210,374.41	$ -	$ -	$ 210,374.41	100%
1090	CXFRM366	NB Transformers - 013660	$ 34,153.03	$ -	$ -	$ 34,153.03	100%
1091	CXFRM416	NB Transformers - 014160	$ 12,989.90	$ -	$ -	$ 12,989.90	100%
1092	CXFRM426	NB Transformers - 014260	$ 3,236.58	$ -	$ -	$ 3,236.58	100%
1093	CXFRM766	NB Transformers - 017660	$ 29,426.68	$ -	$ -	$ 29,426.68	100%
1094	ECAPRR366	Inst cap/reg/recl-Maysville	$ (824.54)	$ -	$ -	$ (824.54)	100%
1095	IT14KU200	Ad Hoc Letter Bar Coding-KU14	$ 12,185.95	$ -	$ -	$ 12,185.95	100%
1096	K5-2012	RELOCATION T-LINES KU 2012	$ 12,196.52	$ -	$ -	$ 12,196.52	100%
1097	K5-2013	RELOCATIONS T LINES KU	$ 26,399.15	$ -	$ -	$ 26,399.15	100%
1098	K5-2014	Relocations T Lines-KU	$ (26,107.00)	$ -	$ -	$ (26,107.00)	100%
1099	K6-2012	NEW FACILITIES T-LINES KU 2012	$ 2,257.63	$ -	$ -	$ 2,257.63	100%
1100	K6-2013	NEW FACILITIES T-LINE KU 2013	$ 106,307.32	$ -	$ -	$ 106,307.32	100%
1101	K8-2012	STORM DAMAGE T-LINE KU 2012	$ 1,063.64	$ -	$ -	$ 1,063.64	100%
1102	K8-2013	STORM DAMAGE T-LINE KU 2013	$ 1,003,487.55	$ -	$ -	$ 1,003,487.55	100%
1103	K8-2014	STORM DAMAGE T-LINE-KU 2014	$ 24,692.73	$ -	$ -	$ 24,692.73	100%
1104	K9-2010	PRIORITY REPL T-LINES KU 2010	$ (25,464.98)	$ -	$ -	$ (25,464.98)	100%
1105	K9-2011	PRIORITY REPL T-LINES KU 2011	$ (42,483.62)	$ -	$ -	$ (42,483.62)	100%
1106	K9-2012	PRIORITY REPL T-LINES KU 2012	$ (321,737.40)	$ -	$ -	$ (321,737.40)	100%
1107	K9-2013	PRIORITY REPL T-LINES KU 2013	$ 7,346,441.07	$ -	$ -	$ 7,346,441.07	100%
1108	K9-2014	PRIORITY REPL T-LINES-KU 2014	$ 689,439.50	$ -	$ -	$ 689,439.50	100%
1109	KBATTRY11	Batteries KU-11	$ (4,511.37)	$ -	$ -	$ (4,511.37)	100%
1110	KBATTRY12	Batteries KU-12	$ 2,790.44	$ -	$ -	$ 2,790.44	100%
1111	KBATTRY13	Batteries KU-13	$ 140,009.54	$ -	$ -	$ 140,009.54	100%
1112	KBR-11	KU Breaker Replacements-11	$ (706,858.40)	$ -	$ -	$ (706,858.40)	100%
1113	KBR-12	KU Breaker Replacements-12	$ (346,032.91)	$ -	$ -	$ (346,032.91)	100%
1114	KBR-13	KU Breaker Replacements-13	$ 1,268,037.19	$ -	$ -	$ 1,268,037.19	100%
1115	KBR-14	KU Breaker Replacements 2014	$ 781.72	$ -	$ -	$ 781.72	100%
1116	KCI-12	KU Capacitor Installations12	$ (367.61)	$ -	$ -	$ (367.61)	100%
1117	KCR-12	KU Carrier Add/Replcmnts12	$ 2,481.51	$ -	$ -	$ 2,481.51	100%
1118	KDISCAP12	KU Distribution Capacitors2012	$ 17,499.61	$ -	$ -	$ 17,499.61	100%
1119	KDISCAP13	KU Distribution Capacitors2013	$ 141,375.83	$ -	$ -	$ 141,375.83	100%
1120	KFENCE-12	KFENCE-12	$ 77,461.16	$ -	$ -	$ 77,461.16	100%
1121	KFENCE-13	KFENCE-13	$ 407,881.44	$ -	$ -	$ 407,881.44	100%
1122	KINSTRF12	INSTRMNT XFRMR REPL-KU-12	$ 31,801.25	$ -	$ -	$ 31,801.25	100%
1123	KINSTRF13	INSTRMNT XFRMR REPL-KU-13	$ 313,972.48	$ -	$ -	$ 313,972.48	100%
1124	KLM083113	KU MAJOR STORM 083113	$ 22,019.75	$ -	$ -	$ 22,019.75	100%
1125	KMS030212	KU MAJOR STORM 030212	$ 159.44	$ -	$ -	$ 159.44	100%
1126	KOTFAIL14	KU-OtherFail-2014	$ 19,168.96	$ -	$ -	$ 19,168.96	100%
1127	K-OTHER14	KU-Other-2014	$ 17,770.93	$ -	$ -	$ 17,770.93	100%
1128	KOTPR14	KU Other Prot Blank 2014	$ 1,358.35	$ -	$ -	$ 1,358.35	100%
1129	KRELAY-11	Relay Replacements-KU-2011	$ (291.13)	$ -	$ -	$ (291.13)	100%
1130	KRELAY-12	Relay Replacements-KU -2012	$ 135,496.37	$ -	$ -	$ 135,496.37	100%
1131	KRELAY-13	Relay Replacement-KU-2013	$ 348,589.72	$ -	$ -	$ 348,589.72	100%
1132	KRELAY-14	Relay Replacements-KU-2014	$ 12,235.79	$ -	$ -	$ 12,235.79	100%
1133	KRSUB-10	KU Routine - Subs-10	$ (36,109.33)	$ -	$ -	$ (36,109.33)	100%
1134	KRSUB-11	KU Routine - Subs-11	$ (87,364.61)	$ -	$ -	$ (87,364.61)	100%
1135	KRSUB-12	KU Routine - Subs-12	$ 77,660.40	$ -	$ -	$ 77,660.40	100%
1136	KRSUB-13	KU Routine - Subs-13	$ 951,832.04	$ -	$ -	$ 951,832.04	100%
1137	KRTU-12	KU RTU Replacements-12	$ 10,084.97	$ -	$ -	$ 10,084.97	100%
1138	KRTU-13	KU RTU Replacements-13	$ 148,247.14	$ -	$ -	$ 148,247.14	100%
1139	KSTSVC11	STATION SERV XFMRS KU-11	$ (4,772.74)	$ -	$ -	$ (4,772.74)	100%

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1140	KSTSVC12	STATION SERV XFMRS KU-12	$ 85,904.99	$ -	$ -	$ 85,904.99	100%
1141	KSTSVC13	STATION SERV XFMRS KU-13	$ 4,731.51	$ -	$ -	$ 4,731.51	100%
1142	KSURGE-12	Surge Arestors KU-12	$ (0.01)	$ -	$ -	$ (0.01)	100%
1143	KSURGE-13	Surge Arestors KU-13	$ 113,583.02	$ -	$ -	$ 113,583.02	100%
1144	NBCD236OH	New Bus Comm-Ovhd-Richmond	$ 366.33	$ -	$ -	$ 366.33	100%
1145	NBCD236UG	New Bus Comm-UG-Richmond	$ 2,891.83	$ -	$ -	$ 2,891.83	100%
1146	NBCD246OH	New Bus Comm-Ovhd-Etown	$ 1,647.79	$ -	$ -	$ 1,647.79	100%
1147	NBCD256OH	New Bus Comm-Ovhd-Shelbyvl	$ 3,629.58	$ -	$ -	$ 3,629.58	100%
1148	NBCD256UG	New Bus Comm-UG-Shelbyville	$ 10,262.57	$ -	$ -	$ 10,262.57	100%
1149	NBCD315OH	New Bus Comm-Ovhd-Lexington	$ 26,775.87	$ -	$ -	$ 26,775.87	100%
1150	NBCD315UG	New Bus Comm-UG-Lexington	$ 96,969.53	$ -	$ -	$ 96,969.53	100%
1151	NBCD366OH	New Bus Comm-Ovhd-Maysville	$ 9,046.71	$ -	$ -	$ 9,046.71	100%
1152	NBCD366UG	New Bus Comm-UG-Maysville	$ 35,303.34	$ -	$ -	$ 35,303.34	100%
1153	NBCD416OH	New Bus Comm-Ovhd-Pineville	$ 6,167.72	$ -	$ -	$ 6,167.72	100%
1154	NBCD426OH	New Bus Comm-Ovhd-London	$ 15,139.19	$ -	$ -	$ 15,139.19	100%
1155	NBCD426UG	New Bus Comm-UG-London	$ (8,913.77)	$ -	$ -	$ (8,913.77)	100%
1156	NBCD766OH	New Bus Comm-Ovhd-Norton	$ 3,522.83	$ -	$ -	$ 3,522.83	100%
1157	NBCD766UG	New Bus Comm-UG-Norton	$ 3,642.38	$ -	$ -	$ 3,642.38	100%
1158	NBID236UG	New Bus Ind-UG-Richmond	$ 76.02	$ -	$ -	$ 76.02	100%
1159	NBRD156OH	New Bus Resid-Ovhd-Earlington	$ 10,105.69	$ -	$ -	$ 10,105.69	100%
1160	NBRD156UG	New Bus Resid-UG-Earlington	$ 371.20	$ -	$ -	$ 371.20	100%
1161	NBRD216OH	New Bus Resid-Ovhd-Danville	$ 13,401.13	$ -	$ -	$ 13,401.13	100%
1162	NBRD216UG	New Bus Resid-UG-Danville	$ 3,155.97	$ -	$ -	$ 3,155.97	100%
1163	NBRD246OH	New Bus Resid-Ovhd-Etown	$ 10,721.48	$ -	$ -	$ 10,721.48	100%
1164	NBRD246UG	New Bus Resid-UG-Etown	$ 8,867.66	$ -	$ -	$ 8,867.66	100%
1165	NBRD256OH	New Bus Resid-Ovhd-Shelbyvl	$ 711.66	$ -	$ -	$ 711.66	100%
1166	NBRD315OH	New Bus Resid-Ovhd-Lexington	$ 3,173.81	$ -	$ -	$ 3,173.81	100%
1167	NBRD315UG	New Bus Resid-UG-Lexington	$ 95,532.92	$ -	$ -	$ 95,532.92	100%
1168	NBRD366OH	New Bus Resid-Ovhd-Maysville	$ 8,507.74	$ -	$ -	$ 8,507.74	100%
1169	NBRD416OH	New Bus Resid-Ovhd-Pineville	$ 1,916.74	$ -	$ -	$ 1,916.74	100%
1170	NBRD416UG	New Bus Resid-UG-Pineville	$ (415.82)	$ -	$ -	$ (415.82)	100%
1171	NBRD426OH	New Bus Resid-Ovhd-London	$ 6,122.32	$ -	$ -	$ 6,122.32	100%
1172	NBRD426UG	New Bus Resid-UG-London	$ 7,607.72	$ -	$ -	$ 7,607.72	100%
1173	NBRD766OH	New Bus Resid-Ovhd-Norton	$ 2,595.45	$ -	$ -	$ 2,595.45	100%
1174	NBRD766UG	New Bus Resid-UG-Norton	$ 1,747.70	$ -	$ -	$ 1,747.70	100%
1175	NBSB315OH	New Bus Subd-Ovhd-Lexington	$ 12,402.89	$ -	$ -	$ 12,402.89	100%
1176	NBSB315UG	New Bus Subd-UG-Lexington	$ 135,972.95	$ -	$ -	$ 135,972.95	100%
1177	NBSV156UG	New Bus Serv-UG-Earlington	$ 215.72	$ -	$ -	$ 215.72	100%
1178	NBSV216OH	New Elect Serv-Ovhd-Danville	$ 1,231.82	$ -	$ -	$ 1,231.82	100%
1179	NBSV216UG	New Bus Serv-UG-Danville	$ 4,048.01	$ -	$ -	$ 4,048.01	100%
1180	NBSV236UG	New Bus Serv-UG-Richmond	$ 76.47	$ -	$ -	$ 76.47	100%
1181	NBSV246OH	New Elect Services-Overhead	$ 260.48	$ -	$ -	$ 260.48	100%
1182	NBSV246UG	New Bus Serv-UG-Etown	$ 1,051.29	$ -	$ -	$ 1,051.29	100%
1183	NBSV256OH	New Elect Serv-Ovhd-Shelbyvl	$ 808.93	$ -	$ -	$ 808.93	100%
1184	NBSV256UG	New Bus Serv-UG-Shelbyville	$ (11,348.35)	$ -	$ -	$ (11,348.35)	100%
1185	NBSV315OH	New Elect Serv-Ovhd-Lexington	$ 4,315.87	$ -	$ -	$ 4,315.87	100%
1186	NBSV315UG	New Bus Serv-UG-Lexington	$ 24,017.32	$ -	$ -	$ 24,017.32	100%
1187	NBSV366UG	New Bus Serv-UG-Maysville	$ 2,653.15	$ -	$ -	$ 2,653.15	100%
1188	NBSV416OH	New Elect Serv-Ovhd-Pineville	$ 688.40	$ -	$ -	$ 688.40	100%
1189	NBSV416UG	New Bus Serv-UG-Pineville	$ 112.00	$ -	$ -	$ 112.00	100%
1190	NBSV426OH	New Elect Serv-Ovhd-London	$ 3,337.08	$ -	$ -	$ 3,337.08	100%
1191	NBSV426UG	New Bus Serv-UG-London	$ 936.54	$ -	$ -	$ 936.54	100%
1192	NBSV766UG	New Bus Serv-UG-Norton	$ 170.56	$ -	$ -	$ 170.56	100%
1193	PBWK156OH	Pub Wrk Reloc-OH-Earlington	$ (4,062.80)	$ -	$ -	$ (4,062.80)	100%
1194	PBWK315OH	Pub Wrk Reloc-OH-Lexington	$ (88,877.59)	$ -	$ -	$ (88,877.59)	100%
1195	PBWK366OH	Pub Wrk Reloc-OH-Maysville	$ 105,449.93	$ -	$ -	$ 105,449.93	100%
1196	PBWK416OH	Pub Wrk Reloc-OH-Pineville	$ (1,706.40)	$ -	$ -	$ (1,706.40)	100%
1197	POLD315	OUTDOOR LIGHTING 315	$ 4,628.54	$ -	$ -	$ 4,628.54	100%
1198	POLD426	OUTDOOR LIGHTING 426	$ 194.83	$ -	$ -	$ 194.83	100%
1199	RCST156	RELOCATIONS CUST REQUEST 156	$ 3.87	$ -	$ -	$ 3.87	100%
1200	RCST216	RELOCATIONS CUST REQUEST 216	$ 3,157.04	$ -	$ -	$ 3,157.04	100%
1201	RCST236	RELOCATIONS CUST REQUEST 236	$ 2,448.58	$ -	$ -	$ 2,448.58	100%
1202	RCST246	RELOCATIONS CUST REQUEST 246	$ 64.77	$ -	$ -	$ 64.77	100%
1203	RCST256	RELOCATIONS CUST REQUEST 256	$ 10,985.92	$ -	$ -	$ 10,985.92	100%
1204	RCST315	RELOCATIONS CUST REQUEST 315	$ 59,652.67	$ -	$ -	$ 59,652.67	100%
1205	RCST416	RELOCATIONS CUST REQUEST 416	$ 34,572.51	$ -	$ -	$ 34,572.51	100%
1206	RCST766	RELOCATIONS CUST REQUEST 766	$ 2,838.04	$ -	$ -	$ 2,838.04	100%

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1207	RDD011019	Repair Defective Eqpt - 011019	$ (150.00)	$ -	$ -	$ (150.00)	100%
1208	RDD015990	Repair Defective Eqpt - 015990	$ 112.53	$ -	$ -	$ 112.53	100%
1209	RDDD156OH	Rep Def Equip-OH-Earlington	$ 232.71	$ -	$ -	$ 232.71	100%
1210	RDDD216OH	Rep Def Equip-OH-Danville	$ 1,511.62	$ -	$ -	$ 1,511.62	100%
1211	RDDD315OH	Rep Def Equip-OH-Lexington	$ 2,743.62	$ -	$ -	$ 2,743.62	100%
1212	RDDD315UG	Rep Def Equip-UG-Lexington	$ 8,975.41	$ -	$ -	$ 8,975.41	100%
1213	RDDD426OH	Rep Def Equip-OH-London	$ 1,595.38	$ -	$ -	$ 1,595.38	100%
1214	RDPOLD256	REP/REPL DEF POL'S 256	$ 334.31	$ -	$ -	$ 334.31	100%
1215	RDPOLD315	REP/REPL DEF POL'S 315	$ 3,470.72	$ -	$ -	$ 3,470.72	100%
1216	RDPOLD416	REP/REPL DEF POL'S 416	$ 1,603.91	$ -	$ -	$ 1,603.91	100%
1217	RDPOLD426	REP/REPL DEF POL'S 426	$ 2,030.34	$ -	$ -	$ 2,030.34	100%
1218	RDPOLD766	REP/REPL DEF POL'S 766	$ 208.03	$ -	$ -	$ 208.03	100%
1219	RDPOLE156	Pole repair/replacement 156	$ 23,966.97	$ -	$ -	$ 23,966.97	100%
1220	RDPOLE236	Pole repair/replacement 236	$ 15,616.05	$ -	$ -	$ 15,616.05	100%
1221	RDPOLE256	Pole repair/replacement 256	$ (174.05)	$ -	$ -	$ (174.05)	100%
1222	RDPOLE315	Pole repair/replacement 315	$ 161,241.48	$ -	$ -	$ 161,241.48	100%
1223	RDPOLE366	Pole repair/replacement 366	$ 2,875.31	$ -	$ -	$ 2,875.31	100%
1224	RDPOLE766	Pole repair/replacement 766	$ 4,964.37	$ -	$ -	$ 4,964.37	100%
1225	RDSTLT246	REP REPL DEF ST LIGHTS 246	$ 164.79	$ -	$ -	$ 164.79	100%
1226	RDSTLT315	REP REPL ST LIGHTS 315	$ 468.95	$ -	$ -	$ 468.95	100%
1227	RDSTLT416	REP REPL DEF ST LIGHTS 416	$ 8,920.23	$ -	$ -	$ 8,920.23	100%
1228	RDSTLT426	REP REPL DEF ST LIGHTS 426	$ 1,898.79	$ -	$ -	$ 1,898.79	100%
1229	RELD315OH	Cir Hard Reliab OH - 013150	$ 77,984.60	$ -	$ -	$ 77,984.60	100%
1230	RELD366OH	Cir Hard Reliab OH - 013660	$ 11,628.34	$ -	$ -	$ 11,628.34	100%
1231	RELD426OH	Cir Hard Reliability OH	$ 430.77	$ -	$ -	$ 430.77	100%
1232	RELD766OH	Cir Hard Reliab OH - 017660	$ 399.56	$ -	$ -	$ 399.56	100%
1233	RNTPD156	REP THRD PARTY DAM 156	$ 663.45	$ -	$ -	$ 663.45	100%
1234	RNTPD216	REP THRD PARTY DAM 216	$ 1,579.11	$ -	$ -	$ 1,579.11	100%
1235	RNTPD236	REP THRD PRTY DAM 236	$ (695.75)	$ -	$ -	$ (695.75)	100%
1236	RNTPD256	REP THRD PARTY DAM 256	$ 1,678.24	$ -	$ -	$ 1,678.24	100%
1237	RNTPD315	REP THRD PARTY DAM 315	$ 8,650.59	$ -	$ -	$ 8,650.59	100%
1238	RNTPD366	REP THRD PARTY DAM 366	$ 7,048.77	$ -	$ -	$ 7,048.77	100%
1239	STLT216	STREET LIGHTING 216	$ 1,192.89	$ -	$ -	$ 1,192.89	100%
1240	STLT246	STREET LIGHTING 246	$ 7,915.75	$ -	$ -	$ 7,915.75	100%
1241	STLT315	STREET LIGHTING 315	$ 232.69	$ -	$ -	$ 232.69	100%
1242	STLT366	STREET LIGHTING 366	$ 4,886.96	$ -	$ -	$ 4,886.96	100%
1243	STRM11560	KU Minor Storm Earlington	$ (322.86)	$ -	$ -	$ (322.86)	100%
1244	STRM12160	KU Minor Storms Danville	$ 258,327.76	$ -	$ -	$ 258,327.76	100%
1245	STRM13150	KU Minor Storms Lexington	$ 1,557.96	$ -	$ -	$ 1,557.96	100%
1246	SYSENH216	Sys Enhan-Exist Cust-Danville	$ 25,718.49	$ -	$ -	$ 25,718.49	100%
1247	SYSENH236	Sys Enh-New Cust-Richmond	$ 25,630.77	$ -	$ -	$ 25,630.77	100%
1248	SYSENH315	Sys Enhan-Exist Cust-Lex	$ 9,439.69	$ -	$ -	$ 9,439.69	100%
1249	SYSENH416	Sys Enhan-Exist Cust-Pineville	$ 279.88	$ -	$ -	$ 279.88	100%
1250	TBRD156OH	Trouble Orders OH - 011560	$ 1,184.46	$ -	$ -	$ 1,184.46	100%
1251	TBRD156UG	Trouble Orders UG - 011560	$ 18.00	$ -	$ -	$ 18.00	100%
1252	TBRD315OH	Trouble Orders OH - 013150	$ 370.47	$ -	$ -	$ 370.47	100%
1253	TBRD366OH	Trouble Orders OH - 013660	$ 93.08	$ -	$ -	$ 93.08	100%
1254	TBRD426UG	Trouble Orders Underground	$ 855.77	$ -	$ -	$ 855.77	100%
1255	TLEQ156	TOOLS AND EQ 156	$ (550.72)	$ -	$ -	$ (550.72)	100%
1256	TLEQ246	TOOLS AND EQ 246	$ 42.89	$ -	$ -	$ 42.89	100%
1257	TRBORD216	TROUBLE ORDERS 216	$ 713.76	$ -	$ -	$ 713.76	100%
1258	TRBORD315	TROUBLE ORDERS 315	$ 25,552.10	$ -	$ -	$ 25,552.10	100%
1259	XFRM366	Transformer labor 366	$ 364.14	$ -	$ -	$ 364.14	100%
TOTAL			$ 801,386,779.76	$ 883,126.73	$ -	$ 802,269,906.49	

*All applicable benefits and administrative costs are charged directly to capital projects. No indirect costs are included.

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 14, 2014

Case No. 2014-00371

Question No. 18

Responding Witness: Russel A. Hudson

Q-18. Provide, in the format provided in Schedule 18, an analysis of the utility's Construction Work in Progress ("CWIP") as defined in the Uniform System of Accounts for each project identified in Schedule 17.

A-18. See attached.

Kentucky Utilities Company
Case No. 2014-00371
Construction Work In Progress - Percent Complete
As of June 30, 2016

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
1	117150	Jan-03	Dec-15	94%	$ 489,536,704.65	$ 507,214,869.30	$ 507,214,869.30	100%
2	123136	Jan-05	Dec-21	60%	$ 47,041,700.19	$ 32,651,092.94	$ 17,961,227.73	55%
3	123911	Mar-16	Jan-21	-21%	$ 4,428,000.00	$ 3,695,000.00	$ 1,170,000.00	32%
4	124214	May-12	Oct-18	43%	$ 335,000.78	$ 372,423.60	$ 93,105.90	25%
5	124240	May-13	Dec-15	71%	$ 1,650,000.80	$ 2,492,651.85	$ 2,492,651.85	100%
6	124269	May-12	Jun-16	68%	$ 63,999.90	$ 66,208.64	$ 66,208.64	100%
7	124321	May-13	Dec-16	51%	$ 363,264.40	$ 378,630.66	$ 218,281.61	58%
8	124327	Jan-16	Dec-16	-99%	$ 34,000.43	$ 35,173.34	$ 35,173.34	100%
9	127134	Jun-09	Jun-24	38%	$ 61,697,126.17	$ 72,058,894.48	$ 15,681,893.36	22%
10	127560	Jan-10	Jul-16	78%	$ 276,975,420.66	$ 437,402,451.62	$ 437,402,451.62	100%
11	130867	Jan-10	Dec-16	74%	$ 82,900,932.83	$ 91,756,412.31	$ 91,756,412.31	100%
12	130870	Jan-10	Jun-17	69%	$ 171,391,533.25	$ 181,390,631.87	$ 181,390,631.87	100%
13	130871	Jan-10	Jun-17	69%	$ 420,036,614.15	$ 137,987,123.15	$ 137,987,123.15	100%
14	130997	Jan-16	Nov-16	-92%	$ 164,999.67	$ 170,694.15	$ 170,694.15	100%
15	131114	May-13	Nov-15	70%	$ 154,000.37	$ 160,349.05	$ 160,349.05	100%
16	131172	Jul-10	Sep-15	89%	$ 269,999.37	$ 279,317.70	$ 279,317.70	100%
17	131203	Aug-12	Jun-17	52%	$ 540,000.78	$ 670,103.85	$ 155,176.50	23%
18	131338	Jan-15	Mar-18	5%	$ 594,642.34	$ 1,800,459.50	$ 1,176,864.39	65%
19	131350	Jan-15	Jun-16	11%	$ 600,969.88	$ 1,499,755.47	$ 1,499,755.47	100%
20	131369	Jan-16	Dec-17	-44%	$ 5,897,715.24	$ 6,328,908.81	$ 3,092,991.64	49%
21	131374	Jan-15	Nov-15	9%	$ 448,045.98	$ 439,737.99	$ 439,737.99	100%
22	131859	Jan-15	Dec-15	16%	$ 324,996.00	$ 335,287.84	$ 335,287.84	100%
23	131929	Jan-15	Nov-15	17%	$ 3,000.00	$ 3,600.00	$ 3,600.00	100%
24	131986	Aug-15	Nov-18	-14%	$ 14,500,000.00	$ 12,414,120.00	$ 1,034,510.00	8%
25	132059	Jan-14	Dec-19	19%	$ 19,500.00	$ 97,000.00	$ 42,500.00	44%
26	132245	Jan-15	Dec-19	3%	$ 9,300,000.00	$ 28,048,501.00	$ 4,424,625.00	16%
27	132371	Oct-10	Dec-16	70%	$ 69,105,580.07	$ 108,857,406.60	$ 108,857,406.60	100%
28	132617	Jan-11	Dec-20	41%	$ (234,000.00)	$ 2,571,887.42	$ 1,869,386.14	73%
29	132674	Jan-15	Dec-16	8%	$ 1,500,361.16	$ 2,749,479.48	$ 2,078,029.53	76%
30	133070	Aug-15	Dec-17	-17%	$ 1,198,000.00	$ 1,522,030.00	$ 601,000.00	39%
31	133071	Jan-15	Oct-15	19%	$ 240,000.00	$ 295,000.00	$ 295,000.00	100%
32	133088	Aug-15	May-16	-51%	$ 619,801.00	$ 843,472.00	$ 843,472.00	100%
33	133414	Jan-13	Sep-16	58%	$ 90,148.86	$ 93,105.90	$ 93,105.90	100%
34	133456	Jan-14	Oct-16	41%	$ 281,402.00	$ 321,732.61	$ 162,418.07	50%
35	133457	Jan-15	Sep-15	24%	$ 370,000.00	$ 382,768.70	$ 382,768.70	100%
36	133468	Jan-15	Dec-16	8%	$ 2,289,000.00	$ 2,339,544.37	$ 1,552,799.51	66%
37	133472	Jun-13	Dec-15	67%	$ 400,666.73	$ 418,976.55	$ 418,976.55	100%
38	133493	Jun-12	Dec-16	60%	$ 433,169.05	$ 464,544.64	$ 363,162.66	78%
39	133520	Jun-12	Dec-16	60%	$ 387,765.10	$ 454,201.62	$ 454,201.62	100%
40	133526	Jun-12	Dec-15	76%	$ 360,605.70	$ 450,170.13	$ 450,170.13	100%
41	133590	Jan-12	Dec-16	63%	$ 1,383,774.60	$ 1,170,289.44	$ 1,170,289.44	100%
42	133591	Jan-15	Dec-17	5%	$ 1,941,000.00	$ 1,127,615.90	$ 1,127,615.90	100%
43	133624	Feb-12	Dec-18	44%	$ 1,250,000.00	$ 500,000.04	$ 500,000.04	100%
44	133638	Jul-15	Dec-21	-5%	$ 40,000,000.00	$ 200,499,999.96	$ 499,999.98	0%
45	133641	Jul-15	Dec-21	-5%	$ 60,000,000.00	$ 225,499,999.95	$ 499,999.98	0%
46	133683	Jul-15	Dec-20	-6%	$ 7,200,000.00	$ 105,840,000.00	$ 3,840,000.00	4%
47	133740	Jan-15	Dec-16	8%	$ 1,100,000.00	$ 300,007.90	$ 300,007.90	100%
48	133793	Jan-16	Nov-16	-92%	$ 760,000.00	$ 786,227.60	$ 786,227.60	100%
49	133795	Jan-16	May-16	-205%	$ 60,000.00	$ 62,070.60	$ 62,070.60	100%
50	133939	Jun-13	Dec-15	68%	$ 3,150,971.52	$ 2,472,114.03	$ 2,472,114.03	100%
51	133941	Nov-13	Jan-25	12%	$ 261,981.17	$ 4,140,026.00	$ 912,449.00	22%
52	133961	Nov-15	Jun-16	-115%	$ 120,000.00	$ 114,000.00	$ 114,000.00	100%
53	133980	Jun-13	Apr-16	62%	$ 39,087.00	$ 37,134.00	$ 37,134.00	100%
54	134188	Sep-15	Dec-15	-154%	$ -	$ 59.93	$ 59.93	100%

Kentucky Utilities Company
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As of June 30, 2016

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
55	134190	Jun-15	Dec-15	-44%	$ -	$ 280.52	$ 280.52	100%
56	134237	Jan-15	Dec-16	4%	$ 4,802,472.57	$ 1,155,135.02	$ 773,999.90	67%
57	134250	Jan-15	Apr-16	12%	$ 1,538,566.96	$ 1,481,631.53	$ 1,481,631.53	100%
58	134283	Jan-14	Nov-15	59%	$ 2,000,000.00	$ 976,000.00	$ 976,000.00	100%
59	134284	Aug-15	Dec-16	-34%	$ 2,200,000.00	$ 1,055,800.00	$ 527,900.02	50%
60	134286	Feb-15	Dec-15	8%	$ 48,000.00	$ 82,003.39	$ 82,003.39	100%
61	134331	Aug-14	Nov-15	43%	$ 194,423.20	$ 206,902.00	$ 206,902.00	100%
62	134407	Jan-15	Jan-16	15%	$ 975,000.00	$ 1,320,000.00	$ 1,320,000.00	100%
63	134762	Jul-10	Dec-15	85%	$ 129,996.00	$ 13,750.00	$ 13,750.00	100%
64	134763	Jul-10	Dec-16	72%	$ 129,996.00	$ 13,750.00	$ 13,750.00	100%
65	134797	Jan-15	Dec-15	16%	$ 300,000.00	$ 140,097.57	$ 140,097.57	100%
66	134801	Jan-15	Dec-15	16%	$ 500,000.00	$ 474,752.72	$ 474,752.72	100%
67	134802	Jan-16	Dec-16	-84%	$ 300,000.00	$ 285,141.80	$ 176,070.91	62%
68	135306	Jun-15	Dec-16	-16%	$ 129,999.00	$ 138,043.17	$ 138,043.17	100%
69	135361	Jan-16	Dec-17	-42%	$ 5,500,000.00	$ 7,975,747.97	$ 531,284.01	7%
70	135425	Jan-15	Dec-15	16%	$ 125,000.00	$ 129,313.76	$ 129,313.76	100%
71	135427	Jan-16	Dec-16	-84%	$ 125,000.00	$ 129,313.76	$ 64,656.86	50%
72	135433	Jan-15	Dec-15	16%	$ 2,000,000.00	$ 1,599,245.06	$ 1,599,245.06	100%
73	135911	Jan-12	Dec-19	39%	$ 6,785,036.75	$ 9,706,302.87	$ 5,314,825.41	55%
74	136097	Feb-12	Dec-17	53%	$ 7,790,163.83	$ 6,049,356.20	$ 6,049,356.20	100%
75	137011	Oct-13	Jul-16	51%	$ 100,757.86	$ 86,000.00	$ 86,000.00	100%
76	137024	May-14	Dec-17	22%	$ 5,525,000.00	$ 3,312,485.50	$ 600,000.28	18%
77	137025	May-14	Dec-15	48%	$ 105,165.00	$ 106,037.28	$ 106,037.28	100%
78	137033	May-15	Dec-16	-13%	$ 365,000.00	$ 394,174.17	$ 394,174.17	100%
79	137163	Oct-15	Jun-16	-88%	$ 93,000.00	$ 95,113.00	$ 95,113.00	100%
80	137175	Oct-15	Jun-16	-81%	$ 348,000.00	$ 362,334.00	$ 362,334.00	100%
81	137206	Mar-15	Jan-16	0%	$ 1,022,000.00	$ 969,000.00	$ 969,000.00	100%
82	137372	May-15	Dec-16	-14%	$ 675,000.00	$ 698,294.25	$ 698,294.25	100%
83	137492	May-12	Dec-17	49%	$ 1,868,400.00	$ 2,229,735.38	$ 1,207,735.38	54%
84	137597	Feb-13	Nov-16	54%	$ 687,499.76	$ 674,146.00	$ 674,146.00	100%
85	137668	Jun-12	Nov-15	78%	$ 380,000.00	$ 393,113.80	$ 393,113.80	100%
86	137682	Jun-14	Nov-16	29%	$ 380,000.00	$ 537,945.20	$ 256,558.48	48%
87	137745	Nov-14	Dec-18	6%	$ 5,669,031.27	$ 4,663,251.29	$ 2,430,980.00	52%
88	137756	Sep-15	Jun-16	-61%	$ 150,000.00	$ 294,472.51	$ 294,472.51	100%
89	138318	Jul-12	Sep-21	28%	$ 345,766,484.01	$ 486,522,119.41	$ 201,000.00	0%
90	138571	Jul-12	Sep-15	82%	$ 392,000.00	$ 405,527.92	$ 405,527.92	100%
91	138603	Jan-16	Dec-16	-84%	$ 80,000.00	$ 95,000.00	$ 95,000.00	100%
92	138609	Jan-16	Dec-16	-84%	$ 30,000.00	$ 105,000.00	$ 85,000.00	81%
93	139628	Jan-16	Dec-16	-84%	$ 127,756.78	$ 125,338.66	$ 125,338.66	100%
94	139805	Dec-13	Dec-15	60%	$ 90,000.00	$ 180,000.00	$ 180,000.00	100%
95	139820	Dec-15	Aug-16	-113%	$ 72,950.00	$ 72,950.00	$ 72,950.00	100%
96	139823	Dec-15	Aug-16	-113%	$ 85,500.00	$ 85,500.00	$ 85,500.00	100%
97	139864	Nov-14	Nov-15	28%	$ 117,800.00	$ 117,800.00	$ 117,800.00	100%
98	139965	Jul-14	Dec-15	43%	$ 358,100.00	$ 230,000.00	$ 230,000.00	100%
99	139967	Jul-14	Dec-15	43%	$ 606,000.00	$ 360,000.00	$ 360,000.00	100%
100	139979	Jul-14	Sep-15	50%	$ 1,969,054.79	$ 1,973,959.68	$ 1,973,959.68	100%
101	140016	Jan-15	Dec-15	16%	$ 98,768.64	$ 99,312.96	$ 99,312.96	100%
102	140019	Jan-16	Dec-16	-84%	$ 102,884.00	$ 103,451.00	$ 51,725.50	50%
103	140031	May-14	Oct-15	53%	$ 131,691.52	$ 132,417.28	$ 132,417.28	100%
104	140038	May-13	Dec-15	68%	$ 46,297.80	$ 46,552.95	$ 46,552.95	100%
105	140042	May-14	Nov-15	50%	$ 232,517.84	$ 233,799.26	$ 233,799.26	100%
106	140055	Mar-16	Dec-16	-120%	$ 68,428.22	$ 68,750.00	$ 68,750.00	100%
107	140066	Mar-15	Dec-15	0%	$ 68,428.22	$ 75,944.74	$ 75,944.74	100%
108	140138	Mar-15	Dec-15	0%	$ 20,529.06	$ 20,624.62	$ 20,624.62	100%

Kentucky Utilities Company
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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (H/G)
109	140140	Mar-16	Dec-16	-120%	$ 20,510.01	$ 20,602.00	$ (1,079.00)	-5%
110	140166	Jan-16	Aug-16	-158%	$ 41,153.60	$ 41,380.40	$ 41,380.40	100%
111	140167	Jan-16	Jun-16	-202%	$ 41,153.60	$ 41,380.40	$ 41,380.40	100%
112	140204	Jun-14	Nov-16	30%	$ 586,438.80	$ 589,670.70	$ 589,670.70	100%
113	140221	Sep-14	Nov-17	15%	$ 730,476.40	$ 734,502.10	$ 734,502.10	100%
114	140280	Sep-15	Dec-15	-153%	$ 1,327,596.60	$ 3,445,000.00	$ 3,445,000.00	100%
115	140526	Jan-15	Dec-15	16%	$ 141,435.45	$ 144,982.67	$ 144,982.67	100%
116	140527	Jan-15	Dec-15	16%	$ 144,180.91	$ 147,918.32	$ 147,918.32	100%
117	140528	Jan-15	Dec-15	16%	$ 51,654.09	$ 91,753.63	$ 91,753.63	100%
118	140534	Jan-15	Dec-15	16%	$ 30,925.55	$ 28,825.78	$ 28,825.78	100%
119	140545	Jan-15	Dec-15	16%	$ 145,745.81	$ 147,514.97	$ 147,514.97	100%
120	140548	Jan-15	Dec-15	16%	$ 104,274.78	$ 99,979.51	$ 99,979.51	100%
121	140551	Jan-15	Dec-15	16%	$ 41,087.97	$ 41,457.85	$ 41,457.85	100%
122	140552	Jan-15	Dec-15	16%	$ 29,937.93	$ 30,697.43	$ 30,697.43	100%
123	140572	Jan-15	Dec-15	16%	$ 55,909.98	$ 84,782.08	$ 84,782.08	100%
124	140574	Jan-15	Dec-15	16%	$ 227,251.67	$ 232,872.85	$ 232,872.85	100%
125	140576	Jan-15	Dec-15	16%	$ 67,552.98	$ 69,227.67	$ 69,227.67	100%
126	140577	Jan-15	Dec-15	16%	$ 184,737.76	$ 189,304.65	$ 189,304.65	100%
127	140579	Jan-15	Dec-15	16%	$ 95,351.43	$ 96,340.87	$ 96,340.87	100%
128	140582	Jan-15	Dec-15	16%	$ 75,030.88	$ 75,719.24	$ 75,719.24	100%
129	140584	Jan-15	Dec-15	16%	$ 50,710.36	$ 50,770.63	$ 50,770.63	100%
130	140615	Jan-15	Dec-15	16%	$ 46,978.72	$ 48,475.51	$ 48,475.51	100%
131	140620	Jan-15	Dec-15	16%	$ 75,698.62	$ 74,334.08	$ 74,334.08	100%
132	140621	Jan-15	Dec-15	16%	$ 199,855.40	$ 202,050.28	$ 202,050.28	100%
133	140624	Jan-15	Dec-15	16%	$ 50,974.40	$ 51,639.05	$ 51,639.05	100%
134	140632	Jan-15	Dec-15	16%	$ 93,599.23	$ 95,086.41	$ 95,086.41	100%
135	140634	Jan-15	Dec-15	16%	$ 128,881.16	$ 128,588.40	$ 128,588.40	100%
136	140635	Jan-15	Dec-15	16%	$ 47,658.55	$ 48,155.70	$ 48,155.70	100%
137	140636	Jan-15	Dec-15	16%	$ 51,708.04	$ 50,911.78	$ 50,911.78	100%
138	140638	Jan-15	Dec-15	16%	$ 1,307,951.05	$ 1,305,626.96	$ 1,305,626.96	100%
139	140640	Jan-15	Dec-15	16%	$ 22,207.96	$ 18,952.16	$ 18,952.16	100%
140	140641	Jan-15	Dec-15	16%	$ 22,207.96	$ 18,952.16	$ 18,952.16	100%
141	140642	Jan-15	Dec-15	16%	$ 25,714.48	$ 16,583.14	$ 16,583.14	100%
142	140990	Jul-13	Dec-17	36%	$ 17,855,253.25	$ 17,855,253.19	$ 4,188,921.66	23%
143	140994	Jul-13	Dec-18	30%	$ 18,392,212.22	$ 18,392,212.25	$ 403,916.94	2%
144	141081	Jan-15	Dec-15	16%	$ 117,961.98	$ 110,266.92	$ 110,266.92	100%
145	141213	Jul-13	Dec-20	22%	$ 66,231,800.76	$ 73,087,874.00	$ 17,217,000.00	24%
146	141216	Jul-13	Dec-20	22%	$ 8,991,378.16	$ 6,848,322.00	$ 1,288,000.00	19%
147	141315	Jan-16	Dec-16	-84%	$ 55,000.00	$ 55,000.00	$ 55,000.00	100%
148	141329	Jan-16	Dec-16	-84%	$ 45,000.00	$ 30,000.00	$ 30,000.00	100%
149	141389	Jul-13	Dec-17	36%	$ 2,176,530.00	$ 2,438,003.01	$ 1,616,893.01	66%
150	141391	Jan-14	Dec-19	19%	$ 320,000.00	$ 358,800.00	$ 137,500.00	38%
151	141399	May-15	Nov-15	-29%	$ 20,877.00	$ 20,871.62	$ 20,871.62	100%
152	141400	Jan-15	Dec-15	16%	$ 125,000.00	$ 125,000.01	$ 125,000.01	100%
153	141401	Mar-15	Dec-16	0%	$ 105,000.00	$ 162,100.00	$ 133,550.02	82%
154	141404	Jan-15	Dec-15	16%	$ 115,124.00	$ 238,249.97	$ 238,249.97	100%
155	141406	Jan-15	Dec-15	16%	$ 115,124.00	$ 238,249.60	$ 238,249.60	100%
156	141422	Jan-15	Dec-15	16%	$ 95,000.00	$ 205,000.00	$ 205,000.00	100%
157	141427	Mar-15	Dec-15	0%	$ 110,000.00	$ 110,000.00	$ 110,000.00	100%
158	141432	Jan-15	Dec-16	8%	$ 5,385,801.00	$ 5,385,801.20	$ 2,664,941.28	49%
159	141436	Jan-16	Dec-19	-21%	$ 621,800.00	$ 118,500.00	$ 43,700.00	37%
160	141438	Jan-16	Dec-18	-28%	$ 289,550.00	$ 104,500.00	$ 41,800.00	40%
161	141570	Jan-13	Dec-18	36%	$ 45,500.00	$ 55,000.18	$ 55,000.18	100%
162	141577	Jan-16	Dec-16	-84%	$ 47,500.00	$ 34,000.11	$ 10,000.03	29%

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (H/G)
163	141622	Jan-15	Dec-15	16%	$ 61,000.00	$ 62,000.20	$ 62,000.20	100%
164	141636	Jan-16	Dec-16	-84%	$ 63,000.00	$ 52,000.16	$ 15,000.04	29%
165	141663	Jan-15	Dec-15	16%	$ 51,442.00	$ 54,000.17	$ 54,000.17	100%
166	141670	Jan-16	Dec-16	-84%	$ 66,000.00	$ 54,000.17	$ 17,000.06	31%
167	141678	Jan-15	Dec-15	16%	$ 15,000.49	$ 4,002.14	$ 4,002.14	100%
168	141722	Jan-15	Dec-16	8%	$ 12,500.00	$ 4,002.14	$ 2,001.08	50%
169	141891	Jan-16	Dec-16	-84%	$ 128,000.00	$ 125,000.01	$ 37,500.01	30%
170	142340	Jan-15	Dec-15	16%	$ 168,000.00	$ 125,000.00	$ 125,000.00	100%
171	142358	Jan-16	Dec-16	-84%	$ 168,000.00	$ 125,000.00	$ 37,500.00	30%
172	143043	Dec-13	Dec-16	40%	$ 21,131,049.03	$ 21,131,049.03	$ 13,599,582.15	64%
173	143662	Apr-15	Dec-15	-13%	$ 5,000.00	$ 5,000.00	$ 5,000.00	100%
174	143755	Apr-14	Dec-15	51%	$ 1,293,472.36	$ 1,293,472.36	$ 1,293,472.36	100%
175	144038	May-14	Dec-21	10%	$ 11,928,361.00	$ 11,928,361.00	$ 11,928,361.00	100%
176	144057	Jan-16	Mar-16	-341%	$ 680,126.55	$ 680,126.55	$ 680,126.55	100%
177	144060	Apr-16	Jun-16	-442%	$ 651,823.30	$ 651,823.30	$ 651,823.30	100%
178	144117	Jan-16	Jun-17	-59%	$ 1,099,781.98	$ 1,099,781.98	$ 225,028.74	20%
179	144129	Jan-15	Dec-15	16%	$ 300,062.47	$ 300,062.47	$ 300,062.47	100%
180	144139	Jan-16	Dec-16	-84%	$ 999,981.46	$ 999,981.46	$ 401,223.60	40%
181	144140	Jan-15	Dec-15	16%	$ 249,858.70	$ 249,858.70	$ 249,858.70	100%
182	144143	Jan-15	Dec-15	16%	$ 249,839.93	$ 249,839.93	$ 249,839.93	100%
183	144148	Jan-15	Dec-15	16%	$ 64,774.30	$ 64,774.30	$ 64,774.30	100%
184	144149	Jan-16	Dec-16	-84%	$ 79,961.42	$ 79,961.42	$ 71,961.42	90%
185	144154	Jan-15	Dec-15	16%	$ 60,017.80	$ 60,017.80	$ 60,017.80	100%
186	144156	Jan-15	Dec-15	16%	$ 64,744.09	$ 64,744.09	$ 64,744.09	100%
187	144166	Feb-15	Dec-15	8%	$ 100,040.61	$ 100,040.61	$ 100,040.61	100%
188	144173	May-14	Dec-15	49%	$ 502,756.35	$ 502,756.35	$ 502,756.35	100%
189	144179	May-14	Dec-16	29%	$ 1,287,985.65	$ 1,287,985.65	$ 1,287,985.65	100%
190	144180	May-14	Dec-15	48%	$ 20,116.05	$ 20,116.05	$ 20,116.05	100%
191	144181	May-14	Dec-16	29%	$ 526,860.43	$ 526,860.43	$ 526,860.43	100%
192	144182	May-14	Dec-16	29%	$ 501,737.35	$ 501,737.35	$ 387,941.25	77%
193	144186	May-14	Dec-15	48%	$ 73,889.88	$ 73,889.88	$ 73,889.88	100%
194	144216	May-14	Dec-15	48%	$ 40,004.50	$ 40,004.50	$ 40,004.50	100%
195	144238	May-14	Dec-15	48%	$ 38,966.89	$ 38,966.89	$ 38,966.89	100%
196	144248	May-14	Dec-15	48%	$ 231,267.81	$ 231,267.81	$ 231,267.81	100%
197	144249	May-14	Dec-15	48%	$ 603,313.82	$ 603,313.82	$ 603,313.82	100%
198	144252	May-14	Dec-15	48%	$ 84,183.25	$ 84,183.25	$ 84,183.25	100%
199	144253	May-14	Dec-15	48%	$ 79,295.19	$ 79,295.19	$ 79,295.19	100%
200	144256	May-14	Dec-15	48%	$ 476,893.59	$ 476,893.59	$ 476,893.59	100%
201	144276	May-15	Dec-17	-9%	$ 39,311.38	$ 39,311.38	$ 39,311.38	100%
202	144280	May-15	Dec-16	-15%	$ 21,588.16	$ 21,588.16	$ 21,588.16	100%
203	144281	May-15	Dec-16	-15%	$ 21,590.22	$ 21,590.22	$ 21,590.22	100%
204	144296	Jun-15	Dec-16	-17%	$ 100,406.44	$ 100,406.44	$ 100,406.44	100%
205	144297	Jan-15	Dec-16	8%	$ 733,444.83	$ 733,444.83	$ 733,444.83	100%
206	144318	Jan-15	Dec-15	15%	$ 519,830.93	$ 519,830.93	$ 519,830.93	100%
207	144337	Jan-15	Dec-15	16%	$ 400,184.68	$ 400,184.68	$ 400,184.68	100%
208	144360	Jan-15	Dec-15	16%	$ 750,119.12	$ 750,119.12	$ 750,119.12	100%
209	144364	Jan-15	Dec-15	16%	$ 1,599,791.85	$ 1,599,791.85	$ 1,599,791.85	100%
210	144366	Jan-15	Dec-15	16%	$ 349,858.46	$ 349,858.46	$ 349,858.46	100%
211	144420	Jun-14	Dec-15	49%	$ 175,866.70	$ 175,866.70	$ 175,866.70	100%
212	144429	Jan-15	Dec-15	17%	$ 41,000.00	$ 41,000.00	$ 41,000.00	100%
213	144433	Nov-14	Jan-16	28%	$ 150,000.00	$ 150,000.00	$ 150,000.00	100%
214	144435	Jun-14	Jan-16	46%	$ 1,475,000.00	$ 1,475,000.00	$ 1,475,000.00	100%
215	144436	Jun-15	Jun-16	-25%	$ 1,541,000.00	$ 1,541,000.00	$ 1,541,000.00	100%
216	144438	Nov-15	Jun-16	-115%	$ 420,000.00	$ 420,000.00	$ 420,000.00	100%

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (H/G)
217	144441	Nov-15	Dec-16	-66%	$ 400,000.00	$ 400,000.00	$ 400,000.00	100%
218	144445	Nov-15	Aug-16	-90%	$ 96,000.00	$ 96,000.00	$ 96,000.00	100%
219	144446	Nov-15	Aug-16	-90%	$ 75,000.00	$ 75,000.00	$ 75,000.00	100%
220	144455	Nov-14	Jul-16	19%	$ 2,200,000.00	$ 2,200,000.00	$ 2,200,000.00	100%
221	144457	Nov-14	Dec-15	28%	$ 610,000.00	$ 610,000.00	$ 610,000.00	100%
222	144459	Nov-14	Dec-15	28%	$ 125,000.00	$ 125,000.00	$ 125,000.00	100%
223	144473	Sep-15	Dec-15	-154%	$ 887,168.18	$ 887,168.18	$ 887,168.18	100%
224	144488	Jun-14	Dec-15	47%	$ 4,061,321.44	$ 4,061,321.44	$ 4,061,321.44	100%
225	144579	Jan-15	Oct-15	19%	$ 50,000.00	$ 50,000.00	$ 50,000.00	100%
226	144587	Jan-15	Dec-15	16%	$ 162,065.28	$ 162,065.28	$ 162,065.28	100%
227	144589	Jan-15	Dec-15	16%	$ 32,412.00	$ 32,412.00	$ 32,412.00	100%
228	144591	Jan-15	Dec-15	16%	$ 479,696.40	$ 479,696.40	$ 479,696.40	100%
229	144594	Jan-15	Oct-15	19%	$ 149,086.40	$ 149,086.40	$ 149,086.40	100%
230	144597	Jan-15	Dec-15	16%	$ 257,756.40	$ 257,756.40	$ 257,756.40	100%
231	144598	Jan-15	Nov-15	17%	$ 181,738.76	$ 181,738.76	$ 181,738.76	100%
232	144610	Jun-14	Dec-16	28%	$ 17,831,000.00	$ 17,831,000.00	$ 13,846,250.00	78%
233	144615	Jan-15	Oct-15	19%	$ 295,513.31	$ 295,513.31	$ 295,513.31	100%
234	144618	Jan-15	Dec-15	16%	$ 71,299.80	$ 71,299.80	$ 71,299.80	100%
235	144621	Jan-15	Nov-15	17%	$ 19,447.00	$ 19,447.00	$ 19,447.00	100%
236	144635	Jan-16	Dec-16	-84%	$ 350,002.69	$ 350,002.69	$ 44,780.40	13%
237	144682	Jan-15	Oct-16	9%	$ 670,297.53	$ 670,297.53	$ 583,651.08	87%
238	144711	Jan-15	Dec-16	8%	$ 71,662.86	$ 71,662.86	$ 57,448.74	80%
239	144712	Jan-15	Dec-16	8%	$ 50,874.70	$ 50,874.70	$ 50,874.70	100%
240	144713	Jan-15	Dec-16	8%	$ 60,000.20	$ 60,000.20	$ 45,742.24	76%
241	144715	Jan-15	Dec-16	8%	$ 42,879.26	$ 42,879.26	$ 31,034.16	72%
242	144716	Jan-15	Dec-16	8%	$ 50,933.93	$ 50,933.93	$ 41,457.85	81%
243	144719	Jan-15	Dec-16	8%	$ 70,241.45	$ 70,241.45	$ 52,473.80	75%
244	144721	Jan-15	Dec-16	8%	$ 59,225.50	$ 59,225.50	$ 36,719.81	62%
245	144723	Jan-15	Dec-16	8%	$ 50,933.93	$ 50,933.93	$ 50,933.93	100%
246	144724	Jan-15	Dec-16	8%	$ 50,933.93	$ 50,933.93	$ 37,904.32	74%
247	144726	Jan-15	Dec-16	8%	$ 50,933.93	$ 50,933.93	$ 42,642.36	84%
248	144735	Jan-15	Dec-15	16%	$ 233,603.37	$ 233,603.37	$ 233,603.37	100%
249	144736	Jan-15	Dec-15	16%	$ 267,631.63	$ 267,631.63	$ 267,631.63	100%
250	144737	Jan-15	Dec-16	8%	$ 2,513,466.64	$ 2,513,466.64	$ 2,321,191.65	92%
251	144738	Jan-15	Dec-15	16%	$ 471,882.82	$ 471,882.82	$ 471,882.82	100%
252	144741	Jan-15	Dec-16	8%	$ 149,432.77	$ 149,432.77	$ 97,314.33	65%
253	144746	Jan-15	Dec-16	8%	$ 262,244.31	$ 262,244.31	$ 152,821.27	58%
254	144748	Jan-16	Dec-16	-84%	$ 1,299,999.73	$ 1,299,999.73	$ 1,299,999.73	100%
255	144749	Jan-16	Dec-16	-84%	$ 25,190.20	$ 25,190.20	$ 25,190.20	100%
256	144750	Jan-16	Dec-16	-84%	$ 140,410.77	$ 140,410.77	$ 140,410.77	100%
257	144751	Jan-16	Dec-16	-101%	$ 399,774.18	$ 399,774.18	$ 349,093.78	87%
258	144752	May-16	Dec-16	-175%	$ 480,067.33	$ 480,067.33	$ 108,467.86	23%
259	144763	Aug-14	Dec-16	24%	$ 2,394,668.01	$ 2,394,668.01	$ 2,394,668.01	100%
260	144764	Jan-16	Dec-17	-42%	$ 2,468,238.73	$ 2,468,238.73	$ 1,596,802.03	65%
261	144766	Jan-15	Dec-16	8%	$ 1,901,688.03	$ 1,901,688.03	$ 1,719,068.19	90%
262	144767	Jan-15	Dec-15	16%	$ 362,559.47	$ 362,559.47	$ 362,559.47	100%
263	144768	Jan-15	Dec-15	16%	$ 66,350.26	$ 66,350.26	$ 66,350.26	100%
264	144769	Aug-14	Dec-15	41%	$ 2,394,668.01	$ 2,394,668.01	$ 2,394,668.01	100%
265	144770	Jan-15	Dec-17	5%	$ 1,388,028.75	$ 1,388,028.75	$ 1,297,498.95	93%
266	144771	Jan-15	Dec-15	16%	$ 214,215.64	$ 214,215.64	$ 214,215.64	100%
267	144772	Jan-15	Dec-16	8%	$ 484,601.37	$ 484,601.37	$ 484,601.37	100%
268	144773	Jan-15	Dec-15	16%	$ 93,484.50	$ 93,484.50	$ 93,484.50	100%
269	144775	Jan-15	Dec-15	16%	$ 100,052.72	$ 100,052.72	$ 100,052.72	100%
270	144776	Jan-15	Dec-15	16%	$ 53,992.74	$ 53,992.74	$ 53,992.74	100%

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (H/G)
271	144777	Jan-15	Dec-15	16%	$ 64,453.88	$ 64,453.88	$ 64,453.88	100%
272	144779	Jan-15	Dec-15	16%	$ 105,330.11	$ 105,330.11	$ 105,330.11	100%
273	144785	Jan-15	Dec-15	16%	$ 189,467.96	$ 189,467.96	$ 189,467.96	100%
274	144786	Jan-15	Dec-19	3%	$ 3,347,270.17	$ 3,347,270.17	$ 907,497.78	27%
275	144787	Jan-15	Dec-19	3%	$ 1,935,108.53	$ 1,935,108.53	$ 437,719.28	23%
276	144788	Jan-15	Dec-19	3%	$ 3,224,911.64	$ 3,224,911.64	$ 886,114.64	27%
277	144789	Jan-15	Dec-19	3%	$ 9,671,113.04	$ 9,671,113.04	$ 2,658,798.82	27%
278	144800	Jan-15	Dec-16	8%	$ 2,001,086.50	$ 2,001,086.50	$ 1,425,320.43	71%
279	144801	Jan-15	Dec-16	8%	$ 529,843.28	$ 529,843.28	$ 347,607.66	66%
280	144814	Jan-15	Dec-15	16%	$ 229,687.66	$ 229,687.66	$ 229,687.66	100%
281	144815	Jan-15	Dec-15	16%	$ 11,845.10	$ 11,845.10	$ 11,845.10	100%
282	144818	Jan-16	Dec-16	-84%	$ 99,870.06	$ 99,870.06	$ 99,870.06	100%
283	144819	Jan-16	Dec-16	-84%	$ 99,870.06	$ 99,870.06	$ 64,149.15	64%
284	144820	Jan-16	Dec-16	-84%	$ 41,334.30	$ 41,334.30	$ 41,334.30	100%
285	144821	Jan-16	Dec-16	-84%	$ 145,094.76	$ 145,094.76	$ 86,422.94	60%
286	144822	Jan-16	Dec-16	-84%	$ 97,139.23	$ 97,139.23	$ 46,090.63	47%
287	144836	Jan-15	Dec-19	3%	$ 1,500,000.00	$ 1,500,000.00	$ 500,000.00	33%
288	144843	Jan-15	Dec-16	8%	$ 212,801.00	$ 212,801.00	$ 148,120.00	70%
289	144872	Jan-16	Dec-16	-84%	$ 103,459.51	$ 103,459.51	$ 87,286.81	84%
290	144873	Jan-16	Dec-16	-84%	$ 22,581.02	$ 22,581.02	$ 22,581.02	100%
291	144874	Jan-16	Dec-16	-84%	$ 234,233.98	$ 234,233.98	$ 120,831.34	52%
292	144875	Jan-16	Dec-16	-84%	$ 70,192.70	$ 70,192.70	$ 55,440.36	79%
293	144876	Jan-16	Dec-16	-84%	$ 190,295.76	$ 190,295.76	$ 120,542.11	63%
294	144877	Jan-16	Dec-16	-84%	$ 98,385.52	$ 98,385.52	$ 59,667.36	61%
295	144878	Jan-16	Dec-16	-84%	$ 77,385.52	$ 77,385.52	$ 30,673.70	40%
296	144879	Jan-16	Dec-16	-84%	$ 45,011.38	$ 45,011.38	$ 45,011.38	100%
297	144880	Jan-16	Dec-16	-84%	$ 52,685.19	$ 52,685.19	$ 33,856.58	64%
298	144881	Jan-16	Dec-16	-84%	$ 72,909.15	$ 72,909.15	$ 4,846.65	7%
299	144882	Jan-16	Dec-16	-84%	$ 207,576.67	$ 207,576.67	$ 118,201.65	57%
300	144883	Jan-16	Dec-16	-84%	$ 143,232.05	$ 143,232.05	$ 133,537.56	93%
301	144884	Jan-16	Dec-16	-84%	$ 52,772.48	$ 52,772.48	$ 12,117.81	23%
302	144885	Jan-16	Dec-16	-84%	$ 52,870.50	$ 52,870.50	$ 30,611.92	58%
303	144886	Jan-16	Dec-16	-84%	$ 86,690.88	$ 86,690.88	$ 52,418.44	60%
304	144887	Jan-16	Dec-16	-84%	$ 230,671.40	$ 230,671.40	$ 80,361.85	35%
305	144896	Jan-16	Dec-16	-84%	$ 98,213.94	$ 98,213.94	$ 50,867.00	52%
306	144897	Jan-16	Dec-16	-84%	$ 133,059.14	$ 133,059.14	$ 63,312.10	48%
307	144898	Jan-16	Dec-16	-84%	$ 48,797.19	$ 48,797.19	$ 22,411.60	46%
308	144899	Jan-16	Dec-16	-84%	$ 32,197.55	$ 32,197.55	$ 18,788.30	58%
309	144900	Jan-16	Dec-16	-84%	$ 53,043.19	$ 53,043.19	$ 38,176.31	72%
310	144902	Jan-16	Dec-16	-84%	$ 1,345,375.87	$ 1,345,375.87	$ 858,277.91	64%
311	144903	Jan-16	Dec-16	-84%	$ 20,136.67	$ 20,136.67	$ 7,107.06	35%
312	144904	Jan-16	Dec-16	-84%	$ 20,136.67	$ 20,136.67	$ 10,660.59	53%
313	144905	Jan-16	Dec-16	-84%	$ 17,000.00	$ 17,000.00	$ 10,660.59	63%
314	144907	Jan-16	Dec-16	-84%	$ 13,029.61	$ 13,029.61	$ 13,029.61	100%
315	144908	Jan-16	Jun-18	-34%	$ 711,161.75	$ 711,161.75	$ 453,420.23	64%
316	144909	Jan-16	Dec-17	-42%	$ 467,080.82	$ 467,080.82	$ 261,745.92	56%
317	144910	Jan-16	Dec-16	-84%	$ 1,674,822.66	$ 1,674,822.66	$ 545,941.58	33%
318	144911	Jan-16	Dec-16	-84%	$ 817,807.33	$ 817,807.33	$ 963,118.68	118%
319	144913	Jan-16	Dec-16	-84%	$ 456,578.15	$ 456,578.15	$ 8,932.85	2%
320	144915	Jan-16	Dec-17	-42%	$ 646,416.88	$ 646,416.88	$ 539,432.15	83%
321	144953	Jan-15	Dec-15	16%	$ 118,451.00	$ 118,451.00	$ 118,451.00	100%
322	144954	Jan-16	Dec-16	-84%	$ 118,451.00	$ 118,451.00	$ 59,225.50	50%
323	144962	Jan-16	Dec-16	-84%	$ 299,958.99	$ 299,958.99	$ 299,958.99	100%
324	144964	May-15	Jun-15	-103%	$ 300,004.20	$ 300,004.20	$ 300,004.20	100%

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325	144970	Jan-16	Jun-16	-170%	$ 300,004.25	$ 300,004.25	$ 300,004.25	100%
326	144988	Jan-15	Sep-15	21%	$ 75,000.00	$ 75,000.00	$ 75,000.00	100%
327	144990	Jan-15	Oct-15	19%	$ 50,000.00	$ 50,000.00	$ 50,000.00	100%
328	144992	Jan-15	Nov-15	17%	$ 50,000.00	$ 50,000.00	$ 50,000.00	100%
329	144994	Feb-15	Dec-16	4%	$ 60,000.00	$ 60,000.00	$ 30,000.00	50%
330	144996	Mar-15	Dec-16	0%	$ 75,000.00	$ 75,000.00	$ 40,000.00	53%
331	144998	Apr-15	Dec-16	-5%	$ 25,000.00	$ 25,000.00	$ 25,000.00	100%
332	145108	Jan-16	Dec-16	-84%	$ 30,000.00	$ 30,000.00	$ 30,000.00	100%
333	145109	Jan-16	Dec-16	-84%	$ 20,000.00	$ 20,000.00	$ 20,000.00	100%
334	145112	Jan-15	Dec-16	8%	$ 18,000.00	$ 18,000.00	$ 18,000.00	100%
335	145113	Jan-16	Dec-16	-84%	$ 10,000.00	$ 10,000.00	$ 10,000.00	100%
336	145115	Jan-16	Dec-16	-84%	$ 25,000.00	$ 25,000.00	$ 25,000.00	100%
337	145117	Jan-16	Dec-16	-84%	$ 20,000.00	$ 20,000.00	$ 20,000.00	100%
338	145121	Jan-15	Dec-15	16%	$ 75,000.00	$ 75,000.00	$ 75,000.00	100%
339	145403	Jan-15	Dec-19	3%	$ 51,000.00	$ 51,000.00	$ 20,400.00	40%
340	145405	Jan-15	Dec-19	3%	$ 2,506,735.00	$ 2,506,735.00	$ 478,750.00	19%
341	145801	Jan-15	Dec-15	16%	$ 478,000.00	$ 478,000.00	$ 478,000.00	100%
342	001KU15	Jan-15	Dec-15	16%	$ 250,000.01	$ 194,999.89	$ 194,999.89	100%
343	001KU16	Jan-16	Dec-16	-84%	$ 250,000.14	$ 250,000.00	$ 124,999.98	50%
344	002KU15	Jan-15	Dec-15	16%	$ 35,625.00	$ 35,625.00	$ 35,625.00	100%
345	002KU16	Jan-16	Dec-16	-84%	$ 356,250.11	$ 133,000.00	$ 66,500.04	50%
346	003KU15	Jan-15	Dec-15	16%	$ 47,499.96	$ 50,000.00	$ 50,000.00	100%
347	004KU14	Jan-14	Dec-15	58%	$ 592,832.04	$ 669,999.74	$ 669,999.74	100%
348	004KU15	Jan-15	Dec-15	16%	$ 308,750.06	$ 133,000.10	$ 133,000.10	100%
349	004KU16	Jan-16	Dec-16	-84%	$ 99,999.96	$ 100,000.00	$ 49,999.98	50%
350	005KU14	Jan-14	Dec-15	58%	$ 237,499.92	$ 400,679.99	$ 400,679.99	100%
351	005KU15	Jan-15	Dec-15	16%	$ 99,999.96	$ 99,999.96	$ 99,999.96	100%
352	006KU15	Jan-15	Dec-15	16%	$ 62,499.96	$ 62,499.96	$ 62,499.96	100%
353	006KU16	Jan-16	Dec-16	-84%	$ 62,500.01	$ 62,500.00	$ 31,249.98	50%
354	007KU15	Jan-15	Dec-15	16%	$ 20,000.04	$ 15,000.00	$ 15,000.00	100%
355	007KU16	Jan-16	Dec-16	-84%	$ 22,500.00	$ 22,500.00	$ 11,250.00	50%
356	008KU16	Jan-16	Dec-16	-84%	$ 118,749.96	$ 119,000.00	$ 59,500.02	50%
357	009KU16	Jan-16	Dec-16	-84%	$ 237,500.07	$ 200,000.00	$ 100,000.02	50%
358	010KU15	Jan-15	Dec-15	16%	$ 95,000.04	$ 24,999.88	$ 24,999.88	100%
359	010KU16	Jan-16	Dec-16	-84%	$ 95,000.04	$ 50,000.00	$ 25,000.02	50%
360	011KU15	Jan-15	Dec-15	16%	$ 249,999.98	$ 339,699.76	$ 339,699.76	100%
361	011KU16	Jan-16	Dec-16	-84%	$ 250,000.15	$ 264,700.24	$ 132,350.16	50%
362	012KU15	Jan-15	Dec-15	16%	$ 125,000.06	$ 184,999.80	$ 184,999.80	100%
363	012KU16	Jan-16	Dec-16	-84%	$ 124,999.92	$ 187,500.00	$ 93,750.00	100%
364	013KU16	Jan-16	Dec-16	-84%	$ 75,000.01	$ 75,000.00	$ 37,500.00	50%
365	014KU16	Jan-16	Dec-16	-84%	$ 237,500.04	$ 150,000.00	$ 75,000.00	50%
366	015KU15	Jan-15	Dec-15	16%	$ 75,000.00	$ 64,999.94	$ 64,999.94	100%
367	016KU15	Jan-15	Dec-15	16%	$ 150,000.02	$ 149,999.88	$ 149,999.88	100%
368	017KU16	Jan-16	Dec-16	-84%	$ 125,000.04	$ 125,000.00	$ 62,500.02	50%
369	018KU15	Jan-15	Dec-15	16%	$ 15,500.04	$ 35,999.92	$ 35,999.92	100%
370	018KU16	Jan-16	Dec-16	-84%	$ 54,999.92	$ 55,450.00	$ 27,724.98	50%
371	019KU15	Jan-15	Dec-15	16%	$ 949,999.99	$ 952,000.00	$ 952,000.00	100%
372	021KU15	Jan-15	Dec-15	16%	$ 125,000.04	$ 125,000.00	$ 125,000.00	100%
373	021KU16	Jan-16	Dec-16	-84%	$ 118,749.96	$ 118,750.00	$ 59,374.98	50%
374	023KU16	Jan-16	Dec-16	-84%	$ 37,500.04	$ 37,500.00	$ 18,750.00	50%
375	024KU15	Jan-15	Dec-15	16%	$ 118,749.96	$ 118,749.97	$ 118,749.97	100%
376	025KU16	Jan-16	Dec-16	-84%	$ 24,999.96	$ 25,000.00	$ 12,499.98	50%
377	026KU15	Jan-15	Dec-15	16%	$ 237,500.04	$ 237,499.52	$ 237,499.52	100%
378	026KU16	Jan-16	Dec-16	-84%	$ 12,500.04	$ 12,500.00	$ 6,250.02	50%

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (H/G)
379	029KU15	Jan-15	Dec-15	16%	$ 71,120.96	$ 249,999.91	$ 249,999.91	100%
380	029KU16	Jan-16	Dec-16	-84%	$ 75,000.02	$ 75,000.00	$ 37,500.00	50%
381	031KU15	Jan-15	Dec-15	16%	$ 24,999.96	$ 24,999.96	$ 24,999.96	100%
382	031KU16	Jan-16	Dec-16	-84%	$ 125,000.04	$ 100,000.00	$ 49,999.98	50%
383	032KU16	Jan-16	Dec-16	-84%	$ 99,999.99	$ 100,000.00	$ 49,999.98	50%
384	033KU15	Jan-15	Dec-15	16%	$ 33,250.03	$ 33,250.04	$ 33,250.04	100%
385	033KU16	Jan-16	Dec-16	-84%	$ 1,900,000.07	$ 2,240,000.00	$ 1,119,999.96	50%
386	034KU16	Jan-16	Dec-16	-84%	$ 212,499.96	$ 162,500.00	$ 81,250.02	50%
387	035KU15	Jan-15	Dec-15	16%	$ 24,999.96	$ 24,999.96	$ 24,999.96	100%
388	035KU16	Jan-16	Dec-16	-84%	$ 202,500.00	$ 100,000.00	$ 49,999.98	50%
389	036KU15	Jan-15	Dec-15	16%	$ 12,500.04	$ 12,500.04	$ 12,500.04	100%
390	037KU16	Jan-16	Dec-16	-84%	$ 37,500.00	$ 75,000.00	$ 37,500.00	50%
391	038KU16	Jan-16	Dec-16	-84%	$ 12,500.04	$ 12,500.00	$ 6,250.02	50%
392	039KU16	Jan-16	Dec-16	-84%	$ 18,750.00	$ 18,750.00	$ 9,375.00	50%
393	040KU15	Jan-15	Dec-15	16%	$ 125,000.04	$ 125,000.00	$ 125,000.00	100%
394	040KU16	Jan-16	Dec-16	-84%	$ 24,999.96	$ 50,000.00	$ 25,000.02	50%
395	041KU15	Jan-15	Dec-15	16%	$ 100,000.03	$ 100,000.02	$ 100,000.02	100%
396	041KU16	Jan-16	Dec-16	-84%	$ 24,999.96	$ 25,000.00	$ 12,499.98	50%
397	042KU15	Jan-15	Dec-15	16%	$ 118,750.05	$ 118,750.12	$ 118,750.12	100%
398	042KU16	Jan-16	Dec-16	-84%	$ 250,000.20	$ 250,000.00	$ 124,999.98	50%
399	043KU15	Jan-15	Dec-15	16%	$ 21,999.96	$ 21,999.96	$ 21,999.96	100%
400	043KU16	Jan-16	Dec-16	-84%	$ 14,250.00	$ 14,250.00	$ 7,125.00	50%
401	044KU16	Jan-16	Dec-16	-84%	$ 100,000.15	$ 100,000.15	$ 50,000.10	50%
402	046KU16	Jan-16	Dec-16	-84%	$ 200,000.04	$ 100,000.00	$ 49,999.98	50%
403	047KU15	Jan-15	Dec-15	16%	$ 212,499.96	$ 162,499.96	$ 162,499.96	100%
404	047KU16	Jan-16	Dec-16	-84%	$ 37,500.00	$ 37,500.00	$ 18,750.00	50%
405	048KU15	Jan-15	Dec-15	16%	$ 75,000.00	$ 74,999.88	$ 74,999.88	100%
406	049KU15	Jan-15	Dec-15	16%	$ 24,999.96	$ 12,500.00	$ 12,500.00	100%
407	050KU15	Jan-15	Dec-15	16%	$ 24,999.96	$ 25,000.00	$ 25,000.00	100%
408	051KU15	Jan-15	Dec-15	16%	$ 25,000.05	$ 49,999.90	$ 49,999.90	100%
409	053KU15	Jan-15	Dec-15	16%	$ 95,000.04	$ 95,000.00	$ 95,000.00	100%
410	053KU16	Jan-16	Dec-16	-84%	$ 104,499.96	$ 175,000.00	$ 87,499.98	50%
411	054KU15	Jan-15	Dec-15	16%	$ 100,000.15	$ 100,000.23	$ 100,000.23	100%
412	055KU15	Jan-15	Dec-15	16%	$ 106,875.00	$ 106,875.00	$ 106,875.00	100%
413	056KU15	Jan-15	Dec-15	16%	$ 24,999.96	$ 37,500.00	$ 37,500.00	100%
414	056KU16	Jan-16	Dec-16	-84%	$ 475,999.92	$ 476,000.00	$ 238,000.02	50%
415	057KU15	Jan-15	Dec-15	16%	$ 75,000.00	$ 75,000.00	$ 75,000.00	100%
416	059KU16	Jan-16	Dec-16	-84%	$ 50,000.05	$ 50,000.00	$ 25,000.02	50%
417	060KU16	Jan-16	Dec-16	-84%	$ 21,249.96	$ 21,250.00	$ 10,624.98	50%
418	061KU15	Jan-15	Dec-15	16%	$ 300,000.05	$ 300,000.20	$ 300,000.20	100%
419	062KU15	Jan-15	Dec-15	16%	$ 35,625.00	$ 35,625.00	$ 35,625.00	100%
420	063KU15	Jan-15	Dec-15	16%	$ 28,500.00	$ 28,500.00	$ 28,500.00	100%
421	063KU16	Jan-16	Dec-16	-84%	$ 24,999.96	$ 25,000.00	$ 12,499.98	50%
422	064KU16	Jan-16	Dec-16	-84%	$ 12,500.04	$ 12,500.00	$ 6,250.02	50%
423	065KU15	Jan-15	Dec-15	16%	$ 59,375.04	$ 59,375.04	$ 59,375.04	100%
424	065KU16	Jan-16	Dec-16	-84%	$ 12,500.04	$ 25,000.00	$ 12,500.04	50%
425	067KU15	Jan-15	Dec-15	16%	$ 150,000.02	$ 149,999.94	$ 149,999.94	100%
426	067KU16	Jan-16	Dec-16	-84%	$ 237,500.09	$ 250,000.00	$ 124,999.98	50%
427	068KU15	Jan-15	Dec-15	16%	$ 18,999.96	$ 18,999.96	$ 18,999.96	100%
428	068KU16	Jan-16	Dec-16	-84%	$ 24,999.96	$ 37,500.00	$ 18,750.00	50%
429	069KU15	Jan-15	Dec-15	16%	$ 528,499.92	$ 528,499.92	$ 528,499.92	100%
430	072KU15	Jan-15	Dec-15	16%	$ 50,000.04	$ 50,000.04	$ 50,000.04	100%
431	073KU15	Jan-15	Dec-15	16%	$ 27,500.04	$ 27,500.00	$ 27,500.00	100%
432	074KU15	Jan-15	Dec-15	16%	$ 287,500.08	$ 287,499.94	$ 287,499.94	100%

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (H/G)
433	074KU16	Jan-16	Dec-16	-84%	$ 70,000.00	$ 70,000.00	$ 34,999.98	50%
434	075KU15	Jan-15	Dec-15	16%	$ 24,999.96	$ 24,999.96	$ 24,999.96	100%
435	076KU15	Jan-15	Dec-15	16%	$ 12,500.04	$ 12,500.04	$ 12,500.04	100%
436	076KU16	Jan-16	Dec-16	-84%	$ 92,625.01	$ 100,000.00	$ 50,000.04	50%
437	077KU15	Jan-15	Dec-15	16%	$ 24,999.96	$ 24,999.96	$ 24,999.96	100%
438	077KU16	Jan-16	Dec-16	-84%	$ 87,500.05	$ 87,500.00	$ 43,749.96	50%
439	078KU15	Jan-15	Dec-15	16%	$ 118,750.00	$ 118,749.95	$ 118,749.95	100%
440	078KU16	Jan-16	Dec-16	-84%	$ 50,000.04	$ 50,000.00	$ 25,000.02	50%
441	079KU15	Jan-15	Dec-15	16%	$ 50,000.04	$ 50,000.04	$ 50,000.04	100%
442	080KU14	Jan-14	Dec-15	58%	$ 1,163,869.47	$ 1,163,869.47	$ 1,163,869.47	100%
443	082KU15	Jan-15	Dec-15	16%	$ 65,000.04	$ 65,000.04	$ 65,000.04	100%
444	083KU15	Jan-15	Dec-15	16%	$ 142,500.00	$ 142,499.89	$ 142,499.89	100%
445	085KU16	Jan-16	Dec-16	-84%	$ 21,999.96	$ 22,000.00	$ 10,999.98	50%
446	086KU15	Jan-15	Dec-15	16%	$ 24,999.96	$ 24,999.96	$ 24,999.96	100%
447	086KU16	Jan-16	Dec-16	-84%	$ 150,000.00	$ 150,000.00	$ 75,000.00	50%
448	087KU14	Jan-14	Dec-15	58%	$ 309,399.73	$ 309,399.73	$ 309,399.73	100%
449	087KU15	Jan-15	Dec-15	16%	$ 99,999.96	$ 100,000.00	$ 100,000.00	100%
450	088KU16	Jan-16	Dec-16	-84%	$ 763,081.64	$ 952,967.00	$ 476,483.52	50%
451	090KU15	Jan-15	Dec-15	16%	$ 71,250.00	$ 71,250.00	$ 71,250.00	100%
452	092KU16	Jan-16	Dec-16	-84%	$ 213,750.08	$ 213,750.00	$ 106,875.00	50%
453	093KU16	Jan-16	Dec-16	-84%	$ 255,000.00	$ 255,000.00	$ 127,500.00	50%
454	094KU15	Jan-15	Dec-15	16%	$ 57,000.00	$ 100,000.00	$ 100,000.00	100%
455	096KU15	Jan-15	Dec-15	16%	$ 75,050.04	$ 75,050.01	$ 75,050.01	100%
456	100KU15	Jan-15	Dec-15	16%	$ 52,249.92	$ 52,249.92	$ 52,249.92	100%
457	101KU16	Jan-16	Dec-16	-84%	$ 25,000.00	$ 25,000.00	$ 12,499.98	50%
458	102KU16	Jan-16	Dec-16	-84%	$ 25,000.00	$ 25,000.00	$ 12,499.98	50%
459	103KU16	Jan-16	Dec-16	-84%	$ 2,500.00	$ 2,500.00	$ 1,249.98	50%
460	104KU16	Jan-16	Dec-16	-84%	$ 27,500.00	$ 27,500.00	$ 13,750.02	50%
461	105KU16	Jan-16	Dec-16	-84%	$ 50,000.00	$ 50,000.00	$ 25,000.02	50%
462	106KU16	Jan-16	Dec-16	-84%	$ 126,500.00	$ 126,500.00	$ 63,250.02	50%
463	107KU16	Jan-16	Dec-16	-84%	$ 27,500.00	$ 27,500.00	$ 13,750.02	50%
464	108KU16	Jan-16	Dec-16	-84%	$ 100,000.00	$ 100,000.00	$ 49,999.98	50%
465	109KU16	Jan-16	Dec-16	-84%	$ 60,000.00	$ 60,000.00	$ 30,000.00	50%
466	110KU16	Jan-16	Dec-16	-84%	$ 100,000.00	$ 100,000.00	$ 49,999.98	50%
467	113KU15	Jan-15	Dec-15	16%	$ 674,999.92	$ 1,052,964.61	$ 1,052,964.61	100%
468	113KU16	Jan-16	Dec-16	-84%	$ 50,000.00	$ 50,000.00	$ 25,000.02	50%
469	114KU16	Jan-16	Dec-16	-84%	$ 125,000.00	$ 125,000.00	$ 62,500.02	50%
470	115KU16	Jan-16	Dec-16	-84%	$ 37,500.00	$ 37,500.00	$ 18,750.00	50%
471	116KU16	Jan-16	Dec-16	-84%	$ 250,000.00	$ 250,000.00	$ 124,999.98	50%
472	117KU16	Jan-16	Dec-16	-84%	$ 50,000.00	$ 50,000.00	$ 25,000.02	50%
473	118KU16	Jan-16	Dec-16	-84%	$ 137,500.00	$ 137,500.00	$ 68,749.98	50%
474	119KU16	Jan-16	Dec-16	-84%	$ 250,000.00	$ 250,000.00	$ 124,999.98	50%
475	121KU15	Jan-15	Dec-15	16%	$ 208,999.53	$ 208,999.53	$ 208,999.53	100%
476	121KU16	Jan-16	Dec-16	-84%	$ 111,000.00	$ 111,000.00	$ 55,500.00	50%
477	122KU14	Jan-14	Dec-16	39%	$ 2,002,242.00	$ 2,002,242.00	$ 1,806,241.98	90%
478	122KU16	Jan-16	Dec-16	-84%	$ 37,500.00	$ 37,500.00	$ 18,750.00	50%
479	123KU16	Jan-16	Dec-16	-84%	$ 12,500.00	$ 12,500.00	$ 6,250.02	50%
480	124KU16	Jan-16	Dec-16	-84%	$ 226,000.00	$ 226,000.00	$ 112,999.98	50%
481	125KU16	Jan-16	Dec-16	-84%	$ 51,018.50	$ 51,018.50	$ 25,509.24	50%
482	126KU16	Jan-16	Dec-16	-84%	$ 150,000.00	$ 150,000.00	$ 75,000.00	50%
483	127KU16	Jan-16	Dec-16	-84%	$ 75,000.00	$ 75,000.00	$ 37,500.00	50%
484	128KU16	Jan-16	Dec-16	-84%	$ 250,000.00	$ 250,000.00	$ 125,000.04	50%
485	129KU16	Jan-16	Dec-16	-84%	$ 150,000.00	$ 150,000.00	$ 75,000.00	50%
486	130KU15	Jan-15	Dec-15	16%	$ 61,500.00	$ 61,500.00	$ 61,500.00	100%

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487	130KU16	Jan-16	Dec-16	-84%	$ 484,500.00	$ 484,500.00	$ 191,377.50	40%
488	131915KU	Jan-15	Nov-21	2%	$ 100,800.00	$ 248,900.00	$ 83,900.02	34%
489	131948KU	Jan-15	Nov-15	17%	$ 60,000.00	$ 57,000.00	$ 57,000.00	100%
490	131KU15	Jan-15	Dec-15	16%	$ 475,000.09	$ 475,000.09	$ 475,000.09	100%
491	131KU16	Jan-16	Dec-16	-84%	$ 484,500.00	$ 484,500.00	$ 242,250.00	50%
492	132000KU	Jan-16	Dec-16	-84%	$ 2,511,810.00	$ 3,300,417.94	$ 3,300,417.94	100%
493	132756KU	Jan-14	Nov-19	20%	$ 291,000.00	$ 384,086.00	$ 152,900.00	40%
494	132928KU	Apr-13	Nov-16	52%	$ 465,865.81	$ 478,316.74	$ 478,316.74	100%
495	132930KU	Jan-14	Nov-15	61%	$ 292,800.00	$ 143,400.00	$ 143,400.00	100%
496	132932KU	Jan-15	Dec-22	2%	$ 2,856,000.00	$ 2,317,052.00	$ 272,276.00	12%
497	132KU15	Jan-15	Dec-15	16%	$ 49,999.93	$ 49,999.93	$ 49,999.93	100%
498	133076KU	Jan-16	Nov-16	-92%	$ 60,000.00	$ 60,000.00	$ 60,000.00	100%
499	133KU15	Jan-15	Dec-15	16%	$ 30,000.00	$ 30,000.00	$ 30,000.00	100%
500	133KU16	Jan-16	Dec-16	-84%	$ 261,250.00	$ 261,250.00	$ 130,624.98	50%
501	134111KU	Jul-14	Mar-17	24%	$ 2,591,190.00	$ 1,005,622.05	$ 1,005,622.05	100%
502	134232KU	Jun-10	Dec-16	72%	$ 621,642.60	$ 634,076.01	$ 634,076.01	100%
503	134KU15	Jan-15	Dec-15	16%	$ 142,500.00	$ 142,500.00	$ 142,500.00	100%
504	134KU16	Jan-16	Dec-16	-84%	$ 950,000.00	$ 950,000.00	$ 474,999.96	50%
505	135KU15	Jan-15	Dec-15	16%	$ 99,999.94	$ 99,999.94	$ 99,999.94	100%
506	136480KU	Jan-13	Nov-22	22%	$ 1,220,000.00	$ 923,030.00	$ 276,029.98	30%
507	136555KU	Jan-16	Nov-18	-29%	$ 18,350.00	$ 18,350.00	$ 18,350.00	100%
508	136640KU	Jan-16	Dec-16	-84%	$ 2,440,000.00	$ 2,446,000.00	$ 1,222,998.00	50%
509	136KU15	Jan-15	Dec-15	16%	$ 25,000.00	$ 25,000.00	$ 25,000.00	100%
510	137045KU	Jan-16	Dec-16	-84%	$ 1,906,370.20	$ 1,906,370.20	$ 1,906,370.20	100%
511	137KU15	Jan-15	Dec-15	16%	$ 12,500.00	$ 12,500.00	$ 12,500.00	100%
512	139595KU	Jan-15	Nov-18	4%	$ 176,500.00	$ 176,500.00	$ 66,187.52	38%
513	139598KU	Jan-14	Nov-17	30%	$ 473,600.00	$ 439,692.66	$ 232,642.66	53%
514	139600KU	Jan-15	Nov-18	4%	$ 592,000.00	$ 280,200.00	$ 105,075.00	38%
515	139606KU	Jan-16	Nov-16	-92%	$ 148,000.00	$ 148,000.00	$ 80,727.27	55%
516	139638KU	Jan-14	Nov-16	40%	$ 580,000.00	$ 520,157.00	$ 520,157.00	100%
517	139670KU	Jan-15	Nov-18	4%	$ 85,500.00	$ 181,034.00	$ 181,034.00	100%
518	139788KU	Jun-10	Dec-15	85%	$ 92,595.60	$ 93,105.90	$ 93,105.90	100%
519	139789KU	Jun-10	Dec-17	62%	$ 27,778.68	$ 27,931.77	$ 27,931.77	100%
520	140032KU	Jun-10	Dec-17	62%	$ 79,632.22	$ 80,071.07	$ 80,071.07	100%
521	140234KU	Jun-10	Dec-17	62%	$ 500,016.24	$ 502,616.36	$ 502,616.36	100%
522	140342KU	Jun-13	Dec-18	31%	$ 50,955.50	$ 40,930.80	$ 20,465.40	50%
523	140614KU	Apr-14	Dec-26	7%	$ 621,641.20	$ 621,641.20	$ 310,820.60	50%
524	141KU15	Jan-15	Dec-15	16%	$ 2,500.00	$ 2,500.00	$ 2,500.00	100%
525	142KU15	Jan-15	Dec-15	16%	$ 124,999.96	$ 124,999.96	$ 124,999.96	100%
526	143864 KU	May-14	Oct-15	54%	$ 7,525,347.28	$ 7,525,347.28	$ 7,525,347.28	100%
527	143KU15	Jan-15	Dec-15	16%	$ 75,000.00	$ 75,000.00	$ 75,000.00	100%
528	144474KU	Jan-16	Nov-18	-29%	$ 24,464.00	$ 24,464.00	$ 24,464.00	100%
529	144475KU	Jan-15	Nov-18	4%	$ 366,958.00	$ 366,958.00	$ 264,209.00	72%
530	144503KU	Jan-16	Nov-20	-17%	$ 183,480.00	$ 183,480.00	$ 30,580.00	17%
531	144531 KU	Jun-14	Dec-24	7%	$ 4,224,787.00	$ 4,224,787.00	$ 376,740.00	9%
532	144KU15	Jan-15	Dec-15	16%	$ 32,500.00	$ 32,500.00	$ 32,500.00	100%
533	145853KU	Apr-14	Dec-15	52%	$ 106,829.71	$ 106,829.71	$ 106,829.71	100%
534	145854KU	Apr-14	Dec-15	52%	$ 21,950.23	$ 21,950.23	$ 21,950.23	100%
535	145858KU	Apr-14	Dec-15	52%	$ 22,908.19	$ 22,908.19	$ 22,908.19	100%
536	145KU15	Jan-15	Dec-15	16%	$ 25,000.00	$ 25,000.00	$ 25,000.00	100%
537	146KU15	Jan-15	Dec-15	16%	$ 15,000.00	$ 15,000.00	$ 15,000.00	100%
538	147KU15	Jan-15	Dec-15	16%	$ 37,499.98	$ 37,499.98	$ 37,499.98	100%
539	148KU15	Jan-15	Dec-15	16%	$ 62,500.00	$ 62,500.00	$ 62,500.00	100%
540	149KU15	Jan-15	Dec-15	16%	$ 50,000.00	$ 50,000.00	$ 50,000.00	100%

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (H/G)
541	150012KU	Apr-14	Dec-16	33%	$ 279,739.78	$ 279,739.78	$ 279,739.78	100%
542	150020KU	Apr-14	Dec-16	33%	$ 93,246.59	$ 93,246.59	$ 93,246.59	100%
543	150030KU	Apr-14	Dec-15	52%	$ 128,933.05	$ 128,933.05	$ 128,933.05	100%
544	150037KU	Apr-14	Dec-15	52%	$ 92,094.15	$ 92,094.15	$ 92,094.15	100%
545	150076KU	Apr-14	Dec-16	33%	$ 745,964.47	$ 745,964.47	$ 745,964.47	100%
546	150KU15	Jan-15	Dec-15	16%	$ 25,000.00	$ 25,000.00	$ 25,000.00	100%
547	151KU15	Jan-15	Dec-15	16%	$ 447,499.96	$ 447,499.96	$ 447,499.96	100%
548	152000KU	Jan-09	May-20	54%	$ 51,572.40	$ 51,572.40	$ 25,786.20	50%
549	152002KU	Apr-14	Dec-16	33%	$ 257,866.10	$ 257,866.10	$ 257,866.10	100%
550	152KU15	Jan-15	Dec-15	16%	$ 37,499.99	$ 37,499.99	$ 37,499.99	100%
551	153KU15	Jan-15	Dec-15	16%	$ 75,000.00	$ 75,000.00	$ 75,000.00	100%
552	154KU15	Jan-15	Dec-15	16%	$ 25,000.00	$ 25,000.00	$ 25,000.00	100%
553	155KU15	Jan-15	Dec-15	16%	$ 100,000.00	$ 100,000.00	$ 100,000.00	100%
554	157KU15	Jan-15	Dec-15	16%	$ 51,066.49	$ 51,066.49	$ 51,066.49	100%
555	158KU15	Jan-15	Dec-15	16%	$ 449,999.73	$ 449,999.73	$ 449,999.73	100%
556	159KU15	Jan-15	Dec-15	16%	$ 100,000.00	$ 100,000.00	$ 100,000.00	100%
557	160KU15	Jan-15	Dec-15	16%	$ 65,000.00	$ 65,000.00	$ 65,000.00	100%
558	161KU15	Jan-15	Dec-15	16%	$ 74,999.82	$ 74,999.82	$ 74,999.82	100%
559	162KU15	Jan-15	Dec-15	16%	$ 12,500.00	$ 12,500.00	$ 12,500.00	100%
560	163KU15	Jan-15	Dec-15	16%	$ 249,999.58	$ 249,999.58	$ 249,999.58	100%
561	164KU15	Jan-15	Dec-15	16%	$ 49,999.86	$ 49,999.86	$ 49,999.86	100%
562	165KU15	Jan-15	Dec-15	16%	$ 94,999.91	$ 94,999.91	$ 94,999.91	100%
563	166KU15	Jan-15	Dec-15	16%	$ 12,500.00	$ 12,500.00	$ 12,500.00	100%
564	169KU15	Jan-15	Dec-15	16%	$ 124,999.93	$ 124,999.93	$ 124,999.93	100%
565	170KU15	Jan-15	Dec-15	16%	$ 99,999.86	$ 99,999.86	$ 99,999.86	100%
566	171KU15	Jan-15	Dec-15	16%	$ 37,500.06	$ 37,500.06	$ 37,500.06	100%
567	172KU15	Jan-15	Dec-15	16%	$ 99,999.85	$ 99,999.85	$ 78,999.88	79%
568	175KU15	Jan-15	Dec-15	16%	$ 63,833.00	$ 63,833.00	$ 63,833.00	100%
569	176KU15	Jan-15	Dec-15	16%	$ 137,499.79	$ 137,499.79	$ 137,499.79	100%
570	177KU15	Jan-15	Dec-15	16%	$ 21,375.00	$ 21,375.00	$ 21,375.00	100%
571	178KU15	Jan-15	Dec-15	16%	$ 37,499.98	$ 37,499.98	$ 37,499.98	100%
572	179KU15	Jan-15	Dec-15	16%	$ 949,999.43	$ 949,999.43	$ 949,999.43	100%
573	200KU15	Jan-15	Dec-16	8%	$ 500,000.03	$ 500,000.03	$ 296,250.01	59%
574	200KU16	Jan-16	Dec-17	-42%	$ 50,000.00	$ 50,000.00	$ 10,000.02	20%
575	201KU15	Jan-15	Dec-16	8%	$ 125,000.00	$ 125,000.00	$ 87,500.00	70%
576	201KU16	Jan-16	Dec-17	-42%	$ 1,400,000.00	$ 1,400,000.00	$ 349,999.98	25%
577	202KU15	Jan-15	Dec-16	8%	$ 224,999.97	$ 224,999.97	$ 174,999.95	78%
578	202KU16	Jan-16	Dec-17	-42%	$ 1,260,000.00	$ 1,260,000.00	$ 139,999.98	11%
579	203KU15	Jan-15	Dec-16	8%	$ 175,000.00	$ 175,000.00	$ 131,250.02	75%
580	203KU16	Jan-16	Dec-17	-42%	$ 626,525.00	$ 626,525.00	$ 151,050.00	24%
581	204KU16	Jan-16	Dec-17	-42%	$ 12,880,000.16	$ 12,880,000.16	$ 4,815,999.96	37%
582	205KU16	Jan-16	Dec-17	-42%	$ 3,420,000.50	$ 3,420,000.50	$ 769,500.30	23%
583	400KU15	Jan-15	Dec-16	8%	$ 2,090,000.04	$ 2,090,000.04	$ 2,090,000.04	100%
584	CCAPR156	Jan-13	Dec-25	17%	$ 55,551.42	$ 132,459.04	$ 112,730.34	85%
585	CCAPR216	Jan-13	Dec-25	17%	$ 58,052.80	$ 184,382.78	$ 179,455.58	97%
586	CCAPR236	Jan-13	Dec-25	17%	$ 48,441.60	$ 153,036.39	$ 127,700.82	83%
587	CCAPR246	Jan-13	Dec-25	17%	$ 15,911.30	$ 103,546.15	$ 103,175.02	100%
588	CCAPR256	Jan-13	Dec-25	17%	$ 10,395.00	$ 40,064.54	$ 40,064.54	100%
589	CCAPR315	Jan-13	Dec-25	17%	$ 41,700.06	$ 142,487.75	$ 142,487.75	100%
590	CCAPR366	Jan-13	Dec-25	17%	$ 75,649.48	$ 111,745.79	$ 96,573.29	86%
591	CCAPR416	Jan-13	Dec-25	17%	$ 52,138.40	$ 50,442.06	$ 39,482.06	78%
592	CCAPR426	Jan-13	Dec-25	17%	$ 30,793.22	$ 56,959.72	$ 42,301.95	74%
593	CCAPR766	Jan-13	Dec-25	17%	$ 52,636.90	$ 81,391.35	$ 66,446.31	82%
594	CEMTR582	Jan-13	Dec-19	31%	$ 10,680,301.12	$ 10,998,423.92	$ 5,665,558.92	52%

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595	CNBCD156O	Jan-13	Dec-25	17%	$ 604,137.88	$ 1,096,107.16	$ 930,580.76	85%
596	CNBCD156U	Dec-12	Dec-25	17%	$ 89,258.54	$ 340,801.07	$ 302,828.18	89%
597	CNBCD216O	Jan-13	Dec-16	54%	$ 664,282.77	$ 1,774,690.41	$ 1,515,621.73	85%
598	CNBCD216U	Jan-13	Dec-25	17%	$ 512,173.69	$ 1,342,978.19	$ 1,153,077.42	86%
599	CNBCD236O	Jan-13	Dec-25	17%	$ 800,053.67	$ 1,131,166.55	$ 979,571.80	87%
600	CNBCD236U	Jan-13	Dec-25	17%	$ 491,398.57	$ 794,477.40	$ 713,818.18	90%
601	CNBCD246O	Jan-13	Dec-25	17%	$ 392,267.52	$ 1,109,576.91	$ 967,209.47	87%
602	CNBCD246U	Jan-13	Dec-25	17%	$ 348,693.93	$ 436,035.71	$ 376,952.27	86%
603	CNBCD256O	Jan-13	Dec-16	54%	$ 792,956.68	$ 1,424,436.43	$ 1,207,404.24	85%
604	CNBCD256U	Jan-13	Dec-25	17%	$ 563,349.94	$ 869,039.28	$ 744,935.93	86%
605	CNBCD315O	Dec-12	Dec-25	17%	$ 2,032,708.29	$ 3,589,605.01	$ 3,098,106.69	86%
606	CNBCD315U	Dec-12	Dec-25	17%	$ 1,833,579.66	$ 4,019,248.85	$ 3,430,224.93	85%
607	CNBCD366O	Jan-13	Dec-25	17%	$ 1,473,240.78	$ 2,112,665.03	$ 1,825,526.36	86%
608	CNBCD366U	Jan-13	Dec-25	17%	$ 707,108.50	$ 1,186,882.82	$ 1,011,226.84	85%
609	CNBCD416O	Dec-12	Dec-25	17%	$ 178,789.04	$ 611,064.55	$ 548,061.10	90%
610	CNBCD416U	Jan-13	Dec-25	17%	$ 102,790.07	$ 170,008.18	$ 146,952.51	86%
611	CNBCD426O	Jan-13	Dec-25	17%	$ 770,754.63	$ 1,098,236.90	$ 943,870.42	86%
612	CNBCD426U	Jan-13	Dec-25	17%	$ 866,543.73	$ 1,336,435.39	$ 1,137,540.48	85%
613	CNBCD766O	Jan-13	Dec-25	17%	$ 449,537.17	$ 654,227.88	$ 570,603.91	87%
614	CNBCD766U	Jan-13	Dec-25	17%	$ 183,898.38	$ 352,461.96	$ 305,250.68	87%
615	CNBRD156O	Dec-12	Dec-25	17%	$ 1,826,546.39	$ 3,188,239.96	$ 2,737,741.12	86%
616	CNBRD156U	Dec-12	Dec-25	17%	$ 439,354.54	$ 881,793.87	$ 759,038.72	86%
617	CNBRD216O	Jan-13	Dec-25	17%	$ 883,464.41	$ 1,408,564.73	$ 1,204,377.75	86%
618	CNBRD216U	Jan-13	Dec-25	17%	$ 410,465.22	$ 851,039.04	$ 740,995.41	87%
619	CNBRD236O	Jan-13	Dec-25	17%	$ 750,518.89	$ 1,240,274.19	$ 1,080,486.66	87%
620	CNBRD236U	Jan-13	Dec-16	54%	$ 352,138.64	$ 771,454.59	$ 683,163.75	89%
621	CNBRD246O	Dec-12	Dec-25	17%	$ 714,196.73	$ 1,520,351.46	$ 1,293,022.55	85%
622	CNBRD246U	Dec-12	Dec-25	17%	$ 511,868.10	$ 1,059,254.14	$ 933,906.29	88%
623	CNBRD256O	Jan-13	Dec-25	17%	$ 512,004.86	$ 1,354,290.46	$ 1,167,038.42	86%
624	CNBRD256U	Jan-13	Dec-25	17%	$ 512,429.10	$ 1,380,452.63	$ 1,194,301.64	87%
625	CNBRD315O	Dec-01	Dec-16	88%	$ 2,504,129.71	$ 4,827,517.90	$ 4,176,869.06	87%
626	CNBRD315U	Dec-12	Dec-25	17%	$ 3,687,597.97	$ 6,893,571.01	$ 5,930,380.80	86%
627	CNBRD366O	Dec-12	Dec-25	17%	$ 1,061,943.12	$ 2,123,676.21	$ 1,852,058.15	87%
628	CNBRD366U	Jan-13	Dec-25	17%	$ 577,995.96	$ 1,259,567.18	$ 1,095,731.13	87%
629	CNBRD416O	Jan-13	Dec-25	17%	$ 1,121,375.33	$ 2,616,606.84	$ 2,273,143.03	87%
630	CNBRD416U	Dec-12	Dec-25	17%	$ 152,281.90	$ 391,742.00	$ 344,476.13	88%
631	CNBRD426O	Dec-12	Dec-25	17%	$ 920,074.43	$ 1,643,390.69	$ 1,436,684.26	87%
632	CNBRD426U	Jan-13	Dec-25	17%	$ 817,606.54	$ 1,188,082.13	$ 1,014,029.93	85%
633	CNBRD766O	Jan-13	Dec-25	17%	$ 1,469,402.04	$ 2,697,872.83	$ 2,331,017.56	86%
634	CNBRD766U	Jan-13	Dec-25	17%	$ 192,318.56	$ 499,355.26	$ 432,253.31	87%
635	CNBSV156O	Dec-12	Dec-25	17%	$ 848,636.97	$ 1,868,035.60	$ 1,588,000.84	85%
636	CNBSV156U	Jan-13	Dec-25	17%	$ 754,655.96	$ 1,087,907.47	$ 945,939.11	87%
637	CNBSV216O	Dec-12	Dec-25	17%	$ 613,030.02	$ 997,220.09	$ 873,645.01	88%
638	CNBSV216U	Dec-12	Dec-25	17%	$ 651,738.81	$ 1,248,230.60	$ 1,091,354.71	87%
639	CNBSV236O	Dec-12	Dec-25	17%	$ 829,323.52	$ 1,493,183.56	$ 1,279,276.49	86%
640	CNBSV236U	Dec-12	Dec-25	17%	$ 818,701.36	$ 1,552,042.50	$ 1,339,952.29	86%
641	CNBSV246O	Dec-12	Dec-25	17%	$ 782,406.13	$ 1,645,064.79	$ 1,402,985.85	85%
642	CNBSV246U	Dec-12	Dec-25	17%	$ 911,732.61	$ 1,745,928.81	$ 1,475,410.10	85%
643	CNBSV256O	Jan-13	Dec-25	17%	$ 378,923.04	$ 663,832.81	$ 566,983.08	85%
644	CNBSV256U	Jan-13	Dec-25	17%	$ 440,526.78	$ 931,801.46	$ 813,747.77	87%
645	CNBSV315O	Dec-12	Dec-25	17%	$ 1,739,972.80	$ 3,733,926.87	$ 3,216,796.26	86%
646	CNBSV315U	Dec-12	Dec-25	17%	$ 2,856,484.57	$ 6,624,628.09	$ 5,717,203.71	86%
647	CNBSV366O	Jan-13	Dec-25	17%	$ 808,140.00	$ 1,412,465.44	$ 1,220,703.40	86%
648	CNBSV366U	Jan-13	Dec-25	17%	$ 615,307.67	$ 1,196,564.41	$ 1,029,534.56	86%

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649	CNBSV416O	Jan-13	Dec-25	17%	$ 470,550.05	$ 830,465.27	$ 706,382.04	85%
650	CNBSV416U	Jan-13	Dec-25	17%	$ 122,402.95	$ 239,093.15	$ 213,635.70	89%
651	CNBSV426O	Dec-12	Dec-25	17%	$ 429,809.29	$ 768,159.45	$ 658,515.75	86%
652	CNBSV426U	Dec-12	Dec-25	17%	$ 410,217.39	$ 839,603.29	$ 725,633.04	86%
653	CNBSV766O	Jan-13	Dec-25	17%	$ 489,142.75	$ 854,054.35	$ 744,017.22	87%
654	CNBSV766U	Jan-13	Dec-25	17%	$ 179,566.97	$ 360,709.15	$ 318,358.91	88%
655	CPBWK156	Oct-12	Dec-25	18%	$ 110,296.29	$ 309,159.15	$ 272,670.77	88%
656	CPBWK216	Jan-13	Dec-25	17%	$ 348,815.13	$ 533,771.16	$ 441,257.63	83%
657	CPBWK236	Jan-13	Dec-25	17%	$ 278,203.00	$ 337,503.98	$ 263,286.36	78%
658	CPBWK246	Jan-13	Dec-25	17%	$ 276,056.00	$ 425,218.06	$ 373,088.78	88%
659	CPBWK256	Jan-13	Dec-25	17%	$ 170,265.25	$ 265,735.78	$ 228,471.01	86%
660	CPBWK315	Dec-12	Dec-25	17%	$ 1,327,930.09	$ 1,792,514.63	$ 1,460,342.57	81%
661	CPBWK366	Jan-13	Dec-25	17%	$ 412,306.68	$ 741,283.49	$ 680,588.82	92%
662	CPBWK416	Jan-13	Dec-25	17%	$ 118,289.55	$ 247,778.60	$ 219,920.56	89%
663	CPBWK426	Jan-13	Dec-25	17%	$ 51,862.08	$ 283,136.54	$ 248,609.53	88%
664	CPBWK766	Jan-13	Dec-25	17%	$ 137,690.53	$ 277,165.44	$ 231,852.52	84%
665	CRCST156	Jan-13	Dec-25	17%	$ 341,329.58	$ 600,083.70	$ 508,510.47	85%
666	CRCST216	Jan-13	Dec-25	17%	$ 167,894.42	$ 332,679.63	$ 290,049.36	87%
667	CRCST236	Jan-13	Dec-25	17%	$ 140,514.00	$ 158,779.82	$ 131,520.60	83%
668	CRCST246	Jan-13	Dec-25	17%	$ 45,447.31	$ 63,198.29	$ 52,185.77	83%
669	CRCST256	Jan-13	Dec-25	17%	$ 102,042.29	$ 307,609.28	$ 278,190.15	90%
670	CRCST315	Dec-12	Dec-25	17%	$ 432,915.52	$ 839,635.50	$ 740,016.80	88%
671	CRCST366	Jan-13	Dec-25	17%	$ 99,458.20	$ 256,040.00	$ 216,839.42	85%
672	CRCST416	Jan-13	Dec-25	17%	$ 161,348.72	$ 327,598.20	$ 293,233.69	90%
673	CRCST426	Jan-13	Dec-25	17%	$ 101,627.40	$ 209,953.46	$ 189,460.49	90%
674	CRCST766	Jan-13	Dec-25	17%	$ 91,722.78	$ 238,596.05	$ 213,953.03	90%
675	CRDD156O	Dec-12	Dec-16	55%	$ 1,884,160.91	$ 5,133,490.36	$ 4,432,489.15	86%
676	CRDD156U	Jan-13	Dec-25	17%	$ 40,751.03	$ 87,325.40	$ 79,433.92	91%
677	CRDD216O	Jan-13	Dec-16	54%	$ 507,079.55	$ 852,613.79	$ 741,081.31	87%
678	CRDD216U	Jan-13	Dec-25	17%	$ 26,055.22	$ 71,892.28	$ 67,622.30	94%
679	CRDD236O	Jan-13	Dec-16	54%	$ 713,407.24	$ 1,314,593.53	$ 1,145,321.30	87%
680	CRDD236U	Jan-13	Dec-25	17%	$ 49,492.78	$ 176,336.82	$ 159,129.76	90%
681	CRDD246O	Jan-13	Dec-16	54%	$ 507,226.61	$ 321,345.37	$ 270,156.42	84%
682	CRDD246U	Jan-13	Dec-25	17%	$ 15,412.44	$ 45,459.99	$ 42,928.74	94%
683	CRDD256O	Jan-13	Dec-16	54%	$ 355,054.45	$ 687,576.09	$ 591,227.28	86%
684	CRDD256U	Jan-13	Dec-25	17%	$ 19,491.79	$ 75,080.03	$ 63,149.23	84%
685	CRDD315O	Dec-12	Dec-16	54%	$ 1,026,704.51	$ 3,414,300.35	$ 3,001,268.89	88%
686	CRDD315U	Dec-12	Dec-25	17%	$ 516,094.50	$ 1,956,068.20	$ 1,683,020.15	86%
687	CRDD366O	Jan-13	Dec-16	54%	$ 453,882.96	$ 1,011,646.04	$ 906,640.66	90%
688	CRDD366U	Jan-13	Dec-25	17%	$ 90,762.53	$ 167,719.71	$ 138,013.67	82%
689	CRDD416O	Jan-13	Dec-16	54%	$ 152,043.23	$ 274,882.02	$ 229,912.30	84%
690	CRDD416U	Jan-13	Dec-25	17%	$ 10,427.68	$ 20,142.68	$ 20,142.68	100%
691	CRDD426O	Jan-13	Dec-16	54%	$ 344,631.92	$ 696,778.18	$ 601,075.35	86%
692	CRDD426U	Jan-13	Dec-25	17%	$ 41,057.60	$ 84,062.69	$ 84,062.69	100%
693	CRDD766O	Jan-13	Dec-16	54%	$ 172,157.91	$ 580,989.74	$ 469,852.94	81%
694	CRDD766U	Jan-13	Dec-25	17%	$ 10,527.38	$ 15,797.28	$ 13,306.44	84%
695	CRELD156	Jan-13	Dec-25	17%	$ 344,810.79	$ 741,591.21	$ 638,028.37	86%
696	CRELD216	Jan-13	Dec-25	17%	$ 147,173.40	$ 322,392.51	$ 282,865.77	88%
697	CRELD236	Jan-13	Dec-25	17%	$ 160,896.00	$ 333,288.78	$ 289,986.58	87%
698	CRELD246	Jan-13	Dec-25	17%	$ 140,811.31	$ 162,027.64	$ 140,161.03	87%
699	CRELD256	Jan-13	Dec-25	17%	$ 263,504.84	$ 345,773.13	$ 299,971.76	87%
700	CRELD315	Dec-12	Dec-25	17%	$ 1,079,033.40	$ 1,761,509.39	$ 1,465,799.99	83%
701	CRELD366	Jan-13	Dec-25	17%	$ 318,734.91	$ 692,320.34	$ 610,921.13	88%
702	CRELD416	Jan-13	Dec-25	17%	$ 232,913.71	$ 345,045.17	$ 291,382.03	84%

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Line No.	Project No.	Date Construction Work Began	Estimated Project Completion Date	Percent of Elapsed Time	Original Budget Estimate	Most Recent Budget Estimate	Total Project Expenditures	Percent of Total Expenditures
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (H/G)
703	CRELD426	Jan-13	Dec-25	17%	$ 89,784.64	$ 186,725.76	$ 167,172.01	90%
704	CRELD766	Jan-13	Dec-25	17%	$ 202,516.28	$ 324,117.74	$ 278,349.65	86%
705	CRPOLE156	Dec-12	Dec-25	17%	$ 3,501,653.96	$ 7,406,910.70	$ 6,399,813.39	86%
706	CRPOLE216	Jan-13	Dec-25	17%	$ 810,827.72	$ 1,547,460.69	$ 1,357,030.44	88%
707	CRPOLE236	Jan-13	Dec-25	17%	$ 476,325.70	$ 1,171,275.06	$ 1,035,102.72	88%
708	CRPOLE246	Jan-13	Dec-25	17%	$ 625,123.08	$ 1,683,043.18	$ 1,512,394.96	90%
709	CRPOLE256	Jan-13	Dec-25	17%	$ 912,157.75	$ 1,183,906.13	$ 1,014,440.41	86%
710	CRPOLE315	Dec-12	Dec-25	17%	$ 1,175,107.30	$ 2,265,577.28	$ 1,978,754.80	87%
711	CRPOLE366	Jan-13	Dec-25	17%	$ 644,576.83	$ 1,291,113.27	$ 1,107,267.08	86%
712	CRPOLE416	Jan-13	Dec-25	17%	$ 403,278.03	$ 795,840.37	$ 685,331.43	86%
713	CRPOLE426	Dec-12	Dec-25	17%	$ 425,097.27	$ 775,793.56	$ 644,979.89	83%
714	CRPOLE766	Dec-12	Dec-25	17%	$ 349,453.88	$ 815,592.19	$ 730,232.93	90%
715	CRSTLT156	Dec-12	Dec-25	17%	$ 355,001.93	$ 1,308,058.98	$ 1,091,113.86	83%
716	CRSTLT216	Jan-13	Dec-25	17%	$ 172,174.58	$ 808,196.24	$ 709,365.27	88%
717	CRSTLT236	Jan-13	Dec-25	17%	$ 182,488.67	$ 905,252.47	$ 772,276.66	85%
718	CRSTLT246	Dec-12	Dec-25	17%	$ 193,522.01	$ 624,528.49	$ 550,219.15	88%
719	CRSTLT256	Jan-13	Dec-25	17%	$ 233,068.34	$ 917,486.86	$ 773,248.00	84%
720	CRSTLT315	Dec-12	Dec-25	17%	$ 1,418,727.58	$ 2,920,740.43	$ 2,490,789.10	85%
721	CRSTLT366	Jan-13	Dec-25	17%	$ 242,777.33	$ 712,628.19	$ 606,916.29	85%
722	CRSTLT416	Dec-12	Dec-25	17%	$ 48,598.20	$ 396,942.25	$ 325,709.39	82%
723	CRSTLT426	Dec-12	Dec-25	17%	$ 202,720.82	$ 730,818.56	$ 614,980.50	84%
724	CRSTLT766	Jan-13	Dec-25	17%	$ 10,527.38	$ 159,015.22	$ 136,719.46	86%
725	CSTLT156	Jan-13	Dec-25	17%	$ 163,716.40	$ 1,316,527.47	$ 1,088,330.64	83%
726	CSTLT216	Dec-12	Dec-25	17%	$ 488,055.15	$ 827,739.01	$ 691,287.97	84%
727	CSTLT236	Dec-12	Dec-25	17%	$ 457,012.31	$ 1,022,371.11	$ 867,113.35	85%
728	CSTLT246	Jan-13	Dec-25	17%	$ 449,155.04	$ 663,488.89	$ 561,911.76	85%
729	CSTLT256	Jan-13	Dec-25	17%	$ 184,730.84	$ 631,688.28	$ 512,094.66	81%
730	CSTLT315	Jan-13	Dec-25	17%	$ 1,469,725.92	$ 4,900,095.59	$ 4,191,250.24	86%
731	CSTLT366	Jan-13	Dec-25	17%	$ 383,960.70	$ 999,231.97	$ 830,192.34	83%
732	CSTLT416	Jan-13	Dec-25	17%	$ 183,771.24	$ 480,964.91	$ 386,218.33	80%
733	CSTLT426	Jan-13	Dec-25	17%	$ 306,891.08	$ 754,218.93	$ 634,055.51	84%
734	CSTLT766	Jan-13	Dec-25	17%	$ 42,109.52	$ 370,578.68	$ 313,648.83	85%
735	CSTRM156	Jan-13	Dec-16	54%	$ (328.90)	$ 716,182.80	$ 577,517.69	81%
736	CSTRM366	Jan-13	Jan-25	18%	$ (83.16)	$ 270,287.91	$ 212,290.58	79%
737	CSTRM416	Jan-13	Dec-25	17%	$ (7.16)	$ 114,407.43	$ 114,407.43	100%
738	CSTRM426	Jan-13	Dec-25	17%	$ (36.78)	$ 489,856.81	$ 433,737.10	89%
739	CSTRM766	Jan-13	Jan-25	18%	$ (0.08)	$ 176,402.98	$ 131,166.95	100%
740	CSTRMKU	Jan-13	Dec-25	17%	$ 2,219,600.00	$ 4,737,755.77	$ 4,400,013.46	93%
741	CSYSEN156	Jan-13	Dec-25	17%	$ 392,453.46	$ 423,075.27	$ 357,989.99	85%
742	CSYSEN216	Jan-13	Dec-25	17%	$ 391,635.27	$ 806,508.95	$ 707,141.29	88%
743	CSYSEN236	Jan-13	Dec-25	17%	$ 80,593.56	$ 207,895.59	$ 169,865.43	82%
744	CSYSEN246	Dec-12	Dec-25	17%	$ 104,705.81	$ 180,497.00	$ 161,935.39	90%
745	CSYSEN256	Jan-13	Dec-25	17%	$ 203,395.00	$ 515,369.85	$ 444,203.84	86%
746	CSYSEN315	Dec-12	Dec-25	17%	$ 642,857.00	$ 1,366,579.19	$ 1,188,895.13	87%
747	CSYSEN366	Jan-13	Dec-25	17%	$ 196,636.68	$ 376,337.63	$ 322,957.37	86%
748	CSYSEN416	Jan-13	Dec-25	17%	$ 152,969.02	$ 348,716.50	$ 298,481.61	86%
749	CSYSEN426	Jan-13	Dec-25	17%	$ 202,301.38	$ 304,992.03	$ 255,618.75	84%
750	CSYSEN766	Jan-13	Dec-25	17%	$ 157,093.40	$ 200,772.74	$ 150,961.44	75%
751	CTBRD156O	Jan-13	Dec-25	17%	$ 324,527.04	$ 742,506.42	$ 638,012.58	86%
752	CTBRD216O	Jan-12	Dec-25	23%	$ 188,366.66	$ 268,971.39	$ 236,159.57	88%
753	CTBRD216U	Jan-13	Aug-16	59%	$ 68,904.90	$ 80,535.22	$ 77,020.74	96%
754	CTBRD236O	Jan-13	Dec-25	17%	$ 80,690.32	$ 256,859.56	$ 230,440.47	90%
755	CTBRD246O	Jan-13	Dec-25	17%	$ 314,016.68	$ 623,945.00	$ 539,490.49	86%
756	CTBRD256O	Jan-13	Dec-25	17%	$ 203,801.26	$ 354,147.39	$ 318,383.72	90%

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Line No.	Project No.	Date Construction Work Began	Estimated Project Completion Date	Percent of Elapsed Time	Original Budget Estimate	Most Recent Budget Estimate	Total Project Expenditures	Percent of Total Expenditures
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (H/G)
757	CTBRD256U	Jan-13	Dec-25	17%	$ 13,891.58	$ 82,868.85	$ 57,926.78	70%
758	CTBRD315O	Dec-12	Dec-25	17%	$ 304,257.71	$ 448,976.59	$ 395,076.08	88%
759	CTBRD315U	Jan-13	Dec-25	17%	$ 19,509.75	$ 140,211.59	$ 112,262.69	80%
760	CTBRD366O	Jan-13	Dec-25	17%	$ 151,181.69	$ 329,557.07	$ 279,159.94	85%
761	CTBRD366U	Jan-13	Oct-16	56%	$ 36,572.24	$ 53,628.09	$ 48,570.59	91%
762	CTBRD416O	Jan-13	Dec-25	17%	$ 191,875.02	$ 502,003.71	$ 426,612.68	85%
763	CTBRD416U	Jan-13	Jun-16	62%	$ 9,784.13	$ 18,658.91	$ 18,658.91	100%
764	CTBRD426O	Jan-13	Dec-25	17%	$ 626,893.95	$ 1,187,684.69	$ 1,018,320.45	86%
765	CTBRD766O	Jan-13	Dec-25	17%	$ 245,573.42	$ 460,250.08	$ 400,853.67	87%
766	CTBRD766U	Jan-13	Oct-16	56%	$ (42.07)	$ 19,729.55	$ 17,238.71	87%
767	CTPD156	Jan-13	Dec-25	17%	$ 43,302.55	$ 37,068.44	$ 25,947.13	70%
768	CTPD216	Jan-13	Dec-25	17%	$ 89,506.09	$ 158,476.36	$ 136,502.50	86%
769	CTPD236	Dec-12	Dec-25	17%	$ 131,399.91	$ 235,053.33	$ 187,936.95	80%
770	CTPD246	Jan-13	Dec-25	17%	$ 32,405.04	$ 87,749.85	$ 82,257.01	94%
771	CTPD256	Jan-13	Dec-25	17%	$ 90,588.07	$ 179,209.55	$ 145,848.37	81%
772	CTPD315	Dec-12	Dec-25	17%	$ 457,935.11	$ 758,730.86	$ 637,371.43	84%
773	CTPD366	Dec-12	Dec-25	17%	$ 58,514.52	$ 119,548.22	$ 103,711.99	87%
774	CTPD416	Jan-13	Dec-25	17%	$ 10,427.68	$ (6,002.31)	$ (9,997.80)	167%
775	CTPD426	Jan-13	Dec-25	17%	$ 90,719.64	$ 172,521.32	$ 148,006.03	86%
776	CTPD766	Dec-12	Dec-25	17%	$ 42,109.64	$ 80,861.50	$ 70,010.67	87%
777	CXFRM156	Jan-13	Dec-25	17%	$ 71,021.80	$ 189,517.18	$ 159,074.54	84%
778	CXFRM216	Jan-13	Dec-25	17%	$ 80,907.98	$ 213,741.32	$ 187,009.38	87%
779	CXFRM236	Dec-12	Dec-25	17%	$ 175,116.00	$ 345,530.60	$ 291,945.63	84%
780	CXFRM246	Jan-13	Dec-25	17%	$ 147,111.96	$ 232,904.49	$ 189,427.35	81%
781	CXFRM256	Jan-13	Dec-25	17%	$ 142,623.88	$ 278,386.39	$ 240,586.38	86%
782	CXFRM301	Jan-13	Dec-25	17%	$ 13,042,000.01	$ 27,670,956.74	$ 23,516,145.30	85%
783	CXFRM315	Dec-12	Dec-25	17%	$ 378,660.62	$ 982,414.02	$ 866,657.26	88%
784	CXFRM366	Jan-13	Dec-25	17%	$ 142,736.80	$ 302,967.79	$ 255,104.63	84%
785	CXFRM416	Jan-13	Dec-25	17%	$ 50,168.80	$ 39,824.14	$ 39,824.14	100%
786	CXFRM426	Jan-13	Dec-25	17%	$ 51,322.00	$ 105,679.07	$ 88,060.76	83%
787	CXFRM766	Jan-13	Dec-25	17%	$ 39,449.02	$ 77,634.23	$ 70,161.71	90%
788	GR15MISC	Jan-15	Dec-15	17%	$ 300,007.90	$ 300,007.90	$ 300,007.90	100%
789	GR16MISC	Jan-16	Dec-16	-88%	$ 300,007.90	$ 300,007.90	$ 300,007.90	100%
790	K5-2016	Jan-16	Dec-16	-84%	$ 676,500.00	$ 50,312.73	$ 16,792.56	33%
791	K8-2015	Jan-15	Jun-16	11%	$ 491,000.00	$ 789,281.54	$ 789,281.54	100%
792	K8-2016	Jan-15	Jun-16	11%	$ 432,800.00	$ 793,046.35	$ 793,046.35	100%
793	K9-2015	Jan-15	Jun-16	11%	$ 3,414,000.00	$ 8,062,387.86	$ 8,062,387.86	100%
794	K9-2016	Jan-16	Jun-17	-56%	$ 3,201,000.00	$ 9,543,402.78	$ 4,771,701.43	50%
795	KBR-16	Jan-16	Dec-16	-84%	$ 1,000,000.00	$ 824,957.72	$ 634,757.57	77%
796	KBRFAIL15	Jan-15	Dec-15	16%	$ 759,817.64	$ 1,390,189.89	$ 1,390,189.89	100%
797	KBRFAIL16	Jan-16	Dec-16	-84%	$ 759,971.32	$ 1,430,161.50	$ 715,080.77	50%
798	KOTFAIL15	Jan-15	Dec-15	16%	$ 380,070.48	$ 750,065.10	$ 750,065.10	100%
799	KOTFAIL16	Jan-16	Dec-16	-84%	$ 380,070.48	$ 750,071.80	$ 375,036.17	50%
800	K-OTHER15	Jan-15	Dec-15	16%	$ 189,866.02	$ 1,900,276.10	$ 1,900,276.10	100%
801	K-OTHER16	Jan-16	Dec-16	-84%	$ 285,095.72	$ 1,899,787.46	$ 1,340,322.93	71%
802	KOTPR16	Jan-16	Dec-16	-84%	$ 776,153.85	$ 774,700.94	$ 774,700.95	100%
803	KOTPRFL15	Jan-15	Dec-15	16%	$ 128,961.80	$ 130,174.84	$ 130,174.84	100%
804	KOTPRFL16	Jan-16	Dec-16	-84%	$ 128,961.80	$ 129,751.24	$ 64,875.63	50%
805	KRELAY-15	Jan-15	Dec-15	16%	$ 265,000.00	$ 500,062.14	$ 500,062.14	100%
806	KRELAY-16	Jan-16	Dec-16	-84%	$ 270,000.00	$ 510,012.84	$ 306,168.00	60%
807	KREL-FL15	Jan-15	Dec-15	16%	$ 125,399.48	$ 124,825.12	$ 124,825.12	100%
808	KREL-FL16	Jan-16	Dec-16	-84%	$ 125,399.48	$ 124,825.39	$ 62,412.67	50%
809	KRTU-15	Jan-15	Dec-15	16%	$ 330,000.00	$ 665,203.15	$ 665,203.15	100%
810	KRTU-16	Jan-16	Dec-16	-84%	$ 245,000.00	$ 664,915.90	$ 436,292.50	66%

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811	KRTU-FL15	Jan-15	Dec-15	16%	$ 47,025.79	$ 49,930.12	$ 49,930.12	100%
812	KRTU-FL16	Jan-16	Dec-16	-84%	$ 47,025.79	$ 49,818.17	$ 24,909.11	50%
813	KTFFAIL16	Jan-16	Dec-16	-84%	$ 1,425,029.50	$ 1,424,783.62	$ 712,391.83	50%
814	LTPGENKU	Jan-13	Dec-25	17%	$ 88,859,196.00	$ 501,250.00	$ 151,250.02	30%

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Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
1	117150	Jan-03	Dec-15	94%	$ 489,536,704.65	$ 507,214,869.30	$ 504,784,869.30	100%
2	117362	Mar-04	Dec-18	74%	$ -	$ 28,432.47	$ 28,432.47	100%
3	118216	Jul-04	Nov-14	103%	$ 57,202,563.67	$ 65,544,348.38	$ 65,544,348.38	100%
4	119903	Jan-05	Dec-25	48%	$ 1,257,187.55	$ 238,065.57	$ 238,065.57	100%
5	121593	Jan-08	Nov-14	105%	$ 3,026,171.92	$ 2,539,616.63	$ 2,539,616.63	100%
6	121594	Oct-12	Nov-14	116%	$ 3,313,000.85	$ 2,070,184.21	$ 2,070,184.21	100%
7	121685	May-06	Nov-14	104%	$ 190,708,339.41	$ 189,159,334.12	$ 189,159,334.12	100%
8	122086	Jul-06	Dec-14	102%	$ 4,894,439.56	$ 4,882,005.37	$ 4,882,005.37	100%
9	122448	Jan-13	Nov-14	118%	$ 405,000.59	$ 453,366.79	$ 453,366.79	100%
10	122609	Nov-06	Sep-15	93%	$ 301,834,402.48	$ 324,748,373.64	$ 319,384,507.64	98%
11	123219	Mar-08	Feb-15	101%	$ 3,113,799.67	$ 3,945,185.69	$ 3,945,185.69	100%
12	123557	Oct-07	Nov-14	105%	$ 117,970,870.15	$ 95,757,252.82	$ 95,757,252.82	100%
13	123827	May-08	Jul-15	95%	$ 2,552,850.29	$ 1,200,009.24	$ 300,000.02	25%
14	123894	Dec-09	Nov-14	107%	$ 96,000.00	$ 86,953.67	$ 86,953.67	100%
15	123907	Dec-94	Nov-14	102%	$ 11,237,998.72	$ 7,591,117.33	$ 7,591,117.33	100%
16	123908	Jan-09	Jan-16	88%	$ 4,134,999.40	$ 2,806,427.93	$ 2,327,427.93	83%
17	123910	Jun-14	Jan-16	47%	$ 12,035,998.43	$ 7,188,053.02	$ 3,715,053.02	52%
18	124220	Aug-10	Nov-14	108%	$ 592,000.00	$ 393,345.18	$ 393,345.18	100%
19	124325	May-08	Dec-14	104%	$ 1,499,896.41	$ 1,342,859.70	$ 1,342,859.70	100%
20	124782	Jan-09	Dec-14	103%	$ 1,254,167.80	$ 525,996.86	$ 525,996.86	100%
21	125101	Sep-09	Dec-14	103%	$ 66,757,826.26	$ 20,021,402.54	$ 20,021,402.54	100%
22	125499	Jan-10	Nov-14	107%	$ 1,446,329.29	$ 7,017,416.05	$ 7,017,416.05	100%
23	126062	Mar-13	Jul-15	86%	$ 699,746.33	$ 508,704.00	$ 357,408.00	70%
24	126638	Dec-09	Nov-14	107%	$ 2,289,202.04	$ 2,189,074.25	$ 2,189,074.25	100%
25	126738	Jan-11	Dec-14	104%	$ 1,204,232.77	$ 1,678,850.24	$ 1,678,850.24	100%
26	126783	Sep-10	Nov-14	108%	$ 1,197,375.20	$ 866.83	$ 866.83	100%
27	126951	Jan-12	Nov-14	111%	$ 1,247,020.35	$ 911,100.31	$ 911,100.31	100%
28	126958	Jan-12	Nov-14	111%	$ 250,632.71	$ 293,335.13	$ 293,335.13	100%
29	127068	Jan-12	Dec-14	105%	$ 499,559.10	$ 1,002,244.86	$ 1,002,244.86	100%
30	127071	Jan-11	Nov-14	109%	$ 623,480.81	$ 1,048,854.33	$ 1,048,854.33	100%
31	127134	Jun-09	Jun-24	38%	$ 61,697,126.17	$ 72,058,894.48	$ 10,422,893.36	14%
32	127182	Jun-11	Jun-15	92%	$ 250,000.00	$ 1,475,517.51	$ 1,475,517.51	100%
33	127266	Oct-09	Nov-14	106%	$ 6,757,054.43	$ 9,774,513.52	$ 9,774,513.52	100%
34	127560	Jan-10	Jul-16	78%	$ 276,975,420.66	$ 437,402,451.62	$ 424,023,160.69	97%
35	130088	Jan-13	Nov-14	118%	$ 864,140.00	$ 723,668.20	$ 723,668.20	100%
36	130136	Aug-10	Nov-14	108%	$ 42,499.82	$ 44,611.72	$ 44,611.72	100%
37	130206	Jan-13	Dec-14	108%	$ 124,999.29	$ 116,882.08	$ 116,882.08	100%
38	130323	Jan-13	Nov-14	118%	$ 50,480.04	$ 47,371.64	$ 47,371.64	100%
39	130333	Jan-13	Nov-14	118%	$ 62,037.44	$ 81,509.89	$ 81,509.89	100%
40	130342	Jan-13	Nov-14	118%	$ 100,959.92	$ 125,498.79	$ 125,498.79	100%
41	130354	Jan-13	Dec-14	108%	$ 100,000.58	$ 198,129.88	$ 198,129.88	100%
42	130356	Jul-13	Nov-14	124%	$ 1,737,050.87	$ 1,875,834.53	$ 1,875,834.53	100%
43	130393	Jan-13	Nov-14	118%	$ 24,999.99	$ 14,903.12	$ 14,903.12	100%
44	130693	Jan-13	Nov-14	118%	$ 66,181.41	$ 54,303.01	$ 54,303.01	100%
45	130749	Jan-12	Dec-14	105%	$ 881,831.13	$ 559,215.39	$ 559,215.39	100%
46	130792	Nov-11	Nov-14	111%	$ 230,453.38	$ 198,051.18	$ 198,051.18	100%
47	130805	Oct-11	Nov-14	111%	$ 1,500,534.64	$ 2,907,788.16	$ 2,907,788.16	100%
48	130826	Jan-13	Nov-14	118%	$ 178,885.52	$ 273,138.99	$ 273,138.99	100%
49	130829	Jan-13	Nov-14	118%	$ 79,651.58	$ 212,606.61	$ 212,606.61	100%
50	130835	Jan-13	Nov-14	118%	$ 74,403.66	$ 134,621.05	$ 134,621.05	100%
51	130867	Jan-10	Dec-16	74%	$ 82,900,932.83	$ 91,756,412.31	$ 67,446,718.31	74%
52	130870	Jan-10	Jun-17	69%	$ 171,391,533.25	$ 181,390,631.87	$ 164,206,550.15	91%
53	130871	Jan-10	Jun-17	69%	$ 420,036,614.15	$ 137,987,123.15	$ 79,698,312.33	58%
54	130872	Jan-10	Jun-17	69%	$ 177,833,361.96	$ 167,071,912.35	$ 167,071,912.35	100%

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Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
55	130873	Jan-10	Jun-17	69%	$ 152,199,901.04	$ 147,587,988.37	$ 144,198,325.37	98%
56	130895	Sep-10	Nov-14	108%	$ 3,449,048.17	$ 4,191,939.38	$ 4,191,939.38	100%
57	130906	Jan-10	Dec-14	103%	$ 7,749,998.31	$ 8,549,855.53	$ 8,549,855.53	100%
58	130990	May-13	Dec-14	110%	$ 1,299,999.76	$ 801,994.25	$ 801,994.25	100%
59	131092	Oct-11	Dec-14	105%	$ 1,049,999.97	$ 3,663,782.20	$ 3,663,782.20	100%
60	131096	Sep-12	Dec-14	107%	$ 2,122,698.74	$ 2,378,458.94	$ 2,378,458.94	100%
61	131110	May-13	Jul-15	81%	$ 100,000.30	$ 475,089.21	$ 236,503.27	50%
62	131116	Jul-13	Nov-14	125%	$ 264,999.97	$ 4,421,268.26	$ 4,421,268.26	100%
63	131181	Oct-14	Jul-15	46%	$ 42,000.29	$ 43,449.42	$ 43,449.42	100%
64	131195	Jul-10	Nov-14	108%	$ 625,000.84	$ 135,527.80	$ 135,527.80	100%
65	131249	Jun-13	Jan-15	110%	$ 332,365.65	$ 285,904.14	$ 285,904.14	100%
66	131354	Jun-12	Nov-14	113%	$ 499,041.72	$ 437,633.43	$ 437,633.43	100%
67	131374	Jan-15	Nov-15	9%	$ 448,045.98	$ 439,737.99	$ 79,952.28	18%
68	131757	Jun-12	Nov-14	113%	$ 698,719.92	$ 1,946,003.75	$ 1,946,003.75	100%
69	131785	Aug-10	Nov-14	108%	$ 48,201.50	$ 59,392.88	$ 59,392.88	100%
70	131786	Mar-13	Nov-14	120%	$ 48,182.50	$ 31,027.71	$ 31,027.71	100%
71	131790	Mar-13	Nov-14	120%	$ 500,543.88	$ 262,463.72	$ 262,463.72	100%
72	131791	Oct-12	Nov-14	116%	$ 749,601.72	$ 1,549,966.91	$ 1,549,966.91	100%
73	131809	Jun-13	Jan-15	105%	$ 2,997,775.11	$ 1,023,394.27	$ 1,023,394.27	100%
74	131829	Jan-12	Nov-14	111%	$ 3,887,500.00	$ 3,550,620.29	$ 3,550,620.29	100%
75	131975	Jan-13	Nov-15	74%	$ 7,345,000.00	$ 7,511,727.11	$ 7,210,167.44	96%
76	132059	Jan-14	Dec-19	19%	$ 19,500.00	$ 97,000.00	$ 12,500.00	13%
77	132371	Oct-10	Dec-16	70%	$ 69,105,580.07	$ 108,857,406.60	$ 78,251,102.60	72%
78	132617	Jan-11	Dec-20	41%	$ (234,000.00)	$ 2,571,887.42	$ 538,552.86	21%
79	132674	Jan-15	Dec-16	8%	$ 1,500,361.16	$ 2,749,479.48	$ 127,514.22	5%
80	132885	Apr-11	Nov-14	109%	$ 2,545,975.92	$ 3,172,566.15	$ 3,172,566.15	100%
81	132889	Jun-11	Nov-14	110%	$ 3,323,263.78	$ 2,428,733.70	$ 2,428,733.70	100%
82	133246	Jan-14	Dec-14	116%	$ 24,890.00	$ 28,000.00	$ 28,000.00	100%
83	133306	May-10	Nov-14	107%	$ 509,074.65	$ 504,775.44	$ 504,775.44	100%
84	133319	Mar-14	May-15	80%	$ 2,018,579.81	$ 1,841,114.86	$ 1,841,114.86	100%
85	133355	May-12	Nov-14	113%	$ 233,000.00	$ 245,436.81	$ 245,436.81	100%
86	133361	Nov-11	Nov-14	111%	$ 2,331,276.60	$ 1,923,487.69	$ 1,923,487.69	100%
87	133373	Jan-13	Nov-14	118%	$ 260,430.05	$ 268,265.98	$ 268,265.98	100%
88	133374	Jan-13	Nov-14	118%	$ 224,795.76	$ 225,861.35	$ 225,861.35	100%
89	133375	Dec-11	Nov-14	111%	$ 811,350.01	$ 535,396.79	$ 535,396.79	100%
90	133392	Jan-13	Nov-14	118%	$ 192,322.70	$ 273,764.41	$ 273,764.41	100%
91	133393	Jan-13	Nov-14	118%	$ 128,216.84	$ 218,223.01	$ 218,223.01	100%
92	133398	May-13	Nov-14	122%	$ 167,502.75	$ 153,263.36	$ 153,263.36	100%
93	133399	May-12	Nov-14	113%	$ 202,730.67	$ 174,523.48	$ 174,523.48	100%
94	133405	Sep-13	Dec-14	113%	$ 271,169.20	$ 274,729.73	$ 274,729.73	100%
95	133466	Jan-13	Dec-14	108%	$ 2,877,287.66	$ 1,607,576.33	$ 1,607,576.33	100%
96	133488	Sep-13	Nov-14	128%	$ 609,567.50	$ 470,031.49	$ 470,031.49	100%
97	133493	Jun-12	Dec-16	60%	$ 433,169.05	$ 464,544.64	$ 283,557.12	61%
98	133513	Jan-14	Nov-15	61%	$ 487,000.00	$ 363,144.05	$ 302,107.96	83%
99	133517	May-13	Jun-15	84%	$ 403,114.30	$ 414,693.47	$ 236,503.26	57%
100	133518	Nov-11	Nov-14	111%	$ 380,665.60	$ 371,939.03	$ 371,939.03	100%
101	133519	May-14	Dec-15	49%	$ 388,846.40	$ 446,379.48	$ 236,503.26	53%
102	133520	Jun-12	Dec-16	60%	$ 387,765.10	$ 454,201.62	$ 316,741.10	70%
103	133525	Jun-12	Nov-14	114%	$ 1,392,427.18	$ 1,219,422.31	$ 1,219,422.31	100%
104	133728	Jun-14	Dec-14	149%	$ 460,015.52	$ 315,906.16	$ 315,906.16	100%
105	133734	Jun-14	Dec-14	128%	$ 500,000.19	$ 670,003.40	$ 670,003.40	100%
106	133791	Sep-14	Nov-15	35%	$ 275,000.00	$ 362,595.76	$ 362,595.76	100%
107	133794	Jan-15	Nov-15	17%	$ 760,000.00	$ 704,501.31	$ 206,902.00	29%
108	133808	Jan-14	Dec-14	116%	$ 37,335.00	$ 53,788.82	$ 53,788.82	100%

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (H/G)
109	133874	Apr-14	Oct-15	58%	$ 575,000.00	$ 419,135.44	$ 303,497.91	72%
110	133895	Jun-11	Nov-14	110%	$ 325,932.86	$ 782,326.42	$ 782,326.42	100%
111	133938	Jun-14	Jul-15	69%	$ 3,408,766.71	$ 3,085,600.13	$ 1,309,317.13	42%
112	133939	Jun-13	Dec-15	68%	$ 3,150,971.52	$ 2,472,114.03	$ 518,114.03	21%
113	133940	Mar-13	Nov-14	120%	$ 959,904.26	$ 1,043,368.91	$ 1,043,368.91	100%
114	133941	Nov-13	Jan-25	12%	$ 261,981.17	$ 4,140,026.00	$ 143,920.00	3%
115	133949	Jun-13	Nov-14	123%	$ 342,976.85	$ 254,789.07	$ 254,789.07	100%
116	134004	May-12	Dec-14	106%	$ 252,761.45	$ 155,014.89	$ 155,014.89	100%
117	134057	Oct-12	Nov-14	116%	$ 1,248,738.94	$ 1,458,571.21	$ 1,458,571.21	100%
118	134058	Sep-13	Dec-14	112%	$ 2,663,487.00	$ 3,394,360.96	$ 3,394,360.96	100%
119	134060	Oct-12	Nov-14	116%	$ 440,980.15	$ 209,443.96	$ 209,443.96	100%
120	134061	Aug-13	Nov-14	126%	$ 746,695.77	$ 455,793.96	$ 455,793.96	100%
121	134062	Jun-14	Dec-14	128%	$ 1,272,531.16	$ 1,662,290.66	$ 1,662,290.66	100%
122	134080	Sep-11	Nov-14	110%	$ 2,087,504.63	$ 1,742,737.81	$ 1,742,737.81	100%
123	134211	Oct-12	Nov-14	116%	$ 1,199,897.10	$ 1,168,801.14	$ 1,168,801.14	100%
124	134221	Oct-13	Nov-14	130%	$ 1,242,083.01	$ 376,143.04	$ 376,143.04	100%
125	134222	Apr-14	Dec-14	122%	$ 1,700,995.32	$ 3,271,570.86	$ 3,271,570.86	100%
126	134237	Jan-15	Dec-16	4%	$ 4,802,472.57	$ 1,155,135.02	$ 65,477.46	6%
127	134250	Jan-15	Apr-16	12%	$ 1,538,566.96	$ 1,481,631.53	$ 107,131.02	7%
128	134278	Jul-12	Dec-14	108%	$ 2,208,233.85	$ 963,116.59	$ 963,116.59	100%
129	134279	Feb-14	Nov-14	144%	$ 1,218,395.89	$ 257,688.77	$ 257,688.77	100%
130	134283	Jan-14	Nov-15	59%	$ 2,000,000.00	$ 976,000.00	$ 177,454.54	18%
131	134285	Mar-14	Dec-14	126%	$ 43,053.00	$ 32,193.98	$ 32,193.98	100%
132	134380	Oct-13	Dec-14	113%	$ 1,500,337.25	$ 1,510,058.67	$ 1,510,058.67	100%
133	134521	Jan-12	Nov-14	111%	$ 250,560.00	$ 425,770.91	$ 425,770.91	100%
134	134622	Jul-11	Nov-14	110%	$ 250,000.28	$ 93,254.36	$ 93,254.36	100%
135	134626	Feb-12	Nov-14	112%	$ 500,001.03	$ 919,463.37	$ 919,463.37	100%
136	134692	Jan-13	Nov-14	118%	$ 100,000.00	$ 59,188.69	$ 59,188.69	100%
137	134796	Jan-14	Dec-14	116%	$ 299,966.99	$ 152,418.02	$ 152,418.02	100%
138	134800	Jan-14	Feb-15	100%	$ 500,187.38	$ 89,829.01	$ 89,829.01	100%
139	134946	Jan-13	Nov-14	118%	$ 67,656.38	$ 65,903.84	$ 65,903.84	100%
140	134964	Jan-14	Dec-14	116%	$ 64,293.60	$ 56,905.77	$ 56,905.77	100%
141	134965	Jan-14	Dec-14	116%	$ 73,244.53	$ 166,745.14	$ 166,745.14	100%
142	134966	Jan-14	Dec-14	116%	$ 39,769.07	$ 86,431.07	$ 86,431.07	100%
143	134969	Jan-14	Dec-14	116%	$ 174,582.51	$ 68,420.90	$ 68,420.90	100%
144	134970	Jan-14	Dec-14	116%	$ 195,959.33	$ 195,028.78	$ 195,028.78	100%
145	134973	Jan-14	Dec-14	116%	$ 38,356.53	$ 40,173.08	$ 40,173.08	100%
146	134974	Dec-13	Dec-14	116%	$ 181,453.60	$ 150,973.86	$ 150,973.86	100%
147	134977	Jan-14	Dec-14	116%	$ 71,692.89	$ 136,494.89	$ 136,494.89	100%
148	134979	Jan-14	Dec-14	116%	$ 31,092.89	$ 57,083.03	$ 57,083.03	100%
149	134982	Jan-14	Dec-14	116%	$ 21,812.89	$ 19,907.49	$ 19,907.49	100%
150	134984	Jan-14	Dec-14	116%	$ 130,076.25	$ 97,956.01	$ 97,956.01	100%
151	134985	Jan-14	Dec-14	116%	$ 39,463.25	$ 49,619.97	$ 49,619.97	100%
152	134990	Jan-14	Dec-14	116%	$ 17,519.67	$ 49,578.56	$ 49,578.56	100%
153	134991	Jan-14	Dec-14	116%	$ 250,021.48	$ 221,870.63	$ 221,870.63	100%
154	134994	Jan-14	Dec-14	116%	$ 156,556.50	$ 136,894.96	$ 136,894.96	100%
155	135001	Jan-14	Dec-14	116%	$ 1,262,869.53	$ 285,966.80	$ 285,966.80	100%
156	135005	Jan-14	Dec-14	116%	$ 24,476.00	$ 21,389.00	$ 21,389.00	100%
157	135006	Jan-14	Dec-14	116%	$ 47,850.00	$ 100,266.96	$ 100,266.96	100%
158	135007	Jan-14	Dec-14	116%	$ 27,956.00	$ 21,522.42	$ 21,522.42	100%
159	135021	Jan-12	Nov-14	111%	$ 85,000.00	$ 97,672.62	$ 97,672.62	100%
160	135086	Jan-14	Dec-14	116%	$ 67,764.00	$ 66,068.18	$ 66,068.18	100%
161	135261	Jun-13	Nov-14	124%	$ 275,000.00	$ 328,639.57	$ 328,639.57	100%
162	135423	Jan-14	Dec-14	116%	$ 125,000.00	$ 10,000.00	$ 10,000.00	100%

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (H/G)
163	135425	Jan-15	Dec-15	16%	$ 125,000.00	$ 129,313.76	$ 21,552.26	17%
164	135431	Jan-12	Dec-15	79%	$ 1,250,000.00	$ 664,073.68	$ 664,073.68	100%
165	135484	Aug-11	Nov-14	110%	$ 298,472.21	$ 301,480.61	$ 301,480.61	100%
166	135491	Mar-12	Nov-14	112%	$ 372,448.12	$ 377,373.96	$ 377,373.96	100%
167	135625	Dec-11	Dec-15	79%	$ 14,131,789.81	$ 12,823,745.25	$ 12,724,088.39	99%
168	135626	Nov-11	Nov-14	111%	$ 2,681,214.44	$ 422,565.26	$ 422,565.26	100%
169	135911	Jan-12	Dec-19	39%	$ 6,785,036.75	$ 9,706,302.87	$ 3,577,726.57	37%
170	135920	Jan-13	Nov-14	118%	$ 812,955.72	$ 2,631,679.52	$ 2,631,679.52	100%
171	136152	Feb-13	Dec-14	110%	$ 625,244.86	$ 418,309.00	$ 418,309.00	100%
172	136172	Mar-12	Dec-16	63%	$ 39,891.54	$ 104,306.54	$ 104,306.54	100%
173	136997	Sep-13	Nov-14	128%	$ 122,000.00	$ 84,069.09	$ 84,069.09	100%
174	136999	Oct-12	Nov-14	116%	$ 80,177.89	$ 66,941.73	$ 66,941.73	100%
175	137001	Oct-12	Nov-14	116%	$ 255,568.95	$ 225,578.24	$ 225,578.24	100%
176	137004	Oct-12	Nov-14	116%	$ 275,646.80	$ 362,023.41	$ 362,023.41	100%
177	137020	Oct-13	Dec-14	113%	$ 245,784.46	$ 235,619.55	$ 235,619.55	100%
178	137034	May-12	Apr-15	97%	$ 40,000.00	$ 41,380.40	$ 41,380.40	100%
179	137072	May-12	Nov-14	113%	$ 139,672.00	$ 191,231.92	$ 191,231.92	100%
180	137074	Jan-13	Nov-14	118%	$ 140,596.30	$ 152,123.49	$ 152,123.49	100%
181	137075	May-12	Nov-14	113%	$ 140,699.00	$ 222,658.95	$ 222,658.95	100%
182	137086	Oct-13	Nov-14	121%	$ 105,165.00	$ 397,255.58	$ 397,255.58	100%
183	137089	May-12	Nov-14	113%	$ 50,120.10	$ 81,708.97	$ 81,708.97	100%
184	137111	Jun-14	Dec-14	130%	$ 164,160.00	$ 176,067.30	$ 176,067.30	100%
185	137135	Jun-14	Dec-14	128%	$ 241,110.00	$ 201,130.99	$ 201,130.99	100%
186	137168	Oct-12	Nov-14	116%	$ 42,094.87	$ 46,880.79	$ 46,880.79	100%
187	137179	Oct-13	Dec-14	113%	$ 1,052,737.82	$ 659,476.45	$ 659,476.45	100%
188	137185	Oct-13	Jul-15	81%	$ 1,541,698.21	$ 871,819.01	$ 659,939.01	76%
189	137194	Oct-12	Nov-14	116%	$ 140,313.88	$ 614,547.47	$ 614,547.47	100%
190	137200	Oct-12	Nov-14	116%	$ 125,280.65	$ 189,031.31	$ 189,031.31	100%
191	137208	Sep-13	Nov-14	128%	$ 69,000.00	$ 42,183.31	$ 42,183.31	100%
192	137236	May-14	May-15	75%	$ 475,000.00	$ 398,023.59	$ 321,846.41	81%
193	137265	May-12	Dec-15	77%	$ 2,150,000.00	$ 2,120,073.95	$ 775,210.95	37%
194	137286	Jun-14	Dec-14	128%	$ 410,400.00	$ 328,210.16	$ 328,210.16	100%
195	137369	Jan-14	Dec-14	116%	$ 650,000.00	$ 728,918.62	$ 728,918.62	100%
196	137492	May-12	Dec-17	49%	$ 1,868,400.00	$ 2,229,735.38	$ 766,735.38	34%
197	137517	Jan-13	Nov-14	118%	$ 41,475.00	$ 10,055.05	$ 10,055.05	100%
198	137525	Jan-13	Nov-14	118%	$ 61,885.44	$ 5,293.43	$ 5,293.43	100%
199	137664	Jun-12	Nov-14	110%	$ 389,880.00	$ 6,731.99	$ 6,731.99	100%
200	137668	Jun-12	Nov-15	78%	$ 380,000.00	$ 393,113.80	$ 39,311.38	10%
201	137735	Jan-13	Nov-14	118%	$ -	$ -	$ -	100%
202	137744	Oct-12	Dec-14	107%	$ 1,097,190.00	$ 1,021,431.02	$ 1,021,431.02	100%
203	137749	Jan-15	Mar-15	47%	$ 135,000.00	$ 142,770.99	$ 95,180.66	67%
204	138095	Apr-13	Nov-14	121%	$ 379,136.03	$ 294,955.81	$ 294,955.81	100%
205	138101	Jan-13	Nov-14	118%	$ 40,468.14	$ 47,081.71	$ 47,081.71	100%
206	138147	Jan-14	Dec-14	116%	$ -	$ 53,833.50	$ 53,833.50	100%
207	138151	Jan-14	Dec-14	116%	$ 28,734.24	$ 29,424.69	$ 29,424.69	100%
208	138153	Jan-14	Dec-14	116%	$ 58,202.76	$ 60,097.42	$ 60,097.42	100%
209	138170	Jan-13	Nov-14	118%	$ 468,747.87	$ 184,367.09	$ 184,367.09	100%
210	138171	Jan-14	Dec-14	116%	$ -	$ 85,409.88	$ 85,409.88	100%
211	138190	Jan-13	Dec-14	108%	$ 74,000.00	$ 21,488.50	$ 21,488.50	100%
212	138192	Jan-13	Nov-14	118%	$ 30,000.00	$ 17,471.75	$ 17,471.75	100%
213	138194	Jan-13	Nov-14	118%	$ 50,000.00	$ 8,346.18	$ 8,346.18	100%
214	138200	Jan-14	Dec-14	116%	$ 74,000.00	$ 86,494.67	$ 86,494.67	100%
215	138202	Jan-14	Dec-14	116%	$ 30,000.00	$ 23,620.00	$ 23,620.00	100%
216	138204	Jan-14	Dec-14	116%	$ 50,000.00	$ 49,943.44	$ 49,943.44	100%

Kentucky Utilities Company
Case No. 2014-00371
Construction Work In Progress - Percent Complete
As of February 28, 2015

Line No.	Project No.	Date Construction Work Began	Estimated Project Completion Date	Percent of Elapsed Time	Original Budget Estimate	Most Recent Budget Estimate	Total Project Expenditures	Percent of Total Expenditures
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (H/G)
217	138214	Jan-13	Jan-15	104%	$ 19,615.47	$ 134,546.51	$ 134,546.51	100%
218	138215	Jan-13	Nov-14	118%	$ 2,798,978.32	$ 1,805,869.60	$ 1,805,869.60	100%
219	138226	Jan-13	Nov-14	118%	$ 195,703.02	$ 127,057.36	$ 127,057.36	100%
220	138227	Jan-13	Dec-14	108%	$ 136,132.23	$ 135,992.65	$ 135,992.65	100%
221	138228	Jan-13	Nov-14	118%	$ 71,962.70	$ 87,159.20	$ 87,159.20	100%
222	138231	Jan-13	Nov-14	118%	$ 52,379.73	$ 55,916.80	$ 55,916.80	100%
223	138233	Jan-14	Dec-14	116%	$ -	$ 55,808.25	$ 55,808.25	100%
224	138234	Jan-14	Dec-14	116%	$ -	$ 34,815.97	$ 34,815.97	100%
225	138237	Jan-14	Dec-14	116%	$ 138,563.37	$ 139,018.51	$ 139,018.51	100%
226	138239	Jan-14	Dec-14	116%	$ 71,467.79	$ 53,137.63	$ 53,137.63	100%
227	138241	Jan-14	Dec-14	116%	$ 53,510.39	$ 83,412.46	$ 83,412.46	100%
228	138242	Jan-14	Dec-14	116%	$ 67,777.32	$ 44,676.74	$ 44,676.74	100%
229	138295	Jan-13	Dec-14	108%	$ 230,008.56	$ 436,135.49	$ 436,135.49	100%
230	138318	Jul-12	Sep-21	28%	$ 345,766,484.01	$ 486,522,119.41	$ -	0%
231	138343	Jan-13	Nov-14	118%	$ 298,000.00	$ 319,328.07	$ 319,328.07	100%
232	138357	Jun-13	Nov-14	123%	$ 1,550,000.00	$ 995,766.29	$ 995,766.29	100%
233	138365	Jan-13	Nov-14	118%	$ 96,000.00	$ 169,327.07	$ 169,327.07	100%
234	138376	Jan-13	Nov-14	118%	$ 50,000.00	$ 139,359.14	$ 139,359.14	100%
235	138377	Jan-13	Nov-14	118%	$ 30,000.00	$ 12,964.93	$ 12,964.93	100%
236	138420	Jul-12	Nov-14	114%	$ 3,141,717.91	$ 0.00	$ 0.00	100%
237	138535	Jan-13	Dec-14	108%	$ 179,998.21	$ 89,592.56	$ 89,592.56	100%
238	138539	Jan-14	Dec-14	116%	$ 100,000.00	$ 140,001.48	$ 140,001.48	100%
239	138540	Jan-14	Dec-14	116%	$ 80,000.00	$ 87,466.23	$ 87,466.23	100%
240	138541	Jan-14	Nov-14	127%	$ 10,000.00	$ 9,433.20	$ 9,433.20	100%
241	138542	Jan-14	Dec-14	116%	$ 85,000.00	$ 97,641.00	$ 97,641.00	100%
242	138548	Jan-14	Dec-14	116%	$ 485,000.00	$ 165,303.30	$ 165,303.30	100%
243	138556	Jan-14	Dec-14	116%	$ 100,000.00	$ 100,001.05	$ 100,001.05	100%
244	138557	Jan-14	Dec-14	116%	$ 100,000.00	$ 100,042.49	$ 100,042.49	100%
245	138558	Jan-14	Dec-14	116%	$ 200,000.00	$ 45,000.00	$ 45,000.00	100%
246	138559	Jan-14	Dec-14	127%	$ 757,000.00	$ 130,190.00	$ 130,190.00	100%
247	138560	Jan-14	Dec-14	116%	$ 117,000.00	$ 227,845.12	$ 227,845.12	100%
248	138565	Jan-14	Dec-14	116%	$ 71,000.00	$ 99,132.94	$ 99,132.94	100%
249	138601	Jan-14	Dec-15	58%	$ 25,000.00	$ 65,000.00	$ 5,000.00	8%
250	138604	Jan-14	Dec-14	116%	$ 100,000.00	$ 180,347.00	$ 180,347.00	100%
251	138606	Oct-14	Dec-14	177%	$ 100,000.00	$ 270,000.00	$ 270,000.00	100%
252	138692	Jan-13	Nov-14	118%	$ 557,513.04	$ 339,567.85	$ 339,567.85	100%
253	138711	Jan-13	Dec-14	108%	$ 535,000.00	$ 278,829.41	$ 278,829.41	100%
254	138720	Sep-12	Nov-14	115%	$ 190,142.00	$ 312,695.97	$ 312,695.97	100%
255	138767	Sep-12	Nov-14	115%	$ 77,199.23	$ 83,542.10	$ 83,542.10	100%
256	138781	Sep-12	Nov-14	115%	$ 368,378.52	$ 130,579.52	$ 130,579.52	100%
257	138897	Oct-12	Dec-14	108%	$ 494,735.54	$ 508,578.82	$ 508,578.82	100%
258	138947	Jan-13	Nov-14	118%	$ 1,990,613.61	$ 557,770.54	$ 557,770.54	100%
259	138948	Jan-13	Nov-14	118%	$ 735,714.02	$ 435,533.12	$ 435,533.12	100%
260	138949	Jan-13	Nov-14	118%	$ 617,108.54	$ 1,169,322.77	$ 1,169,322.77	100%
261	138950	Jan-13	Nov-14	118%	$ 506,807.61	$ 503,579.10	$ 503,579.10	100%
262	138952	Jan-13	Nov-14	118%	$ 1,552,604.86	$ 1,297,220.94	$ 1,297,220.94	100%
263	138953	Jan-13	Nov-14	118%	$ 268,050.86	$ 232,734.63	$ 232,734.63	100%
264	139015	Dec-12	Nov-14	117%	$ 177,710.31	$ 32,391.62	$ 32,391.62	100%
265	139046	Dec-12	Apr-15	93%	$ 4,410,568.52	$ 5,294,752.88	$ 5,294,752.88	100%
266	139052	Jan-13	Nov-14	118%	$ 217,260.88	$ 204,136.73	$ 204,136.73	100%
267	139053	Jan-13	Nov-14	118%	$ 64,283.55	$ 82,346.15	$ 82,346.15	100%
268	139054	Jan-13	Nov-14	118%	$ 89,442.53	$ 135,873.19	$ 135,873.19	100%
269	139057	Jan-13	Dec-14	108%	$ 69,497.58	$ 113,945.20	$ 113,945.20	100%
270	139123	Jan-13	Nov-14	118%	$ 114,862.14	$ 87,556.51	$ 87,556.51	100%

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (H/G)
271	139124	Jan-13	Nov-14	118%	$ 296,986.89	$ 295,611.85	$ 295,611.85	100%
272	139210	Mar-13	Nov-14	120%	$ 811,013.63	$ 885,262.27	$ 885,262.27	100%
273	139256	Feb-13	Dec-14	109%	$ 3,024,308.41	$ 2,334,903.04	$ 2,334,903.04	100%
274	139264	Jan-13	Nov-14	118%	$ 210,990.37	$ 231,320.72	$ 231,320.72	100%
275	139273	Jan-13	Nov-14	118%	$ 87,015.18	$ 38,149.01	$ 38,149.01	100%
276	139375	Jan-13	Nov-14	118%	$ 165,648.47	$ 165,648.47	$ 165,648.47	100%
277	139376	Jan-13	Nov-14	118%	$ 105,895.87	$ 105,895.87	$ 105,895.87	100%
278	139377	Jan-13	Nov-14	118%	$ 251,915.21	$ 253,969.45	$ 253,969.45	100%
279	139378	Jan-13	Nov-14	118%	$ 182,573.21	$ 182,573.21	$ 182,573.21	100%
280	139379	Jan-13	Nov-14	118%	$ 197,369.81	$ 197,369.81	$ 197,369.81	100%
281	139388	Jan-13	Nov-14	118%	$ 120,177.10	$ 57,278.50	$ 57,278.50	100%
282	139390	Dec-12	Nov-14	118%	$ 137,004.01	$ 132,999.45	$ 132,999.45	100%
283	139391	Jan-13	Nov-14	118%	$ 234,775.51	$ 234,775.51	$ 234,775.51	100%
284	139394	Oct-13	Dec-14	113%	$ 55,681.62	$ 55,681.62	$ 55,681.62	100%
285	139395	Jan-13	Nov-14	118%	$ 60,088.55	$ 58,713.88	$ 58,713.88	100%
286	139397	Jan-13	Nov-14	118%	$ 126,108.80	$ 126,108.80	$ 126,108.80	100%
287	139398	Jan-13	Nov-14	118%	$ 232,956.95	$ 232,956.95	$ 232,956.95	100%
288	139402	Jan-13	Nov-14	118%	$ 69,768.58	$ 71,991.19	$ 71,991.19	100%
289	139404	Jan-13	Nov-14	118%	$ 151,385.84	$ 158,071.08	$ 158,071.08	100%
290	139405	Jan-13	Nov-14	118%	$ 216,532.20	$ 304,786.56	$ 304,786.56	100%
291	139406	Jan-13	Nov-14	118%	$ 266,211.45	$ 266,211.45	$ 266,211.45	100%
292	139407	Jan-13	Nov-14	118%	$ 62,274.22	$ 62,274.22	$ 62,274.22	100%
293	139408	Jan-13	Nov-14	118%	$ 31,957.26	$ 31,957.26	$ 31,957.26	100%
294	139409	Jan-13	Nov-14	118%	$ 71,243.65	$ 71,243.65	$ 71,243.65	100%
295	139410	Jan-13	Nov-14	118%	$ 81,931.94	$ 173,976.26	$ 173,976.26	100%
296	139411	Jan-13	Nov-14	118%	$ 109,367.94	$ 109,367.94	$ 109,367.94	100%
297	139412	Jan-13	Nov-14	118%	$ 119,444.42	$ 131,137.15	$ 131,137.15	100%
298	139413	Jan-13	Nov-14	118%	$ 139,204.67	$ 139,204.67	$ 139,204.67	100%
299	139440	Jan-13	Nov-14	118%	$ 125,213.33	$ 172,793.63	$ 172,793.63	100%
300	139441	Jan-13	Nov-14	118%	$ 123,111.21	$ 201,446.96	$ 201,446.96	100%
301	139447	Jan-13	Nov-14	118%	$ 121,561.02	$ 121,561.02	$ 121,561.02	100%
302	139448	Jan-13	Nov-14	118%	$ 193,985.00	$ 231,941.72	$ 231,941.72	100%
303	139449	Jan-14	Dec-14	116%	$ 65,925.51	$ 65,925.51	$ 65,925.51	100%
304	139450	Dec-13	Dec-14	116%	$ 43,579.56	$ 43,579.56	$ 43,579.56	100%
305	139451	Jan-13	Nov-14	118%	$ 19,542.68	$ 19,542.68	$ 19,542.68	100%
306	139453	Jan-13	Nov-14	118%	$ 125,065.88	$ 147,439.90	$ 147,439.90	100%
307	139454	Jan-13	Nov-14	118%	$ 26,031.00	$ 26,031.00	$ 26,031.00	100%
308	139455	Jan-13	Nov-14	118%	$ 72,943.96	$ 72,943.96	$ 72,943.96	100%
309	139456	Jan-13	Nov-14	118%	$ 127,009.24	$ 170,892.74	$ 170,892.74	100%
310	139458	Jan-13	Nov-14	118%	$ 127,282.01	$ 178,252.97	$ 178,252.97	100%
311	139460	Jan-14	Jan-15	107%	$ 192,455.50	$ 192,455.50	$ 192,455.50	100%
312	139474	Mar-13	Nov-14	120%	$ 587,821.25	$ 540,795.26	$ 540,795.26	100%
313	139475	Mar-13	Nov-14	120%	$ 210,916.03	$ 211,176.88	$ 211,176.88	100%
314	139478	Mar-13	Dec-14	109%	$ 170,993.00	$ 165,240.37	$ 165,240.37	100%
315	139479	Mar-13	Dec-14	109%	$ 832,224.88	$ 824,494.31	$ 824,494.31	100%
316	139486	Mar-13	Nov-14	120%	$ 11,792.00	$ 5,399.82	$ 5,399.82	100%
317	139502	May-13	Nov-14	122%	$ 221,991.22	$ 147,307.29	$ 147,307.29	100%
318	139522	Apr-13	Dec-14	109%	$ 267,482.52	$ 200,560.09	$ 200,560.09	100%
319	139523	Apr-13	Nov-14	121%	$ 265,257.83	$ 200,104.67	$ 200,104.67	100%
320	139549	May-13	Nov-14	122%	$ 246,697.35	$ 122,768.59	$ 122,768.59	100%
321	139603	Apr-13	Nov-14	121%	$ 70,797.57	$ 81,541.70	$ 81,541.70	100%
322	139657	May-13	Nov-14	122%	$ 82,426.25	$ 71,318.89	$ 71,318.89	100%
323	139669	May-13	Jan-15	104%	$ 3,572,030.76	$ 2,559,664.45	$ 2,559,664.45	100%
324	139676	May-13	Dec-14	110%	$ 35,704.06	$ 41,852.44	$ 41,852.44	100%

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (H/G)
325	139701	Sep-13	Dec-14	112%	$ 1,759,934.44	$ 1,101,018.81	$ 1,101,018.81	100%
326	139743	Mar-14	Nov-14	149%	$ 237,050.70	$ 53,764.99	$ 53,764.99	100%
327	139744	Sep-14	Dec-14	173%	$ 711,159.00	$ 725,181.28	$ 725,181.28	100%
328	139748	Jun-14	Nov-14	178%	$ 142,270.45	$ 28,964.89	$ 28,964.89	100%
329	139751	Aug-13	Dec-14	112%	$ 1,276,332.45	$ 1,325,670.44	$ 1,325,670.44	100%
330	139753	Jan-14	Dec-14	116%	$ 142,291.25	$ 197,826.23	$ 197,826.23	100%
331	139803	Dec-13	Jan-15	107%	$ 75,207.61	$ 116,107.07	$ 116,107.07	100%
332	139804	Dec-13	Apr-15	93%	$ 69,191.00	$ 69,191.00	$ 69,191.00	100%
333	139806	Dec-13	Feb-15	106%	$ 367,000.29	$ 369,314.75	$ 369,314.75	100%
334	139807	Dec-13	Jan-15	115%	$ 181,000.71	$ 181,800.00	$ 181,800.00	100%
335	139809	Sep-13	Nov-14	128%	$ 57,001.04	$ 25,489.44	$ 25,489.44	100%
336	139811	Sep-13	Nov-14	128%	$ 95,000.46	$ 170,595.40	$ 170,595.40	100%
337	139812	Dec-13	Nov-14	136%	$ 52,143.94	$ 79,130.66	$ 79,130.66	100%
338	139813	Jul-13	Nov-14	125%	$ 358,944.96	$ 209,589.81	$ 209,589.81	100%
339	139816	Jul-13	Nov-14	125%	$ 304,143.13	$ 149,007.08	$ 149,007.08	100%
340	139837	Sep-13	Nov-14	129%	$ 119,311.83	$ 35,314.33	$ 35,314.33	100%
341	139840	Jun-14	Jun-15	75%	$ 143,072.72	$ 137,979.30	$ 137,979.30	100%
342	139842	Nov-13	Nov-14	134%	$ 105,290.64	$ 93,243.25	$ 93,243.25	100%
343	139845	Jun-13	Nov-14	124%	$ 102,309.11	$ 125,346.40	$ 125,346.40	100%
344	139856	Nov-13	Nov-14	134%	$ 44,427.68	$ 97,266.91	$ 97,266.91	100%
345	139860	May-13	Nov-14	116%	$ 492,580.45	$ 644,011.61	$ 644,011.61	100%
346	139882	May-13	Nov-14	122%	$ 73,045.50	$ 73,192.83	$ 73,192.83	100%
347	139941	Jan-13	Nov-14	118%	$ 112,515.10	$ 269,396.28	$ 269,396.28	100%
348	139965	Jul-14	Dec-15	43%	$ 358,100.00	$ 230,000.00	$ 10,000.00	4%
349	139967	Jul-14	Dec-15	43%	$ 606,000.00	$ 360,000.00	$ 10,000.00	3%
350	139979	Jul-14	Sep-15	50%	$ 1,969,054.79	$ 1,973,959.68	$ 932,332.31	47%
351	139980	Oct-13	Dec-14	113%	$ 731,681.75	$ 670,059.56	$ 670,059.56	100%
352	139996	Mar-14	Dec-14	121%	$ 1,569,401.28	$ 1,213,281.45	$ 1,213,281.45	100%
353	139997	May-13	Dec-14	110%	$ 100,620.55	$ 4,008.12	$ 4,008.12	100%
354	139999	May-13	Dec-14	116%	$ 1,388,934.00	$ 1,404,499.70	$ 1,404,499.70	100%
355	140000	May-13	Nov-14	123%	$ 54,528.52	$ 33,762.45	$ 33,762.45	100%
356	140018	Mar-14	Dec-14	119%	$ 15,200.00	$ 199,358.61	$ 199,358.61	100%
357	140041	May-13	Dec-15	70%	$ 401,247.60	$ 450,553.30	$ 450,553.30	100%
358	140063	Jun-14	Jul-15	64%	$ 258,444.61	$ 259,868.91	$ 156,417.91	60%
359	140064	Mar-14	Dec-14	119%	$ 68,487.07	$ 34,382.45	$ 34,382.45	100%
360	140081	Feb-14	Feb-15	100%	$ 128,425.13	$ 321,488.28	$ 321,488.28	100%
361	140136	Mar-14	Dec-14	119%	$ 20,546.62	$ 21,493.35	$ 21,493.35	100%
362	140241	Jul-13	Dec-14	111%	$ 112,500.00	$ 161,342.51	$ 161,342.51	100%
363	140271	Aug-13	Nov-14	126%	$ (17,995.00)	$ -	$ -	100%
364	140278	Aug-13	Nov-14	127%	$ 392,561.56	$ 224,722.20	$ 224,722.20	100%
365	140279	May-14	Feb-15	100%	$ 333,450.90	$ 587,533.91	$ 587,533.91	100%
366	140395	Jan-14	Jun-15	81%	$ 1,060,200.00	$ 1,060,100.00	$ 530,000.00	50%
367	140396	Nov-13	Dec-14	115%	$ 741,000.00	$ 404,000.00	$ 404,000.00	100%
368	140467	Jan-14	Dec-15	58%	$ 61,884.23	$ 38,264.29	$ 38,264.29	100%
369	140468	Jan-14	Dec-15	58%	$ 66,000.89	$ 25,667.84	$ 25,667.84	100%
370	140469	Jan-14	Mar-15	93%	$ 232,628.82	$ 231,445.22	$ 231,445.22	100%
371	140474	Jan-14	Dec-15	58%	$ 70,130.40	$ 16,675.01	$ 16,675.01	100%
372	140478	Oct-13	Dec-14	113%	$ 142,254.95	$ 133,254.96	$ 133,254.96	100%
373	140479	Jan-14	Dec-14	116%	$ 255,867.03	$ 296,053.61	$ 296,053.61	100%
374	140483	Jan-14	Dec-15	58%	$ 43,247.08	$ 21,531.82	$ 21,531.82	100%
375	140485	Jan-14	Dec-15	58%	$ 55,870.55	$ 34,435.87	$ 34,435.87	100%
376	140487	Jan-14	Dec-15	58%	$ 32,727.52	$ 23,913.80	$ 23,913.80	100%
377	140488	Aug-13	Dec-14	116%	$ 60,792.03	$ 11,055.97	$ 11,055.97	100%
378	140489	Jan-14	Dec-15	58%	$ 67,675.84	$ 32,164.06	$ 32,164.06	100%

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379	140491	Jan-14	Dec-15	58%	$ 40,909.40	$ 19,131.04	$ 19,131.04	100%
380	140492	Jan-14	Nov-14	139%	$ 72,558.97	$ 68,676.23	$ 68,676.23	100%
381	140493	Jan-14	Dec-15	58%	$ 49,091.28	$ 25,109.49	$ 25,109.49	100%
382	140494	Jan-14	Dec-15	58%	$ 49,091.28	$ 25,109.49	$ 25,109.49	100%
383	140495	Jan-14	Feb-15	100%	$ 118,843.22	$ 121,447.50	$ 121,447.50	100%
384	140499	Jan-14	Dec-14	116%	$ 87,603.20	$ 86,884.05	$ 86,884.05	100%
385	140500	Aug-13	Dec-14	111%	$ 210,474.33	$ 63,994.03	$ 63,994.03	100%
386	140504	Jan-14	Dec-14	116%	$ 94,714.90	$ 93,071.23	$ 93,071.23	100%
387	140505	Jan-14	Dec-14	116%	$ 60,403.01	$ 84,486.87	$ 84,486.87	100%
388	140506	Aug-13	Dec-14	111%	$ 109,049.04	$ 135,080.35	$ 135,080.35	100%
389	140507	Aug-13	Dec-14	111%	$ 87,406.13	$ 84,101.92	$ 84,101.92	100%
390	140508	Jan-14	Dec-14	116%	$ 150,494.58	$ 131,614.21	$ 131,614.21	100%
391	140509	Jan-14	Dec-14	116%	$ 112,141.08	$ 103,729.91	$ 103,729.91	100%
392	140513	Jan-14	Dec-14	116%	$ 145,488.86	$ 164,228.60	$ 164,228.60	100%
393	140514	Jan-14	Dec-14	116%	$ 97,112.89	$ 209,453.16	$ 209,453.16	100%
394	140515	Jan-14	Dec-14	116%	$ 41,096.44	$ 41,734.65	$ 41,734.65	100%
395	140516	Jan-14	Dec-14	116%	$ 39,898.99	$ 40,576.69	$ 40,576.69	100%
396	140517	Jan-14	Dec-14	116%	$ 32,079.00	$ 34,531.80	$ 34,531.80	100%
397	140518	Jan-14	Dec-14	116%	$ 389,136.48	$ 399,297.61	$ 399,297.61	100%
398	140519	Jan-14	Dec-14	116%	$ 85,272.79	$ 82,573.80	$ 82,573.80	100%
399	140520	Jan-14	Dec-14	116%	$ 47,034.16	$ 47,044.55	$ 47,044.55	100%
400	140521	Jan-14	Dec-14	116%	$ 25,020.94	$ 25,018.84	$ 25,018.84	100%
401	140545	Jan-15	Dec-15	16%	$ 145,745.81	$ 147,514.97	$ 94,760.80	64%
402	140552	Jan-15	Dec-15	16%	$ 29,937.93	$ 30,697.43	$ 4,893.39	16%
403	140556	Jan-14	Jan-15	107%	$ 57,980.94	$ 55,528.20	$ 55,528.20	100%
404	140557	Jan-13	Mar-15	96%	$ 603,927.88	$ 704,355.00	$ 704,355.00	100%
405	140558	Oct-14	Dec-14	182%	$ 83,296.05	$ 79,509.54	$ 79,509.54	100%
406	140559	Jan-14	Dec-16	39%	$ 246,927.31	$ 92,924.06	$ 92,924.06	100%
407	140574	Jan-15	Dec-15	16%	$ 227,251.67	$ 232,872.85	$ 47,817.10	21%
408	140576	Jan-15	Dec-15	16%	$ 67,552.98	$ 69,227.67	$ 9,404.56	14%
409	140577	Jan-15	Dec-15	16%	$ 184,737.76	$ 189,304.65	$ 9,404.56	5%
410	140579	Jan-15	Dec-15	16%	$ 95,351.43	$ 96,340.87	$ 13,684.77	14%
411	140584	Jan-15	Dec-15	16%	$ 50,710.36	$ 50,770.63	$ 20,027.01	39%
412	140615	Jan-15	Dec-15	16%	$ 46,978.72	$ 48,475.51	$ 2,351.14	5%
413	140638	Jan-15	Dec-15	16%	$ 1,307,951.05	$ 1,305,626.96	$ 7,053.42	1%
414	141006	Jan-14	Dec-14	116%	$ 152,631.08	$ 155,932.46	$ 155,932.46	100%
415	141007	Jan-14	Dec-14	116%	$ 152,631.08	$ 152,567.72	$ 152,567.72	100%
416	141078	Jan-14	Dec-14	116%	$ 49,506.80	$ 48,841.18	$ 48,841.18	100%
417	141089	Jul-13	Dec-14	111%	$ 149,962.17	$ 86,504.76	$ 86,504.76	100%
418	141118	Jan-14	Dec-19	19%	$ 3,724,065.94	$ (114,665.71)	$ (114,665.71)	100%
419	141119	Jan-14	Dec-18	23%	$ 2,580,066.67	$ (37,233.67)	$ (37,233.67)	100%
420	141121	Jan-14	Dec-18	23%	$ 1,291,021.72	$ 111,335.40	$ 111,335.40	100%
421	141122	Jan-14	Dec-18	23%	$ 11,366,116.91	$ (381,306.16)	$ (381,306.16)	100%
422	141197	Jun-14	Dec-19	13%	$ 1,492,018.36	$ 1,182,847.30	$ 186,847.30	16%
423	141278	Mar-14	Dec-14	119%	$ 53,480.06	$ 52,476.66	$ 52,476.66	100%
424	141287	Mar-14	Dec-14	119%	$ 110,469.24	$ 109,587.25	$ 109,587.25	100%
425	141295	Mar-14	Dec-14	119%	$ 67,685.26	$ 110,839.58	$ 110,839.58	100%
426	141296	May-14	Jul-15	66%	$ 399,126.33	$ 396,955.33	$ 396,955.33	100%
427	141299	Mar-14	Jul-15	70%	$ 73,684.80	$ 72,615.65	$ 72,615.65	100%
428	141300	Sep-13	Dec-14	112%	$ 30,000.00	$ 23,114.81	$ 23,114.81	100%
429	141301	Sep-13	Dec-14	112%	$ 235,000.00	$ 231,404.64	$ 231,404.64	100%
430	141304	Mar-14	Jul-15	70%	$ 79,825.06	$ 79,432.77	$ 79,432.77	100%
431	141306	Jan-14	Dec-14	116%	$ 257,458.84	$ 255,855.64	$ 255,855.64	100%
432	141317	Jan-14	Dec-14	116%	$ 67,050.80	$ 166,446.59	$ 166,446.59	100%

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (H/G)
433	141325	May-14	Dec-14	124%	$ 66,684.80	$ 66,284.00	$ 66,284.00	100%
434	141334	May-14	Dec-14	124%	$ 214,914.00	$ 107,778.05	$ 107,778.05	100%
435	141351	Mar-14	Dec-14	119%	$ 257,029.40	$ 368,368.97	$ 368,368.97	100%
436	141358	Mar-14	Dec-14	119%	$ 30,173.16	$ 39,078.95	$ 39,078.95	100%
437	141363	Feb-14	Nov-14	130%	$ 55,876.00	$ 81,007.18	$ 81,007.18	100%
438	141374	Mar-14	Dec-14	119%	$ 58,800.05	$ 58,491.05	$ 58,491.05	100%
439	141378	May-14	Dec-14	124%	$ 67,060.06	$ 66,661.66	$ 66,661.66	100%
440	141379	May-14	Dec-14	124%	$ 127,587.00	$ 126,827.01	$ 126,827.01	100%
441	141380	Mar-14	Jul-15	70%	$ 24,631.00	$ 24,340.01	$ 24,340.01	100%
442	141381	Mar-14	Jul-15	70%	$ 14,039.02	$ 13,866.42	$ 13,866.42	100%
443	141389	Jul-13	Dec-17	36%	$ 2,176,530.00	$ 2,438,003.01	$ 869,513.01	36%
444	141391	Jan-14	Dec-19	19%	$ 320,000.00	$ 358,800.00	$ 34,800.00	10%
445	141394	Jul-13	Nov-14	126%	$ 487,205.56	$ 134,850.15	$ 134,850.15	100%
446	141661	Jan-13	Dec-18	36%	$ 50,000.00	$ 85,551.11	$ 85,551.11	100%
447	141678	Jan-15	Dec-15	16%	$ 15,000.49	$ 4,002.14	$ 667.04	17%
448	142326	Jan-14	Dec-14	116%	$ 168,000.00	$ 40,699.65	$ 40,699.65	100%
449	142371	Aug-13	Nov-14	126%	$ 256,018.56	$ 291,572.35	$ 291,572.35	100%
450	142391	Jan-14	Jan-15	107%	$ 107,038.17	$ 107,038.17	$ 107,038.17	100%
451	142474	Aug-13	Nov-14	127%	$ 727,401.24	$ 546,042.71	$ 546,042.71	100%
452	142510	Jan-14	Dec-14	116%	$ 44,500.00	$ 44,796.29	$ 44,796.29	100%
453	142522	Sep-13	Dec-14	112%	$ 411,019.73	$ 411,019.73	$ 411,019.73	100%
454	142523	Aug-13	Dec-14	111%	$ 287,426.27	$ 287,426.27	$ 287,426.27	100%
455	142524	Aug-13	Dec-14	111%	$ 118,785.11	$ 118,785.11	$ 118,785.11	100%
456	142525	Aug-13	Dec-14	111%	$ 103,783.76	$ 103,783.76	$ 103,783.76	100%
457	142526	Aug-13	Dec-14	111%	$ 163,669.85	$ 163,669.85	$ 163,669.85	100%
458	142543	Aug-13	Nov-14	127%	$ 55,566.04	$ 55,566.04	$ 55,566.04	100%
459	142569	Jan-14	Dec-14	116%	$ 216,796.33	$ 216,796.33	$ 216,796.33	100%
460	142575	Sep-13	Dec-14	112%	$ 229,941.88	$ 229,941.88	$ 229,941.88	100%
461	142671	Sep-13	Nov-14	129%	$ 35,295.66	$ 35,295.66	$ 35,295.66	100%
462	142676	Sep-13	Nov-14	129%	$ 47,963.67	$ 47,963.67	$ 47,963.67	100%
463	142677	Sep-13	Nov-14	129%	$ 21,349.37	$ 21,349.37	$ 21,349.37	100%
464	142695	Sep-13	Dec-14	112%	$ 55,414.36	$ 55,414.36	$ 55,414.36	100%
465	142699	Sep-13	Dec-14	112%	$ 334,473.22	$ 334,473.22	$ 334,473.22	100%
466	142736	Sep-13	Nov-14	129%	$ 298,464.85	$ 298,464.85	$ 298,464.85	100%
467	142760	Oct-13	Nov-14	131%	$ 197,908.40	$ 197,908.40	$ 197,908.40	100%
468	142762	Oct-13	Dec-14	113%	$ 15,598.14	$ 15,598.14	$ 15,598.14	100%
469	142769	Sep-13	Nov-14	130%	$ 6,169.36	$ 6,169.36	$ 6,169.36	100%
470	142799	Oct-13	Dec-14	114%	$ 28,843.60	$ 28,843.60	$ 28,843.60	100%
471	142816	Oct-13	Dec-14	113%	$ 305,288.19	$ 305,288.19	$ 305,288.19	100%
472	142817	Oct-13	Nov-14	131%	$ 175,826.89	$ 175,826.89	$ 175,826.89	100%
473	142834	Oct-13	Nov-14	122%	$ 29,328.00	$ 29,328.00	$ 29,328.00	100%
474	142837	Oct-13	Nov-14	131%	$ 12,601.56	$ 12,601.56	$ 12,601.56	100%
475	142843	Oct-13	Nov-14	132%	$ 18,324.17	$ 18,324.17	$ 18,324.17	100%
476	142860	Oct-13	Nov-14	132%	$ 25,682.68	$ 25,682.68	$ 25,682.68	100%
477	142884	Oct-13	Nov-14	122%	$ 47,320.00	$ 47,320.00	$ 47,320.00	100%
478	142896	Jan-14	Dec-14	116%	$ 1,312,721.71	$ 1,312,721.71	$ 1,312,721.71	100%
479	142897	Jan-14	Dec-14	116%	$ 1,048,519.65	$ 1,048,519.65	$ 1,048,519.65	100%
480	142898	Jan-14	Dec-14	116%	$ 703,708.01	$ 703,708.01	$ 703,708.01	100%
481	142900	Jan-14	Dec-14	116%	$ 775,612.99	$ 775,612.99	$ 775,612.99	100%
482	142901	Jan-14	Dec-14	116%	$ 703,859.48	$ 703,859.48	$ 703,859.48	100%
483	142902	Jan-14	Dec-14	116%	$ 1,116,484.18	$ 1,116,484.18	$ 1,116,484.18	100%
484	142915	Nov-13	Dec-15	61%	$ 128,897.93	$ 128,897.93	$ 128,897.93	100%
485	142942	Jan-13	Nov-14	118%	$ 28,682.56	$ 28,682.56	$ 28,682.56	100%
486	142945	Nov-13	Nov-14	134%	$ (4,196.33)	$ (4,196.33)	$ (4,196.33)	100%

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487	142968	Nov-13	Nov-14	133%	$ 86,696.25	$ 86,696.25	$ 86,696.25	100%
488	142984	Jan-14	Dec-14	116%	$ 458,594.60	$ 458,594.60	$ 458,594.60	100%
489	143015	Dec-13	Nov-14	136%	$ 115,850.82	$ 115,850.82	$ 115,850.82	100%
490	143016	Dec-13	Nov-14	136%	$ 59,223.03	$ 59,223.03	$ 59,223.03	100%
491	143017	Dec-13	Nov-14	136%	$ 178,315.96	$ 178,315.96	$ 178,315.96	100%
492	143024	Dec-13	Dec-14	115%	$ 98,062.49	$ 98,062.49	$ 98,062.49	100%
493	143033	Dec-13	Nov-14	137%	$ 20,128.52	$ 20,128.52	$ 20,128.52	100%
494	143043	Dec-13	Dec-16	40%	$ 21,131,049.03	$ 21,131,049.03	$ 0.00	0%
495	143049	Jul-14	Jun-15	66%	$ (2,946.50)	$ (2,946.50)	$ (7,698.90)	261%
496	143089	Dec-13	Nov-14	138%	$ 141,641.03	$ 141,641.03	$ 141,641.03	100%
497	143098	Mar-14	Nov-14	149%	$ 101,672.45	$ 101,672.45	$ 101,672.45	100%
498	143103	Dec-13	Nov-14	139%	$ 136,935.00	$ 136,935.00	$ 136,935.00	100%
499	143107	Jul-14	Mar-15	89%	$ 170,997.09	$ 170,997.09	$ 170,997.09	100%
500	143110	Jan-14	Feb-15	100%	$ 186,906.85	$ 186,906.85	$ 186,906.85	100%
501	143114	Jan-14	Dec-14	116%	$ 180,005.32	$ 180,005.32	$ 180,005.32	100%
502	143115	Jun-14	Jan-15	111%	$ 112,394.86	$ 112,394.86	$ 112,394.86	100%
503	143135	Jan-14	Mar-15	93%	$ 163,725.45	$ 163,725.45	$ 163,725.45	100%
504	143136	Jun-14	Mar-15	90%	$ 118,998.04	$ 118,998.04	$ 118,998.04	100%
505	143153	Jan-14	Nov-14	139%	$ 20,644.05	$ 20,644.05	$ 20,644.05	100%
506	143155	Jan-14	Nov-14	139%	$ 20,446.39	$ 20,446.39	$ 20,446.39	100%
507	143156	Jan-14	Nov-14	139%	$ 56,605.94	$ 56,605.94	$ 56,605.94	100%
508	143161	Jan-14	Nov-14	139%	$ 151,447.23	$ 151,447.23	$ 151,447.23	100%
509	143162	Jan-14	Dec-14	116%	$ 186,009.92	$ 186,009.92	$ 186,009.92	100%
510	143174	Feb-14	Dec-14	118%	$ 528,545.51	$ 528,545.51	$ 528,545.51	100%
511	143175	Feb-14	Dec-14	118%	$ 277,854.55	$ 277,854.55	$ 277,854.55	100%
512	143183	Jan-14	Nov-14	127%	$ 15,602.25	$ 15,602.25	$ 15,602.25	100%
513	143229	Sep-12	Nov-14	115%	$ 133,170.30	$ 133,170.30	$ 133,170.30	100%
514	143256	Jan-14	Nov-14	142%	$ 12,038.16	$ 12,038.16	$ 12,038.16	100%
515	143309	Jan-14	Nov-14	143%	$ 7,263.86	$ 7,263.86	$ 7,263.86	100%
516	143325	Jan-14	Jan-15	107%	$ 195,177.40	$ 195,177.40	$ 195,177.40	100%
517	143336	Feb-14	Dec-14	119%	$ 30,452.26	$ 30,452.26	$ 30,452.26	100%
518	143358	Feb-14	Nov-14	145%	$ 70,905.99	$ 70,905.99	$ 70,905.99	100%
519	143376	Feb-14	Nov-14	145%	$ 95,050.39	$ 95,050.39	$ 95,050.39	100%
520	143377	Feb-14	Nov-14	145%	$ 39,688.00	$ 39,688.00	$ 39,688.00	100%
521	143387	Oct-13	Nov-14	131%	$ 9,765.15	$ 9,765.15	$ 9,765.15	100%
522	143417	Feb-14	Nov-14	147%	$ 7,365.24	$ 7,365.24	$ 7,365.24	100%
523	143432	Feb-14	Nov-14	146%	$ 238,332.86	$ 238,332.86	$ 238,332.86	100%
524	143433	Feb-14	Nov-14	132%	$ 6,000.00	$ 6,000.00	$ 6,000.00	100%
525	143485	Mar-14	Nov-14	150%	$ 103,454.24	$ 103,454.24	$ 103,454.24	100%
526	143486	Mar-14	Nov-14	150%	$ 29,940.14	$ 29,940.14	$ 29,940.14	100%
527	143505	Apr-14	Nov-14	156%	$ 18,772.33	$ 18,772.33	$ 18,772.33	100%
528	143509	Mar-14	Nov-14	151%	$ 53,844.81	$ 53,844.81	$ 53,844.81	100%
529	143512	Mar-14	Dec-14	120%	$ 46,731.37	$ 46,731.37	$ 46,731.37	100%
530	143514	Mar-14	Nov-14	151%	$ 24,603.21	$ 24,603.21	$ 24,603.21	100%
531	143516	Mar-14	Nov-14	149%	$ 31,070.70	$ 31,070.70	$ 31,070.70	100%
532	143539	Mar-14	Dec-14	132%	$ 99,259.87	$ 99,259.87	$ 99,259.87	100%
533	143572	Mar-13	Dec-14	109%	$ 34,333.12	$ 34,333.12	$ 34,333.12	100%
534	143574	Mar-14	Nov-14	152%	$ 2,241.20	$ 2,241.20	$ 2,241.20	100%
535	143583	Mar-14	Nov-14	149%	$ 4,145.35	$ 4,145.35	$ 4,145.35	100%
536	143584	Mar-14	Nov-14	133%	$ 8,625.63	$ 8,625.63	$ 8,625.63	100%
537	143627	Jan-14	Dec-14	116%	$ 81,585.73	$ 81,585.73	$ 81,585.73	100%
538	143638	Feb-14	Nov-14	148%	$ 4,363.88	$ 4,363.88	$ 4,363.88	100%
539	143645	Apr-14	Dec-14	122%	$ 97,924.27	$ 97,924.27	$ 97,924.27	100%
540	143649	Jan-14	Dec-14	116%	$ 36,445.50	$ 36,445.50	$ 36,445.50	100%

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541	143657	Apr-14	Dec-14	122%	$ 30,000.00	$ 30,000.00	$ 30,000.00	100%
542	143658	Apr-14	Dec-14	122%	$ 8,000.00	$ 8,000.00	$ 8,000.00	100%
543	143664	Apr-14	Jan-15	109%	$ 152,409.87	$ 152,409.87	$ 152,409.87	100%
544	143665	May-14	Dec-14	126%	$ 94,673.71	$ 94,673.71	$ 94,673.71	100%
545	143719	Apr-14	Nov-14	137%	$ 23,384.79	$ 23,384.79	$ 23,384.79	100%
546	143720	Apr-14	Nov-14	137%	$ 136,721.19	$ 136,721.19	$ 136,721.19	100%
547	143722	Apr-14	Nov-14	137%	$ 24,481.64	$ 24,481.64	$ 24,481.64	100%
548	143724	Mar-14	Nov-14	155%	$ 18,816.33	$ 18,816.33	$ 18,816.33	100%
549	143725	Mar-14	Nov-14	155%	$ 37,649.44	$ 37,649.44	$ 37,649.44	100%
550	143737	Apr-14	Dec-14	122%	$ 143,469.09	$ 143,469.09	$ 143,469.09	100%
551	143738	Apr-14	Dec-14	122%	$ 303,361.70	$ 303,361.70	$ 303,361.70	100%
552	143740	Apr-14	Dec-14	122%	$ 56,176.43	$ 56,176.43	$ 56,176.43	100%
553	143741	Apr-14	Dec-14	122%	$ 56,535.14	$ 56,535.14	$ 56,535.14	100%
554	143746	May-14	Dec-14	124%	$ 698,382.74	$ 698,382.74	$ 698,382.74	100%
555	143748	May-14	Mar-15	90%	$ 340,000.00	$ 340,000.00	$ 340,000.00	100%
556	143753	May-14	Mar-15	91%	$ 100,000.00	$ 100,000.00	$ 100,000.00	100%
557	143755	Apr-14	Dec-15	51%	$ 1,293,472.36	$ 1,293,472.36	$ 817,205.67	63%
558	143766	Apr-14	Nov-14	160%	$ 10,000.00	$ 10,000.00	$ 10,000.00	100%
559	143775	Apr-14	Nov-14	137%	$ 371,972.98	$ 371,972.98	$ 371,972.98	100%
560	143776	Apr-14	Nov-14	137%	$ 279,398.38	$ 279,398.38	$ 279,398.38	100%
561	143778	Apr-14	Nov-14	156%	$ 24,481.64	$ 24,481.64	$ 24,481.64	100%
562	143787	Apr-14	Nov-14	137%	$ 7,364.37	$ 7,364.37	$ 7,364.37	100%
563	143788	Apr-14	Dec-14	122%	$ 8,213.86	$ 8,213.86	$ 8,213.86	100%
564	143789	Apr-14	Nov-14	161%	$ 49,959.83	$ 49,959.83	$ 49,959.83	100%
565	143794	Apr-14	Dec-14	123%	$ 29,190.53	$ 29,190.53	$ 29,190.53	100%
566	143803	Apr-14	Nov-14	164%	$ 306,000.00	$ 306,000.00	$ 306,000.00	100%
567	143842	May-14	Dec-14	124%	$ 830,000.00	$ 830,000.00	$ 830,000.00	100%
568	143851	May-14	Dec-14	125%	$ 28,063.51	$ 28,063.51	$ 28,063.51	100%
569	143859	May-14	Nov-14	166%	$ 35,453.66	$ 35,453.66	$ 35,453.66	100%
570	143862	May-14	Nov-14	165%	$ 50,017.96	$ 50,017.96	$ 50,017.96	100%
571	143863	May-14	Nov-14	165%	$ 49,827.83	$ 49,827.83	$ 49,827.83	100%
572	143872	May-14	Dec-14	125%	$ 1.20	$ 1.20	$ 1.20	100%
573	143982	May-14	Dec-14	125%	$ 35,367.78	$ 35,367.78	$ 35,367.78	100%
574	144038	May-14	Dec-21	10%	$ 11,928,361.00	$ 11,928,361.00	$ 4,264,981.00	36%
575	144039	Jul-14	Mar-15	88%	$ 116,396.88	$ 116,396.88	$ 116,396.88	100%
576	144054	May-14	Dec-15	50%	$ 269,476.41	$ 269,476.41	$ 155,680.31	58%
577	144079	May-14	Nov-14	142%	$ 6,136.68	$ 6,136.68	$ 6,136.68	100%
578	144081	May-14	Dec-14	126%	$ 1.10	$ 1.10	$ 1.10	100%
579	144098	May-14	Nov-14	173%	$ 4,819.17	$ 4,819.17	$ 4,819.17	100%
580	144099	May-14	Nov-14	173%	$ 41,427.60	$ 41,427.60	$ 41,427.60	100%
581	144113	May-14	Nov-14	173%	$ 8,914.20	$ 8,914.20	$ 8,914.20	100%
582	144166	Feb-15	Dec-15	8%	$ 100,040.61	$ 100,040.61	$ 24,850.67	25%
583	144174	May-14	Dec-15	49%	$ 76,390.29	$ 76,390.29	$ 41,380.40	54%
584	144185	May-14	Dec-15	48%	$ 50,210.97	$ 50,210.97	$ 5,120.82	10%
585	144229	May-14	Nov-14	175%	$ 21,231.65	$ 21,231.65	$ 21,231.65	100%
586	144243	May-14	Dec-15	48%	$ 894,903.91	$ 894,903.91	$ 202,299.46	23%
587	144244	May-14	Dec-15	48%	$ 43,238.38	$ 43,238.38	$ 43,238.38	100%
588	144246	May-14	Dec-15	48%	$ 222,994.84	$ 222,994.84	$ 114,371.29	51%
589	144249	May-14	Dec-15	48%	$ 603,313.82	$ 603,313.82	$ 43,540.46	7%
590	144251	May-14	Dec-15	48%	$ 29,483.54	$ 29,483.54	$ 20,172.95	68%
591	144304	Jun-14	Nov-14	178%	$ 14,499.66	$ 14,499.66	$ 14,499.66	100%
592	144307	Jun-14	Nov-14	178%	$ 6,402.07	$ 6,402.07	$ 6,402.07	100%
593	144310	Jul-14	Dec-14	133%	$ 744,838.60	$ 744,838.60	$ 744,838.60	100%
594	144341	May-13	Dec-15	68%	$ 174,092.52	$ 174,092.52	$ 174,092.52	100%

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (H/G)
595	144430	Nov-14	Dec-15	30%	$ 105,000.00	$ 105,000.00	$ 105,000.00	100%
596	144455	Nov-14	Jul-16	19%	$ 2,200,000.00	$ 2,200,000.00	$ 625,000.00	28%
597	144458	Jul-14	Dec-14	132%	$ 155,000.11	$ 155,000.11	$ 155,000.11	100%
598	144488	Jun-14	Dec-15	47%	$ 4,061,321.44	$ 4,061,321.44	$ 714,680.10	18%
599	144491	Jun-14	Dec-14	129%	$ 50,000.01	$ 50,000.01	$ 50,000.01	100%
600	144540	May-14	Jan-15	111%	$ 331,481.05	$ 331,481.05	$ 331,481.05	100%
601	144610	Jun-14	Dec-16	28%	$ 17,831,000.00	$ 17,831,000.00	$ 1,685,000.00	9%
602	144612	Jun-14	Dec-15	46%	$ 520,000.00	$ 520,000.00	$ 520,000.00	100%
603	144642	Jul-14	Nov-14	228%	$ 9,539.84	$ 9,539.84	$ 9,539.84	100%
604	144658	Jan-14	Dec-14	116%	$ 225,000.00	$ 225,000.00	$ 225,000.00	100%
605	144663	Jun-14	Dec-14	130%	$ 26,099.38	$ 26,099.38	$ 26,099.38	100%
606	144668	Jun-14	Dec-14	130%	$ 25,025.38	$ 25,025.38	$ 25,025.38	100%
607	144671	Jun-14	Dec-14	130%	$ 140,440.01	$ 140,440.01	$ 140,440.01	100%
608	144695	Aug-14	Jan-15	117%	$ 88,509.36	$ 88,509.36	$ 88,509.36	100%
609	144697	Jun-14	Nov-14	194%	$ 43,500.53	$ 43,500.53	$ 43,500.53	100%
610	144698	Jun-14	Dec-14	132%	$ 37,000.00	$ 37,000.00	$ 37,000.00	100%
611	144711	Jan-15	Dec-16	8%	$ 71,662.86	$ 71,662.86	$ 6,120.01	9%
612	144713	Jan-15	Dec-16	8%	$ 60,000.20	$ 60,000.20	$ 3,186.34	5%
613	144726	Jan-15	Dec-16	8%	$ 50,933.93	$ 50,933.93	$ 4,738.04	9%
614	144737	Jan-15	Dec-16	8%	$ 2,513,466.64	$ 2,513,466.64	$ 306,320.44	12%
615	144744	Jan-15	Dec-15	16%	$ 235,180.20	$ 235,180.20	$ 58,795.05	25%
616	144756	Jul-14	Nov-14	197%	$ 5,697.03	$ 5,697.03	$ 5,697.03	100%
617	144769	Aug-14	Dec-15	41%	$ 2,394,668.01	$ 2,394,668.01	$ 2,351.14	0%
618	144774	Jan-15	Dec-15	16%	$ 100,333.23	$ 100,333.23	$ 5,016.17	5%
619	144930	Jul-14	Nov-14	197%	$ 6,349.77	$ 6,349.77	$ 6,349.77	100%
620	144931	Jul-14	Nov-14	197%	$ 5,133.18	$ 5,133.18	$ 5,133.18	100%
621	144950	Jul-14	Jan-15	114%	$ 131,565.52	$ 131,565.52	$ 131,565.52	100%
622	144953	Jan-15	Dec-15	16%	$ 118,451.00	$ 118,451.00	$ 11,845.10	10%
623	144988	Jan-15	Sep-15	21%	$ 75,000.00	$ 75,000.00	$ 40,000.00	53%
624	144999	Jul-14	Dec-14	135%	$ 100,437.96	$ 100,437.96	$ 100,437.96	100%
625	145038	Jul-14	Nov-14	209%	$ 9,548.00	$ 9,548.00	$ 9,548.00	100%
626	145089	Jun-14	Nov-14	159%	$ 51,501.86	$ 51,501.86	$ 51,501.86	100%
627	145405	Jan-15	Dec-19	3%	$ 2,506,735.00	$ 2,506,735.00	$ 31,916.70	1%
628	145801	Jan-15	Dec-15	16%	$ 478,000.00	$ 478,000.00	$ 100,000.00	21%
629	145817	Jul-14	Nov-14	225%	$ 15,000.00	$ 15,000.00	$ 15,000.00	100%
630	145840	Aug-14	Nov-14	229%	$ 15,000.00	$ 15,000.00	$ 15,000.00	100%
631	145844	Jun-14	Dec-14	149%	$ 50,857.56	$ 50,857.56	$ 50,857.56	100%
632	145882	Aug-14	Nov-14	179%	$ 104,999.99	$ 104,999.99	$ 104,999.99	100%
633	145883	Apr-14	Dec-14	122%	$ 275,156.93	$ 275,156.93	$ 275,156.93	100%
634	145884	Aug-14	Dec-14	177%	$ 73,964.31	$ 73,964.31	$ 73,964.31	100%
635	145885	Jun-14	Dec-14	149%	$ 12,003.65	$ 12,003.65	$ 12,003.65	100%
636	145886	Jul-14	Nov-14	159%	$ 70,002.29	$ 70,002.29	$ 70,002.29	100%
637	145887	Aug-14	Dec-15	40%	$ 400,000.00	$ 400,000.00	$ 400,000.00	100%
638	145926	May-14	Dec-14	127%	$ 68,000.30	$ 68,000.30	$ 68,000.30	100%
639	145927	Jun-14	Nov-14	151%	$ 18,893.06	$ 18,893.06	$ 18,893.06	100%
640	146003	Aug-14	Nov-14	247%	$ 6,000.00	$ 6,000.00	$ 6,000.00	100%
641	146052	Aug-14	Dec-14	144%	$ 16,964.31	$ 16,964.31	$ 16,964.31	100%
642	001KU14	Feb-14	Dec-14	118%	$ 109,249.88	$ 218,500.00	$ 218,500.00	100%
643	002KU15	Jan-15	Dec-15	16%	$ 35,625.00	$ 35,625.00	$ 5,937.50	17%
644	003KU14	Mar-14	Nov-14	152%	$ 40,391.83	$ 45,877.38	$ 45,877.38	100%
645	003KU15	Jan-15	Dec-15	16%	$ 47,499.96	$ 50,000.00	$ 8,333.34	17%
646	004KU14	Jan-14	Dec-15	58%	$ 592,832.04	$ 669,999.74	$ 461,666.62	69%
647	005KU14	Jan-14	Dec-15	58%	$ 237,499.92	$ 400,679.99	$ 266,513.33	67%
648	008KU14	Jan-14	Dec-14	116%	$ 118,749.94	$ 119,010.90	$ 119,010.90	100%

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (H/G)
649	013KU14	Jan-14	Dec-14	116%	$ 33,381.53	$ 10,000.00	$ 10,000.00	100%
650	015KU14	Jan-14	Dec-14	116%	$ 24,999.96	$ 24,994.81	$ 24,994.81	100%
651	015KU15	Jan-15	Dec-15	16%	$ 75,000.00	$ 64,999.94	$ 6,500.00	10%
652	016KU14	Jan-14	Dec-14	116%	$ 24,999.96	$ 29,152.09	$ 29,152.09	100%
653	019KU14	Aug-13	Dec-14	112%	$ 750,000.00	$ 965,360.12	$ 965,360.12	100%
654	019KU15	Jan-15	Dec-15	16%	$ 949,999.99	$ 952,000.00	$ 158,666.66	17%
655	020KU14	Jan-14	Dec-14	116%	$ 14,250.00	$ 15,960.00	$ 15,960.00	100%
656	021KU14	Jan-14	Dec-14	116%	$ 1,377.48	$ 1,377.48	$ 1,377.48	100%
657	021KU15	Jan-15	Dec-15	16%	$ 125,000.04	$ 125,000.00	$ 20,833.34	17%
658	022KU14	Jan-14	Dec-14	116%	$ 19,000.08	$ 21,291.48	$ 21,291.48	100%
659	024KU15	Jan-15	Dec-15	16%	$ 118,749.96	$ 118,749.97	$ 19,791.66	17%
660	026KU15	Jan-15	Dec-15	16%	$ 237,500.04	$ 237,499.52	$ 39,583.28	17%
661	027KU15	Jan-15	Dec-15	8%	$ 14,250.00	$ 50,000.00	$ 20,000.00	40%
662	028KU14	Jan-14	Dec-14	116%	$ 45,124.92	$ 44,415.59	$ 44,415.59	100%
663	029KU15	Jan-15	Dec-15	16%	$ 71,120.96	$ 249,999.91	$ 41,666.64	17%
664	031KU14	Jan-14	Dec-14	116%	$ 23,749.92	$ 23,649.92	$ 23,649.92	100%
665	032KU14	Jan-14	Dec-14	116%	$ 1,425.00	$ 1,426.44	$ 1,426.44	100%
666	032KU15	Jan-14	Dec-14	116%	$ 332,499.95	$ 270,115.14	$ 270,115.14	100%
667	033KU15	Jan-15	Dec-15	16%	$ 33,250.03	$ 33,250.04	$ 5,541.68	17%
668	038KU14	Jan-14	Dec-14	116%	$ 570,682.44	$ 550,598.48	$ 550,598.48	100%
669	040KU15	Jan-15	Dec-15	16%	$ 125,000.04	$ 125,000.00	$ 20,833.32	17%
670	042KU14	Jan-14	Dec-14	116%	$ 142,500.20	$ 159,685.50	$ 159,685.50	100%
671	043KU15	Jan-15	Dec-15	16%	$ 21,999.96	$ 21,999.96	$ 2,000.00	9%
672	044KU14	Jan-14	Dec-14	116%	$ 228,000.00	$ 255,360.00	$ 255,360.00	100%
673	046KU14	Jan-14	Dec-14	116%	$ 55,000.00	$ 55,000.00	$ 55,000.00	100%
674	047KU15	Jan-15	Dec-15	16%	$ 212,499.96	$ 162,499.96	$ 14,772.72	9%
675	048KU14	Jan-14	Dec-14	116%	$ 744,406.12	$ 744,406.12	$ 744,406.12	100%
676	050KU14	Jan-14	Dec-14	116%	$ 125,000.04	$ 76,013.44	$ 76,013.44	100%
677	050KU15	Jan-15	Dec-15	16%	$ 24,999.96	$ 25,000.00	$ 2,500.00	10%
678	051KU14	Jan-14	Dec-14	116%	$ 47,499.96	$ 53,200.00	$ 53,200.00	100%
679	052KU14	Dec-13	Dec-14	116%	$ 56,327.72	$ 56,327.72	$ 56,327.72	100%
680	053KU14	Jan-14	Dec-14	116%	$ 159,233.66	$ 159,233.66	$ 159,233.66	100%
681	053KU15	Jan-15	Dec-15	16%	$ 95,000.04	$ 95,000.00	$ 8,636.36	9%
682	054KU14	Jan-14	Nov-14	127%	$ 73,415.05	$ 73,415.05	$ 73,415.05	100%
683	054KU15	Jan-15	Dec-15	16%	$ 100,000.15	$ 100,000.23	$ 9,090.92	9%
684	055KU14	Jan-14	Dec-14	117%	$ 100,101.51	$ 100,101.51	$ 100,101.51	100%
685	055KU15	Jan-15	Dec-15	16%	$ 106,875.00	$ 106,875.00	$ 17,812.50	17%
686	056KU14	Jan-14	Dec-14	116%	$ 124,937.45	$ 124,937.45	$ 124,937.45	100%
687	056KU15	Jan-15	Dec-15	16%	$ 24,999.96	$ 37,500.00	$ 3,409.09	9%
688	057KU14	Jan-14	Dec-14	116%	$ 20,056.63	$ 20,056.63	$ 20,056.63	100%
689	057KU15	Jan-15	Dec-15	16%	$ 75,000.00	$ 75,000.00	$ 6,818.19	9%
690	058KU14	Jan-14	Dec-14	116%	$ 47,674.06	$ 47,674.06	$ 47,674.06	100%
691	059KU14	Jan-14	Dec-14	116%	$ 24,851.66	$ 24,851.66	$ 24,851.66	100%
692	060KU14	Jan-14	Dec-14	116%	$ 131,468.33	$ 131,468.33	$ 131,468.33	100%
693	062KU14	Jan-14	Dec-14	116%	$ 226,827.24	$ 226,827.24	$ 226,827.24	100%
694	063KU14	Jan-14	Dec-14	116%	$ 249,904.52	$ 249,904.52	$ 249,904.52	100%
695	064KU14	Jan-14	Dec-14	116%	$ 12,507.67	$ 12,507.67	$ 12,507.67	100%
696	065KU14	Jan-14	Dec-14	116%	$ 25,150.22	$ 25,150.22	$ 25,150.22	100%
697	066KU14	Jan-14	Dec-14	116%	$ 27,509.32	$ 27,509.32	$ 27,509.32	100%
698	067KU14	Jan-14	Dec-14	116%	$ 129,966.95	$ 129,966.95	$ 129,966.95	100%
699	068KU14	Jan-14	Dec-14	116%	$ 145,063.70	$ 145,063.70	$ 145,063.70	100%
700	069KU14	Jan-14	Dec-14	116%	$ 25,001.11	$ 25,001.11	$ 25,001.11	100%
701	069KU15	Jan-15	Dec-15	16%	$ 528,499.92	$ 528,499.92	$ 96,090.90	18%
702	070KU14	Jan-14	Dec-14	116%	$ 25,012.34	$ 25,012.34	$ 25,012.34	100%

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703	071KU14	Jan-14	Dec-14	116%	$ 37,540.93	$ 37,540.93	$ 37,540.93	100%
704	072KU14	Jan-14	Dec-14	116%	$ 44,066.00	$ 44,066.00	$ 44,066.00	100%
705	073KU14	Jan-14	Dec-14	116%	$ 75,012.09	$ 75,012.09	$ 75,012.09	100%
706	073KU15	Jan-15	Dec-15	16%	$ 27,500.04	$ 27,500.00	$ 3,055.56	11%
707	074KU14	Jan-14	Dec-14	116%	$ 22,000.00	$ 22,000.00	$ 22,000.00	100%
708	074KU15	Jan-15	Dec-15	16%	$ 287,500.08	$ 287,499.94	$ 26,136.36	9%
709	075KU14	Jan-14	Dec-14	116%	$ 233,190.96	$ 233,190.96	$ 233,190.96	100%
710	076KU14	Jan-14	Dec-14	116%	$ 60,053.43	$ 60,053.43	$ 60,053.43	100%
711	077KU14	Jan-14	Dec-14	116%	$ 265,000.00	$ 265,000.00	$ 265,000.00	100%
712	078KU14	Mar-14	Dec-14	120%	$ 149,123.21	$ 149,123.21	$ 149,123.21	100%
713	079KU14	Mar-14	Dec-14	120%	$ 250,206.15	$ 250,206.15	$ 250,206.15	100%
714	079KU15	Jan-15	Dec-15	16%	$ 50,000.04	$ 50,000.04	$ 5,555.56	11%
715	080KU14	Jan-14	Dec-15	58%	$ 1,163,869.47	$ 1,163,869.47	$ 691,069.31	59%
716	081KU14	Jan-14	Dec-14	116%	$ 285,000.14	$ 285,000.14	$ 285,000.14	100%
717	082KU15	Jan-15	Dec-15	16%	$ 65,000.04	$ 65,000.04	$ 10,833.34	17%
718	083KU14	Mar-14	Dec-14	120%	$ 49,974.91	$ 49,974.91	$ 49,974.91	100%
719	083KU15	Jan-15	Dec-15	16%	$ 142,500.00	$ 142,499.89	$ 23,749.98	17%
720	083KU16	Jan-14	Dec-14	116%	$ 121,629.91	$ 121,629.91	$ 121,629.91	100%
721	084KU14	Jan-14	Dec-14	116%	$ 49,117.36	$ 49,117.36	$ 49,117.36	100%
722	085KU14	Jan-14	Dec-14	116%	$ 159,600.00	$ 159,600.00	$ 159,600.00	100%
723	086KU14	Jan-14	Dec-14	116%	$ 149,000.00	$ 149,000.00	$ 149,000.00	100%
724	086KU15	Jan-15	Dec-15	16%	$ 24,999.96	$ 24,999.96	$ 6,250.00	25%
725	087KU14	Jan-14	Dec-15	58%	$ 309,399.73	$ 309,399.73	$ 163,566.53	53%
726	087KU15	Jan-15	Dec-15	16%	$ 99,999.96	$ 100,000.00	$ 9,090.91	9%
727	088KU14	Jan-14	Dec-14	116%	$ 240,000.00	$ 240,000.00	$ 240,000.00	100%
728	089KU14	Jan-14	Dec-14	116%	$ 50,000.00	$ 50,000.00	$ 50,000.00	100%
729	090KU15	Jan-15	Dec-15	16%	$ 71,250.00	$ 71,250.00	$ 11,875.00	17%
730	096KU15	Jan-15	Dec-15	16%	$ 75,050.04	$ 75,050.01	$ 12,508.32	17%
731	100KU17	Jan-14	Dec-14	116%	$ 346,749.96	$ 20,000.00	$ 20,000.00	100%
732	113KU15	Jan-15	Dec-15	16%	$ 674,999.92	$ 1,052,964.61	$ 95,724.06	9%
733	120KU14	Jan-14	Dec-14	116%	$ 1,115,747.50	$ 1,115,747.50	$ 1,115,747.50	100%
734	120KU15	Jan-15	Dec-15	16%	$ 480,999.70	$ 480,999.70	$ 160,333.22	33%
735	121KU14	Jan-14	Dec-14	116%	$ 337,350.46	$ 337,350.46	$ 337,350.46	100%
736	121KU15	Jan-15	Dec-15	16%	$ 208,999.53	$ 208,999.53	$ 34,833.24	17%
737	122KU14	Jan-14	Dec-16	39%	$ 2,002,242.00	$ 2,002,242.00	$ 566,775.57	28%
738	123929KU	Jan-14	Nov-14	139%	$ 20,740.00	$ 20,740.00	$ 20,740.00	100%
739	124489KU	Jun-10	Nov-14	108%	$ 183,764.72	$ -	$ -	100%
740	130321KU	Jan-13	Dec-15	72%	$ 1,795,575.75	$ 364,974.66	$ 364,974.66	100%
741	131615KU	Jun-10	Dec-14	104%	$ 16,149.50	$ 44,677.42	$ 44,677.42	100%
742	131629KU	Jun-10	Nov-14	108%	$ 21,139.27	$ 17,357.16	$ 17,357.16	100%
743	131915KU	Jan-15	Nov-21	2%	$ 100,800.00	$ 248,900.00	$ 9,150.00	4%
744	131936KU	Jan-13	Nov-14	118%	$ 36,000.00	$ 21,751.62	$ 21,751.62	100%
745	131943KU	Aug-13	Nov-14	127%	$ 480,000.00	$ 158,221.89	$ 158,221.89	100%
746	131KU15	Jan-15	Dec-15	16%	$ 475,000.09	$ 475,000.09	$ 79,166.64	17%
747	132928KU	Apr-13	Nov-16	52%	$ 465,865.81	$ 478,316.74	$ 335,478.74	70%
748	133607KU	Jan-13	Nov-14	118%	$ 29,880.54	$ 6,184.35	$ 6,184.35	100%
749	133621KU	Jun-10	Dec-14	104%	$ 35,276.87	$ 22,670.72	$ 22,670.72	100%
750	133652KU	Jun-10	Dec-14	104%	$ 22,334.06	$ 22,387.77	$ 22,387.77	100%
751	133675KU	Jan-14	Dec-14	116%	$ 23,674.61	$ 23,961.72	$ 23,961.72	100%
752	133681KU	Jan-14	Dec-14	116%	$ 17,071.38	$ 16,305.15	$ 16,305.15	100%
753	133701KU	Jan-14	Dec-14	116%	$ 67,137.40	$ 82,608.75	$ 82,608.75	100%
754	133705KU	Jan-14	Dec-14	116%	$ 106,838.62	$ 108,134.32	$ 108,134.32	100%
755	133KU15	Jan-15	Dec-15	16%	$ 30,000.00	$ 30,000.00	$ 5,000.00	17%
756	134044KU	Jan-12	Nov-14	111%	$ 24,900.45	$ 15,725.32	$ 15,725.32	100%

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Line No.	Project No.	Date Construction Work Began	Estimated Project Completion Date	Percent of Elapsed Time	Original Budget Estimate	Most Recent Budget Estimate	Total Project Expenditures	Percent of Total Expenditures
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (H/G)
757	134110KU	Jun-13	Dec-14	110%	$ 2,454,545.00	$ 1,151,956.23	$ 1,151,956.23	100%
758	134111KU	Jul-14	Mar-17	24%	$ 2,591,190.00	$ 1,005,622.05	$ 266,490.00	27%
759	134112KU	Jan-14	Dec-14	116%	$ 386,799.84	$ 76,569.38	$ 76,569.38	100%
760	134687KU	Aug-13	Nov-14	126%	$ 529,483.50	$ 408,954.06	$ 408,954.06	100%
761	134KU15	Jan-15	Dec-15	16%	$ 142,500.00	$ 142,500.00	$ 23,750.00	17%
762	135697KU	Oct-11	Nov-14	111%	$ 160,106.11	$ 146,220.41	$ 146,220.41	100%
763	135810KU	Nov-11	Dec-14	105%	$ 221,467.13	$ 149,424.66	$ 149,424.66	100%
764	135KU15	Jan-15	Dec-15	16%	$ 99,999.94	$ 99,999.94	$ 9,090.89	9%
765	136480KU	Jan-13	Nov-22	22%	$ 1,220,000.00	$ 923,030.00	$ 113,363.30	12%
766	136545KU	Jan-14	Nov-14	127%	$ 5,685.94	$ 5,685.94	$ 5,685.94	100%
767	136546KU	Jan-14	Nov-14	139%	$ 15,290.00	$ 15,290.00	$ 15,290.00	100%
768	136KU15	Jan-15	Dec-15	16%	$ 25,000.00	$ 25,000.00	$ 4,166.66	17%
769	137671KU	Oct-13	Nov-14	130%	$ 1,340,251.49	$ 838,502.14	$ 838,502.14	100%
770	137819KU	Sep-12	Dec-14	107%	$ 32,499.99	$ 70,332.61	$ 70,332.61	100%
771	137826KU	Aug-13	Dec-14	111%	$ 82,499.98	$ 208,905.03	$ 208,905.03	100%
772	137KU15	Jan-15	Dec-15	16%	$ 12,500.00	$ 12,500.00	$ 2,083.34	17%
773	138687KU	Aug-12	Nov-14	115%	$ 140,225.01	$ 92,132.37	$ 92,132.37	100%
774	138772KU	Sep-12	Nov-14	115%	$ (84.75)	$ 10,990.84	$ 10,990.84	100%
775	138835KU	Aug-12	Nov-14	115%	$ 91,124.56	$ 97,419.53	$ 97,419.53	100%
776	138898KU	Dec-12	Dec-15	73%	$ 1,356,095.61	$ 1,413,201.53	$ 1,413,201.53	100%
777	138KU15	Jan-15	Dec-15	16%	$ 39,999.86	$ 39,999.86	$ 13,333.28	33%
778	139146KU	Jan-13	Nov-14	118%	$ 24,999.84	$ 28,121.82	$ 28,121.82	100%
779	139387KU	Feb-13	Nov-14	119%	$ 292,749.43	$ 431,564.63	$ 431,564.63	100%
780	139490KU	Feb-13	Nov-14	119%	$ 830,000.00	$ 739,953.70	$ 739,953.70	100%
781	139595KU	Jan-15	Nov-18	4%	$ 176,500.00	$ 176,500.00	$ 7,354.20	4%
782	139598KU	Jan-14	Nov-17	30%	$ 473,600.00	$ 439,692.66	$ 75,612.66	17%
783	139600KU	Jan-15	Nov-18	4%	$ 592,000.00	$ 280,200.00	$ 11,675.00	4%
784	139620KU	Jan-14	Dec-14	116%	$ 30,000.00	$ 30,000.00	$ 30,000.00	100%
785	139633KU	Jan-14	Nov-14	139%	$ 6,100.00	$ 6,100.00	$ 6,100.00	100%
786	139636KU	Jan-14	Nov-14	127%	$ 18,000.00	$ 18,316.00	$ 18,316.00	100%
787	139638KU	Jan-14	Nov-16	40%	$ 580,000.00	$ 520,157.00	$ 185,000.00	36%
788	139640KU	Jan-14	Dec-14	116%	$ 30,000.00	$ 30,000.00	$ 30,000.00	100%
789	139644KU	Jan-14	Dec-14	116%	$ 6,000.00	$ 11,964.08	$ 11,964.08	100%
790	139693KU	May-13	Nov-14	122%	$ 7,622.21	$ 7,622.21	$ 7,622.21	100%
791	139695KU	May-13	Nov-14	122%	$ 20,000.14	$ 22,757.46	$ 22,757.46	100%
792	139763KU	Jun-10	Dec-14	104%	$ 44,445.89	$ 7,270.49	$ 7,270.49	100%
793	139770KU	Jun-10	Dec-14	104%	$ 55,557.36	$ 55,200.00	$ 55,200.00	100%
794	139771KU	Jun-10	Dec-14	104%	$ 437,514.21	$ 253,777.72	$ 253,777.72	100%
795	139778KU	Jun-10	Dec-14	104%	$ 46,297.80	$ 20,443.72	$ 20,443.72	100%
796	139799KU	Jan-09	Dec-14	103%	$ 48,936.35	$ 48,936.35	$ 48,936.35	100%
797	139KU15	Jan-15	Dec-15	16%	$ 49,999.88	$ 49,999.88	$ 16,666.62	33%
798	140012KU	Jan-09	Dec-14	103%	$ 219,424.82	$ 219,424.82	$ 219,424.82	100%
799	140023KU	Jun-10	Dec-15	85%	$ 46,877.04	$ 153,659.78	$ 153,659.78	100%
800	140105KU	May-13	Nov-14	123%	$ 5,460,000.00	$ -	$ -	100%
801	140160KU	Jun-10	Dec-14	104%	$ 61,910.93	$ 645.44	$ 645.44	100%
802	140234KU	Jun-10	Dec-17	62%	$ 500,016.24	$ 502,616.36	$ 251,230.43	50%
803	140342KU	Jun-13	Dec-18	31%	$ 50,955.50	$ 40,930.80	$ 10,232.70	25%
804	140378KU	Jun-10	Dec-14	104%	$ 62,502.03	$ 65,639.91	$ 65,639.91	100%
805	140597KU	Jun-10	Dec-15	85%	$ 249,320.62	$ 249,320.62	$ 249,320.62	100%
806	140609KU	Jun-10	Dec-14	104%	$ 312,510.15	$ 120,667.16	$ 120,667.16	100%
807	140612KU	Jun-10	Dec-14	104%	$ 281,259.14	$ 59,837.70	$ 59,837.70	100%
808	140616KU	Jun-10	Dec-14	104%	$ 102,884.00	$ 103,569.00	$ 103,569.00	100%
809	140655KU	Sep-13	Dec-14	112%	$ 486,500.00	$ 616,828.11	$ 616,828.11	100%
810	140657KU	Sep-13	Dec-14	112%	$ 965,000.00	$ 963,829.08	$ 963,829.08	100%

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (H/G)
811	140919KU	Jun-10	Dec-14	104%	$ 500,016.24	$ 685,387.51	$ 685,387.51	100%
812	140KU15	Jan-15	Dec-15	16%	$ 24,999.93	$ 24,999.93	$ 8,333.32	33%
813	141114KU	Jul-13	Dec-14	111%	$ 62,500.00	$ 98,160.57	$ 98,160.57	100%
814	142496KU	Apr-14	Dec-15	52%	$ 97,223.12	$ 97,223.12	$ 97,223.12	100%
815	142497KU	Aug-13	Dec-14	112%	$ 162,487.00	$ 150,240.68	$ 150,240.68	100%
816	142652 KU	Sep-13	Nov-14	128%	$ 23,195.11	$ 23,195.11	$ 23,195.11	100%
817	142664KU	Sep-13	Nov-14	128%	$ 7,730.04	$ 7,730.04	$ 7,730.04	100%
818	142684KU	Sep-13	Nov-14	128%	$ 473,777.78	$ 473,777.78	$ 473,777.78	100%
819	142687KU	Sep-13	Nov-14	129%	$ 38,938.20	$ 38,938.20	$ 38,938.20	100%
820	142688KU	Oct-13	Nov-14	130%	$ 40,617.46	$ 40,617.46	$ 40,617.46	100%
821	142705KU	Jun-10	Nov-14	108%	$ 311,573.81	$ 311,573.81	$ 311,573.81	100%
822	142720KU	Sep-13	Dec-14	113%	$ 96,601.49	$ 96,601.49	$ 96,601.49	100%
823	142783 KU	Oct-13	Nov-14	131%	$ 17,667.40	$ 17,667.40	$ 17,667.40	100%
824	142818KU	Oct-13	Nov-14	131%	$ 351,493.31	$ 351,493.31	$ 351,493.31	100%
825	142819KU	Oct-13	Dec-14	113%	$ 6,595.44	$ 6,595.44	$ 6,595.44	100%
826	142831KU	Oct-13	Dec-14	113%	$ 24,727.42	$ 24,727.42	$ 24,727.42	100%
827	142846KU	Oct-13	Dec-14	114%	$ 147,047.69	$ 147,047.69	$ 147,047.69	100%
828	142880KU	Jan-09	Nov-14	106%	$ 242,203.68	$ 242,203.68	$ 242,203.68	100%
829	142989KU	Jun-10	Nov-14	108%	$ 23,956.57	$ 23,956.57	$ 23,956.57	100%
830	142997KU	Dec-13	Nov-14	136%	$ 28,016.23	$ 28,016.23	$ 28,016.23	100%
831	142KU15	Jan-15	Dec-15	16%	$ 124,999.96	$ 124,999.96	$ 17,857.13	14%
832	143009KU	Dec-13	Nov-14	137%	$ 37,988.90	$ 37,988.90	$ 37,988.90	100%
833	143070KU	Dec-13	Dec-15	59%	$ 47,325.19	$ 47,325.19	$ 47,325.19	100%
834	143104 KU	Jan-14	Nov-14	139%	$ 54,702.03	$ 54,702.03	$ 54,702.03	100%
835	143320KU	Jun-10	Dec-14	104%	$ 10,133.07	$ 10,133.07	$ 10,133.07	100%
836	143403 KU	Apr-14	Jan-15	109%	$ 70,500.14	$ 70,500.14	$ 70,500.14	100%
837	143570KU	Jan-14	Nov-14	139%	$ 50,267.96	$ 50,267.96	$ 50,267.96	100%
838	143585KU	Jun-10	Dec-14	104%	$ 108,828.10	$ 108,828.10	$ 108,828.10	100%
839	143640 KU	Mar-14	Dec-15	53%	$ 5,328,932.85	$ 5,328,932.85	$ 1,561,532.85	29%
840	143647KU	Mar-14	Nov-14	155%	$ 10,394.52	$ 10,394.52	$ 10,394.52	100%
841	143726KU	Jan-09	Dec-14	103%	$ 314,999.94	$ 314,999.94	$ 314,999.94	100%
842	143736 KU	May-14	Oct-14	170%	$ 10,513.67	$ 10,513.67	$ 10,513.67	100%
843	143792KU	Jun-10	Dec-14	104%	$ 9,747.63	$ 9,747.63	$ 9,747.63	100%
844	143824KU	Jan-14	Nov-14	139%	$ 5,527.46	$ 5,527.46	$ 5,527.46	100%
845	143833KU	Jan-14	Nov-14	127%	$ 18,331.71	$ 18,331.71	$ 18,331.71	100%
846	143864 KU	May-14	Oct-15	54%	$ 7,525,347.28	$ 7,525,347.28	$ 592,847.28	8%
847	143KU15	Jan-15	Dec-15	16%	$ 75,000.00	$ 75,000.00	$ 12,500.00	17%
848	144101KU	May-14	Nov-14	165%	$ 6,172.71	$ 6,172.71	$ 6,172.71	100%
849	144460KU	Apr-14	Dec-14	122%	$ 40,091.01	$ 40,091.01	$ 40,091.01	100%
850	144475KU	Jan-15	Nov-18	4%	$ 366,958.00	$ 366,958.00	$ 20,183.00	6%
851	144490KU	Jan-15	Nov-18	4%	$ 30,580.00	$ 30,580.00	$ 15,290.00	50%
852	144649KU	Apr-14	Dec-14	122%	$ 142,200.00	$ 142,200.00	$ 142,200.00	100%
853	144651KU	Apr-14	Dec-14	122%	$ 61,200.00	$ 61,200.00	$ 61,200.00	100%
854	144653KU	Apr-14	Dec-14	122%	$ 37,800.00	$ 37,800.00	$ 37,800.00	100%
855	144655KU	Apr-14	Dec-14	122%	$ 5,161.35	$ 5,161.35	$ 5,161.35	100%
856	144675KU	May-13	Dec-14	110%	$ 101,280.00	$ 101,280.00	$ 101,280.00	100%
857	144684KU	Apr-14	Dec-14	122%	$ 13,842.00	$ 13,842.00	$ 13,842.00	100%
858	144699KU	Apr-14	Nov-14	156%	$ 149,864.93	$ 149,864.93	$ 149,864.93	100%
859	145036KU	Apr-14	Dec-14	122%	$ 6,338.42	$ 6,338.42	$ 6,338.42	100%
860	145039KU	Jul-14	Dec-14	132%	$ 130,000.00	$ 130,000.00	$ 130,000.00	100%
861	145848KU	Apr-14	Dec-14	122%	$ 12,117.57	$ 12,117.57	$ 12,117.57	100%
862	145878KU	Apr-14	Dec-14	122%	$ 31,692.11	$ 31,692.11	$ 31,692.11	100%
863	145KU15	Jan-15	Dec-15	16%	$ 25,000.00	$ 25,000.00	$ 4,166.66	17%
864	146014KU	Apr-14	Dec-14	122%	$ 68,961.82	$ 68,961.82	$ 68,961.82	100%

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (H/G)
865	146KU15	Jan-15	Dec-15	16%	$ 15,000.00	$ 15,000.00	$ 1,875.00	13%
866	147KU15	Jan-15	Dec-15	16%	$ 37,499.98	$ 37,499.98	$ 6,249.98	17%
867	148KU15	Jan-15	Dec-15	16%	$ 62,500.00	$ 62,500.00	$ 10,416.68	17%
868	149KU15	Jan-15	Dec-15	16%	$ 50,000.00	$ 50,000.00	$ 8,333.34	17%
869	152KU15	Jan-15	Dec-15	16%	$ 37,499.99	$ 37,499.99	$ 4,166.67	11%
870	155KU15	Jan-15	Dec-15	16%	$ 100,000.00	$ 100,000.00	$ 16,666.66	17%
871	156KU15	Jan-15	Dec-15	16%	$ 28,250.00	$ 28,250.00	$ 18,833.32	67%
872	157KU15	Jan-15	Dec-15	16%	$ 51,066.49	$ 51,066.49	$ 4,642.41	9%
873	158KU15	Jan-15	Dec-15	16%	$ 449,999.73	$ 449,999.73	$ 74,999.98	17%
874	160KU15	Jan-15	Dec-15	16%	$ 65,000.00	$ 65,000.00	$ 10,833.34	17%
875	161KU15	Jan-15	Dec-15	16%	$ 74,999.82	$ 74,999.82	$ 12,499.96	17%
876	163KU15	Jan-15	Dec-15	16%	$ 249,999.58	$ 249,999.58	$ 41,666.58	17%
877	164KU15	Jan-15	Dec-15	16%	$ 49,999.86	$ 49,999.86	$ 4,545.45	9%
878	165KU15	Jan-15	Dec-15	16%	$ 94,999.91	$ 94,999.91	$ 15,833.32	17%
879	166KU15	Jan-15	Dec-15	16%	$ 12,500.00	$ 12,500.00	$ 2,083.34	17%
880	169KU15	Jan-15	Dec-15	16%	$ 124,999.93	$ 124,999.93	$ 20,833.34	17%
881	170KU15	Jan-15	Dec-15	16%	$ 99,999.86	$ 99,999.86	$ 16,666.62	17%
882	171KU15	Jan-15	Dec-15	16%	$ 37,500.06	$ 37,500.06	$ 6,250.00	17%
883	172KU15	Jan-15	Dec-15	16%	$ 99,999.85	$ 99,999.85	$ 7,181.80	7%
884	175KU15	Jan-15	Dec-15	16%	$ 63,833.00	$ 63,833.00	$ 10,638.82	17%
885	176KU15	Jan-15	Dec-15	16%	$ 137,499.79	$ 137,499.79	$ 13,749.97	10%
886	178KU15	Jan-15	Dec-15	16%	$ 37,499.98	$ 37,499.98	$ 9,374.98	25%
887	179KU15	Jan-15	Dec-15	16%	$ 949,999.43	$ 949,999.43	$ 158,333.24	17%
888	200KU15	Jan-15	Dec-16	8%	$ 500,000.03	$ 500,000.03	$ 32,916.66	7%
889	201KU14	Jan-14	Dec-14	117%	$ 93,094.57	$ 93,094.57	$ 93,094.57	100%
890	202KU15	Jan-15	Dec-16	8%	$ 224,999.97	$ 224,999.97	$ 11,363.64	5%
891	203KU14	Jan-14	Dec-14	116%	$ 67,200.18	$ 67,200.18	$ 67,200.18	100%
892	207KU14	Jan-14	Dec-14	116%	$ 135,712.49	$ 135,712.49	$ 135,712.49	100%
893	208KU14	Feb-14	Dec-14	119%	$ 182,493.02	$ 182,493.02	$ 182,493.02	100%
894	209KU14	Feb-14	Dec-14	119%	$ 43,767.00	$ 43,767.00	$ 43,767.00	100%
895	210KU14	Feb-14	Dec-14	119%	$ 159,471.07	$ 159,471.07	$ 159,471.07	100%
896	211KU14	Jan-14	Dec-14	116%	$ 10,000.00	$ 10,000.00	$ 10,000.00	100%
897	212KU14	Jan-14	Dec-14	116%	$ 5,891.41	$ 5,891.41	$ 5,891.41	100%
898	213KU14	Jan-14	Dec-14	116%	$ 36,443.96	$ 36,443.96	$ 36,443.96	100%
899	214KU14	Jan-14	Dec-14	116%	$ 148,583.95	$ 148,583.95	$ 148,583.95	100%
900	215KU14	Mar-14	Dec-14	120%	$ 139,339.44	$ 139,339.44	$ 139,339.44	100%
901	216KU14	Mar-14	Dec-14	120%	$ 96,287.95	$ 96,287.95	$ 96,287.95	100%
902	217KU14	Mar-14	Dec-14	120%	$ 121,424.65	$ 121,424.65	$ 121,424.65	100%
903	219KU14	Mar-14	Dec-14	120%	$ 34,399.86	$ 34,399.86	$ 34,399.86	100%
904	220KU14	Mar-14	Dec-14	120%	$ 83,653.11	$ 83,653.11	$ 83,653.11	100%
905	221KU14	Jan-14	Dec-14	117%	$ 25,974.73	$ 25,974.73	$ 25,974.73	100%
906	222KU14	Jan-14	Dec-14	116%	$ 162,451.00	$ 162,451.00	$ 162,451.00	100%
907	223KU14	Jan-14	Dec-14	116%	$ 14,401.32	$ 14,401.32	$ 14,401.32	100%
908	224KU14	Jan-14	Dec-14	116%	$ 193,954.16	$ 193,954.16	$ 193,954.16	100%
909	225KU14	Jan-14	Dec-14	116%	$ 140,198.53	$ 140,198.53	$ 140,198.53	100%
910	226KU14	Jan-14	Dec-14	116%	$ 28,250.00	$ 28,250.00	$ 28,250.00	100%
911	227KU14	Jan-14	Dec-14	116%	$ 717,288.74	$ 717,288.74	$ 717,288.74	100%
912	229KU14	Jan-14	Dec-14	116%	$ 14,480.20	$ 14,480.20	$ 14,480.20	100%
913	230KU14	Jan-14	Dec-14	116%	$ 17,472.00	$ 17,472.00	$ 17,472.00	100%
914	231KU14	Jan-14	Dec-14	116%	$ 93,500.09	$ 93,500.09	$ 93,500.09	100%
915	233KU14	Jan-14	Dec-14	116%	$ 61,600.00	$ 61,600.00	$ 61,600.00	100%
916	234KU14	Jan-14	Dec-15	58%	$ 140,000.00	$ 140,000.00	$ 140,000.00	100%
917	235KU14	Mar-14	Dec-14	120%	$ 37,400.00	$ 37,400.00	$ 37,400.00	100%
918	236KU14	Jan-14	Dec-15	58%	$ 88,732.00	$ 88,732.00	$ 88,732.00	100%

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919	237KU14	Jan-14	Dec-14	116%	$ 22,400.00	$ 22,400.00	$ 22,400.00	100%
920	238KU14	Jan-14	Dec-14	116%	$ 5,874.40	$ 5,874.40	$ 5,874.40	100%
921	239KU14	Jan-14	Dec-14	116%	$ 1,400.00	$ 1,400.00	$ 1,400.00	100%
922	240KU14	Jan-14	Dec-14	116%	$ 70,500.00	$ 70,500.00	$ 70,500.00	100%
923	241KU14	Jan-14	Dec-14	116%	$ 50,250.00	$ 50,250.00	$ 50,250.00	100%
924	242KU14	Jan-14	Dec-14	116%	$ 44,250.00	$ 44,250.00	$ 44,250.00	100%
925	243KU14	Jan-14	Dec-14	116%	$ 450,209.00	$ 450,209.00	$ 450,209.00	100%
926	244KU14	Jan-14	Dec-14	116%	$ 76,334.50	$ 76,334.50	$ 76,334.50	100%
927	246KU14	Jan-14	Dec-14	116%	$ 616,000.00	$ 616,000.00	$ 616,000.00	100%
928	400KU15	Jan-15	Dec-16	8%	$ 2,090,000.04	$ 2,090,000.04	$ 348,333.32	17%
929	CCAPR156	Jan-13	Dec-25	17%	$ 55,551.42	$ 132,459.04	$ 53,138.52	40%
930	CCAPR216	Jan-13	Dec-25	17%	$ 58,052.80	$ 184,382.78	$ 119,553.32	65%
931	CCAPR236	Jan-13	Dec-25	17%	$ 48,441.60	$ 153,036.39	$ 60,861.11	40%
932	CCAPR246	Jan-13	Dec-25	17%	$ 15,911.30	$ 103,546.15	$ 94,780.52	92%
933	CCAPR256	Jan-13	Dec-25	17%	$ 10,395.00	$ 40,064.54	$ 20,820.10	52%
934	CCAPR315	Jan-13	Dec-25	17%	$ 41,700.06	$ 142,487.75	$ 97,094.66	68%
935	CCAPR366	Jan-13	Dec-25	17%	$ 75,649.48	$ 111,745.79	$ 54,525.38	49%
936	CCAPR416	Jan-13	Dec-25	17%	$ 52,138.40	$ 50,442.06	$ 19,438.79	39%
937	CCAPR426	Jan-13	Dec-25	17%	$ 30,793.22	$ 56,959.72	$ 27,506.58	48%
938	CCAPR766	Jan-13	Dec-25	17%	$ 52,636.90	$ 81,391.35	$ 30,479.94	37%
939	CEMTR582	Jan-13	Dec-19	31%	$ 10,680,301.12	$ 10,998,423.92	$ 3,770,405.06	34%
940	CKM010514	Jan-14	Nov-14	140%	$ 7,292.99	$ 7,292.99	$ 7,292.99	100%
941	CKM020414	Feb-14	Nov-14	144%	$ 6,913.28	$ 6,913.28	$ 6,913.28	100%
942	CKM021314	Feb-14	Nov-14	146%	$ 392.09	$ 392.09	$ 392.09	100%
943	CKM030214	Mar-14	Nov-14	149%	$ 118.10	$ 118.10	$ 118.10	100%
944	CKM042814	Apr-14	Nov-14	163%	$ (1.78)	$ (1.78)	$ (1.78)	100%
945	CKM052114	May-14	Nov-14	147%	$ 17.66	$ 17.66	$ 17.66	100%
946	CKM060414	Jun-14	Dec-14	147%	$ 1.00	$ 1.00	$ 1.00	100%
947	CKM061014	Jun-14	Dec-14	144%	$ 1.00	$ 1.00	$ 1.00	100%
948	CKM070714	Jun-14	Dec-14	132%	$ 1.00	$ 1.00	$ 1.00	100%
949	CKM072614	Jul-14	Dec-14	137%	$ 1.00	$ 1.00	$ 1.00	100%
950	CKM103113	Oct-13	Nov-14	132%	$ 389,880.43	$ 389,880.43	$ 389,880.43	100%
951	CKM122113	Dec-13	Nov-14	138%	$ 46,052.72	$ 46,052.72	$ 46,052.72	100%
952	CNBCD156O	Jan-13	Dec-25	17%	$ 604,137.88	$ 1,096,107.16	$ 514,593.11	47%
953	CNBCD156U	Dec-12	Dec-25	17%	$ 89,258.54	$ 340,801.07	$ 196,446.04	58%
954	CNBCD216O	Jan-13	Dec-16	54%	$ 664,282.77	$ 1,774,690.41	$ 850,486.83	48%
955	CNBCD216U	Jan-13	Dec-25	17%	$ 512,173.69	$ 1,342,978.19	$ 634,330.42	47%
956	CNBCD236O	Jan-13	Dec-25	17%	$ 800,053.67	$ 1,131,166.55	$ 594,490.26	53%
957	CNBCD236U	Jan-13	Dec-25	17%	$ 491,398.57	$ 794,477.40	$ 499,766.55	63%
958	CNBCD246O	Jan-13	Dec-25	17%	$ 392,267.52	$ 1,109,576.91	$ 596,875.48	54%
959	CNBCD246U	Jan-13	Dec-25	17%	$ 348,693.93	$ 436,035.71	$ 235,132.36	54%
960	CNBCD256O	Jan-13	Dec-16	54%	$ 792,956.68	$ 1,424,436.43	$ 655,465.41	46%
961	CNBCD256U	Jan-13	Dec-25	17%	$ 563,349.94	$ 869,039.28	$ 434,853.63	50%
962	CNBCD315O	Dec-12	Dec-25	17%	$ 2,032,708.29	$ 3,589,605.01	$ 1,920,713.12	54%
963	CNBCD315U	Dec-12	Dec-25	17%	$ 1,833,579.66	$ 4,019,248.85	$ 1,941,180.32	48%
964	CNBCD366O	Jan-13	Dec-25	17%	$ 1,473,240.78	$ 2,112,665.03	$ 1,078,909.17	51%
965	CNBCD366U	Jan-13	Dec-25	17%	$ 707,108.50	$ 1,186,882.82	$ 569,997.47	48%
966	CNBCD416O	Dec-12	Dec-25	17%	$ 178,789.04	$ 611,064.55	$ 368,837.48	60%
967	CNBCD416U	Jan-13	Dec-25	17%	$ 102,790.07	$ 170,008.18	$ 69,136.12	41%
968	CNBCD426O	Jan-13	Dec-25	17%	$ 770,754.63	$ 1,098,236.90	$ 555,779.02	51%
969	CNBCD426U	Jan-13	Dec-25	17%	$ 866,543.73	$ 1,336,435.39	$ 641,728.37	48%
970	CNBCD766O	Jan-13	Dec-25	17%	$ 449,537.17	$ 654,227.88	$ 346,060.16	53%
971	CNBCD766U	Jan-13	Dec-25	17%	$ 183,898.38	$ 352,461.96	$ 181,183.65	51%
972	CNBRD156O	Dec-12	Dec-25	17%	$ 1,826,546.39	$ 3,188,239.96	$ 1,578,385.05	50%

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973	CNBRD156U	Dec-12	Dec-25	17%	$ 439,354.54	$ 881,793.87	$ 449,351.31	51%
974	CNBRD216O	Jan-13	Dec-25	17%	$ 883,464.41	$ 1,408,564.73	$ 726,497.54	52%
975	CNBRD216U	Jan-13	Dec-25	17%	$ 410,465.22	$ 851,039.04	$ 440,720.32	52%
976	CNBRD236O	Jan-13	Dec-25	17%	$ 750,518.89	$ 1,240,274.19	$ 643,249.22	52%
977	CNBRD236U	Jan-13	Dec-16	54%	$ 352,138.64	$ 771,454.59	$ 438,708.76	57%
978	CNBRD246O	Dec-12	Dec-25	17%	$ 714,196.73	$ 1,520,351.46	$ 723,885.86	48%
979	CNBRD246U	Dec-12	Dec-25	17%	$ 511,868.10	$ 1,059,254.14	$ 594,472.45	56%
980	CNBRD256O	Jan-13	Dec-25	17%	$ 512,004.86	$ 1,354,290.46	$ 730,702.08	54%
981	CNBRD256U	Jan-13	Dec-25	17%	$ 512,429.10	$ 1,380,452.63	$ 693,524.94	50%
982	CNBRD315O	Dec-01	Dec-16	88%	$ 2,504,129.71	$ 4,827,517.90	$ 2,484,996.12	51%
983	CNBRD315U	Dec-12	Dec-25	17%	$ 3,687,597.97	$ 6,893,571.01	$ 3,621,599.43	53%
984	CNBRD366O	Dec-12	Dec-25	17%	$ 1,061,943.12	$ 2,123,676.21	$ 1,131,781.64	53%
985	CNBRD366U	Jan-13	Dec-25	17%	$ 577,995.96	$ 1,259,567.18	$ 671,412.81	53%
986	CNBRD416O	Jan-13	Dec-25	17%	$ 1,121,375.33	$ 2,616,606.84	$ 1,407,857.53	54%
987	CNBRD416U	Dec-12	Dec-25	17%	$ 152,281.90	$ 391,742.00	$ 203,171.15	52%
988	CNBRD426O	Dec-12	Dec-25	17%	$ 920,074.43	$ 1,643,390.69	$ 907,959.93	55%
989	CNBRD426U	Jan-13	Dec-25	17%	$ 817,606.54	$ 1,188,082.13	$ 557,226.62	47%
990	CNBRD766O	Jan-13	Dec-25	17%	$ 1,469,402.04	$ 2,697,872.83	$ 1,423,851.41	53%
991	CNBRD766U	Jan-13	Dec-25	17%	$ 192,318.56	$ 499,355.26	$ 252,162.57	50%
992	CNBSV156O	Dec-12	Dec-25	17%	$ 848,636.97	$ 1,868,035.60	$ 855,625.03	46%
993	CNBSV156U	Jan-13	Dec-25	17%	$ 754,655.96	$ 1,087,907.47	$ 588,150.67	54%
994	CNBSV216O	Dec-12	Dec-25	17%	$ 613,030.02	$ 997,220.09	$ 502,760.08	50%
995	CNBSV216U	Dec-12	Dec-25	17%	$ 651,738.81	$ 1,248,230.60	$ 647,268.26	52%
996	CNBSV236O	Dec-12	Dec-25	17%	$ 829,323.52	$ 1,493,183.56	$ 721,180.97	48%
997	CNBSV236U	Dec-12	Dec-25	17%	$ 818,701.36	$ 1,552,042.50	$ 793,734.05	51%
998	CNBSV246O	Dec-12	Dec-25	17%	$ 782,406.13	$ 1,645,064.79	$ 841,535.94	51%
999	CNBSV246U	Dec-12	Dec-25	17%	$ 911,732.61	$ 1,745,928.81	$ 880,375.53	50%
1000	CNBSV256O	Jan-13	Dec-25	17%	$ 378,923.04	$ 663,832.81	$ 291,643.79	44%
1001	CNBSV256U	Jan-13	Dec-25	17%	$ 440,526.78	$ 931,801.46	$ 508,971.94	55%
1002	CNBSV315O	Dec-12	Dec-25	17%	$ 1,739,972.80	$ 3,733,926.87	$ 1,955,400.28	52%
1003	CNBSV315U	Dec-12	Dec-25	17%	$ 2,856,484.57	$ 6,624,628.09	$ 3,496,025.09	53%
1004	CNBSV366O	Jan-13	Dec-25	17%	$ 808,140.00	$ 1,412,465.44	$ 719,205.70	51%
1005	CNBSV366U	Jan-13	Dec-25	17%	$ 615,307.67	$ 1,196,564.41	$ 600,923.66	50%
1006	CNBSV416O	Jan-13	Dec-25	17%	$ 470,550.05	$ 830,465.27	$ 383,841.22	46%
1007	CNBSV416U	Jan-13	Dec-25	17%	$ 122,402.95	$ 239,093.15	$ 117,942.34	49%
1008	CNBSV426O	Dec-12	Dec-25	17%	$ 429,809.29	$ 768,159.45	$ 369,390.77	48%
1009	CNBSV426U	Dec-12	Dec-25	17%	$ 410,217.39	$ 839,603.29	$ 423,152.21	50%
1010	CNBSV766O	Jan-13	Dec-25	17%	$ 489,142.75	$ 854,054.35	$ 439,258.05	51%
1011	CNBSV766U	Jan-13	Dec-25	17%	$ 179,566.97	$ 360,709.15	$ 184,470.05	51%
1012	CPBWK156	Oct-12	Dec-25	18%	$ 110,296.29	$ 309,159.15	$ 176,172.41	57%
1013	CPBWK216	Jan-13	Dec-25	17%	$ 348,815.13	$ 533,771.16	$ 199,665.80	37%
1014	CPBWK236	Jan-13	Dec-25	17%	$ 278,203.00	$ 337,503.98	$ 81,159.74	24%
1015	CPBWK246	Jan-13	Dec-25	17%	$ 276,056.00	$ 425,218.06	$ 160,651.99	38%
1016	CPBWK256	Jan-13	Dec-25	17%	$ 170,265.25	$ 265,735.78	$ 124,148.76	47%
1017	CPBWK315	Dec-12	Dec-25	17%	$ 1,327,930.09	$ 1,792,514.63	$ 611,733.73	34%
1018	CPBWK366	Jan-13	Dec-25	17%	$ 412,306.68	$ 741,283.49	$ 359,392.95	48%
1019	CPBWK416	Jan-13	Dec-25	17%	$ 118,289.55	$ 247,778.60	$ 133,132.15	54%
1020	CPBWK426	Jan-13	Dec-25	17%	$ 51,862.08	$ 283,136.54	$ 135,647.50	48%
1021	CPBWK766	Jan-13	Dec-25	17%	$ 137,690.53	$ 277,165.44	$ 116,174.28	42%
1022	CPOL156	Jan-13	Dec-25	17%	$ 536,750.87	$ 351,234.05	$ 351,234.05	100%
1023	CPOL216	Dec-12	Dec-25	17%	$ 532,079.86	$ 175,426.80	$ 175,426.80	100%
1024	CPOL236	Dec-12	Dec-25	17%	$ 296,798.36	$ 195,093.41	$ 195,093.41	100%
1025	CPOL246	Dec-12	Dec-25	17%	$ 205,616.80	$ 132,096.72	$ 132,096.72	100%
1026	CPOL256	Jan-13	Dec-25	17%	$ 219,623.34	$ 131,967.35	$ 131,967.35	100%

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1027	CPOL315	Dec-12	Dec-25	17%	$ 1,002,735.52	$ 677,030.61	$ 677,030.61	100%
1028	CPOL366	Jan-13	Dec-25	17%	$ 327,210.70	$ 206,752.08	$ 206,752.08	100%
1029	CPOL416	Jan-13	Dec-25	17%	$ 480,272.04	$ 57,448.33	$ 57,448.33	100%
1030	CPOL426	Dec-12	Dec-25	17%	$ 523,550.00	$ 202,538.50	$ 202,538.50	100%
1031	CPOL766	Dec-12	Dec-25	17%	$ 215,754.92	$ 96,560.09	$ 96,560.09	100%
1032	CRCST156	Jan-13	Dec-25	17%	$ 341,329.58	$ 600,083.70	$ 269,544.31	45%
1033	CRCST216	Jan-13	Dec-25	17%	$ 167,894.42	$ 332,679.63	$ 173,038.81	52%
1034	CRCST236	Jan-13	Dec-25	17%	$ 140,514.00	$ 158,779.82	$ 55,358.19	35%
1035	CRCST246	Jan-13	Dec-25	17%	$ 45,447.31	$ 63,198.29	$ 332.10	1%
1036	CRCST256	Jan-13	Dec-25	17%	$ 102,042.29	$ 307,609.28	$ 179,555.94	58%
1037	CRCST315	Dec-12	Dec-25	17%	$ 432,915.52	$ 839,635.50	$ 466,339.02	56%
1038	CRCST366	Jan-13	Dec-25	17%	$ 99,458.20	$ 256,040.00	$ 114,721.14	45%
1039	CRCST416	Jan-13	Dec-25	17%	$ 161,348.72	$ 327,598.20	$ 196,207.73	60%
1040	CRCST426	Jan-13	Dec-25	17%	$ 101,627.40	$ 209,953.46	$ 116,107.81	55%
1041	CRCST766	Jan-13	Dec-25	17%	$ 91,722.78	$ 238,596.05	$ 152,296.57	64%
1042	CRDD156O	Dec-12	Dec-16	55%	$ 1,884,160.91	$ 5,133,490.36	$ 2,548,872.57	50%
1043	CRDD156U	Jan-13	Dec-25	17%	$ 40,751.03	$ 87,325.40	$ 44,210.87	51%
1044	CRDD216O	Jan-13	Dec-16	54%	$ 507,079.55	$ 852,613.79	$ 441,984.87	52%
1045	CRDD216U	Jan-13	Dec-25	17%	$ 26,055.22	$ 71,892.28	$ 32,203.61	45%
1046	CRDD236O	Jan-13	Dec-16	54%	$ 713,407.24	$ 1,314,593.53	$ 676,465.14	51%
1047	CRDD236U	Jan-13	Dec-25	17%	$ 49,492.78	$ 176,336.82	$ 121,034.44	69%
1048	CRDD246O	Jan-13	Dec-16	54%	$ 507,226.61	$ 321,345.37	$ 138,688.96	43%
1049	CRDD246U	Jan-13	Dec-25	17%	$ 15,412.44	$ 45,459.99	$ 22,608.92	50%
1050	CRDD256O	Jan-13	Dec-16	54%	$ 355,054.45	$ 687,576.09	$ 343,142.60	50%
1051	CRDD256U	Jan-13	Dec-25	17%	$ 19,491.79	$ 75,080.03	$ 36,847.97	49%
1052	CRDD315O	Dec-12	Dec-16	54%	$ 1,026,704.51	$ 3,414,300.35	$ 1,892,680.74	55%
1053	CRDD315U	Dec-12	Dec-25	17%	$ 516,094.50	$ 1,956,068.20	$ 943,952.05	48%
1054	CRDD366O	Jan-13	Dec-16	54%	$ 453,882.96	$ 1,011,646.04	$ 541,414.15	54%
1055	CRDD366U	Jan-13	Dec-25	17%	$ 90,762.53	$ 167,719.71	$ 63,535.18	38%
1056	CRDD416O	Jan-13	Dec-16	54%	$ 152,043.23	$ 274,882.02	$ 121,554.86	44%
1057	CRDD416U	Jan-13	Dec-25	17%	$ 10,427.68	$ 20,142.68	$ 6,169.77	31%
1058	CRDD426O	Jan-13	Dec-16	54%	$ 344,631.92	$ 696,778.18	$ 345,694.54	50%
1059	CRDD426U	Jan-13	Dec-25	17%	$ 41,057.60	$ 84,062.69	$ 55,426.27	66%
1060	CRDD766O	Jan-13	Dec-16	54%	$ 172,157.91	$ 580,989.74	$ 187,966.57	32%
1061	CRDD766U	Jan-13	Dec-25	17%	$ 10,527.38	$ 15,797.28	$ 4,741.38	30%
1062	CRELD156	Jan-13	Dec-25	17%	$ 344,810.79	$ 741,591.21	$ 359,652.22	48%
1063	CRELD216	Jan-13	Dec-25	17%	$ 147,173.40	$ 322,392.51	$ 170,675.79	53%
1064	CRELD236	Jan-13	Dec-25	17%	$ 160,896.00	$ 333,288.78	$ 173,117.61	52%
1065	CRELD246	Jan-13	Dec-25	17%	$ 140,811.31	$ 162,027.64	$ 83,640.39	52%
1066	CRELD256	Jan-13	Dec-25	17%	$ 263,504.84	$ 345,773.13	$ 190,129.28	55%
1067	CRELD315	Dec-12	Dec-25	17%	$ 1,079,033.40	$ 1,761,509.39	$ 667,652.89	38%
1068	CRELD366	Jan-13	Dec-25	17%	$ 318,734.91	$ 692,320.34	$ 400,265.23	58%
1069	CRELD416	Jan-13	Dec-25	17%	$ 232,913.71	$ 345,045.17	$ 152,758.81	44%
1070	CRELD426	Jan-13	Dec-25	17%	$ 89,784.64	$ 186,725.76	$ 132,774.45	71%
1071	CRELD766	Jan-13	Dec-25	17%	$ 202,516.28	$ 324,117.74	$ 139,507.75	43%
1072	CRPOL156	Dec-12	Dec-18	37%	$ 496,032.68	$ 408,546.29	$ 408,546.29	100%
1073	CRPOL216	Dec-12	Dec-25	17%	$ 161,980.86	$ 178,334.20	$ 178,334.20	100%
1074	CRPOL236	Jan-13	Dec-25	17%	$ 294,190.00	$ 158,332.87	$ 158,332.87	100%
1075	CRPOL246	Jan-13	Dec-25	17%	$ 163,438.56	$ 190,757.96	$ 190,757.96	100%
1076	CRPOL256	Jan-13	Dec-25	17%	$ 294,661.82	$ 201,774.09	$ 201,774.09	100%
1077	CRPOL315	Jan-13	Dec-25	17%	$ 406,351.92	$ 211,341.20	$ 211,341.20	100%
1078	CRPOL366	Jan-13	Dec-25	17%	$ 171,587.13	$ 103,822.94	$ 103,822.94	100%
1079	CRPOL416	Dec-12	Dec-25	17%	$ 150,436.16	$ 215,081.37	$ 215,081.37	100%
1080	CRPOL426	Dec-12	Dec-25	17%	$ 203,509.26	$ 204,939.76	$ 204,939.76	100%

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1081	CRPOL766	Jan-13	Dec-25	17%	$ 55,240.09	$ 74,887.07	$ 74,887.07	100%
1082	CRPOLE156	Dec-12	Dec-25	17%	$ 3,501,653.96	$ 7,406,910.70	$ 3,752,720.18	51%
1083	CRPOLE216	Jan-13	Dec-25	17%	$ 810,827.72	$ 1,547,460.69	$ 854,083.34	55%
1084	CRPOLE236	Jan-13	Dec-25	17%	$ 476,325.70	$ 1,171,275.06	$ 708,075.32	60%
1085	CRPOLE246	Jan-13	Dec-25	17%	$ 625,123.08	$ 1,683,043.18	$ 1,071,806.34	64%
1086	CRPOLE256	Jan-13	Dec-25	17%	$ 912,157.75	$ 1,183,906.13	$ 553,853.97	47%
1087	CRPOLE315	Dec-12	Dec-25	17%	$ 1,175,107.30	$ 2,265,577.28	$ 1,217,546.16	54%
1088	CRPOLE366	Jan-13	Dec-25	17%	$ 644,576.83	$ 1,291,113.27	$ 626,449.93	49%
1089	CRPOLE416	Jan-13	Dec-25	17%	$ 403,278.03	$ 795,840.37	$ 401,379.38	50%
1090	CRPOLE426	Dec-12	Dec-25	17%	$ 425,097.27	$ 775,793.56	$ 364,213.11	47%
1091	CRPOLE766	Dec-12	Dec-25	17%	$ 349,453.88	$ 815,592.19	$ 505,431.23	62%
1092	CRSTLT156	Dec-12	Dec-25	17%	$ 355,001.93	$ 1,308,058.98	$ 511,679.36	39%
1093	CRSTLT216	Jan-13	Dec-25	17%	$ 172,174.58	$ 808,196.24	$ 439,401.48	54%
1094	CRSTLT236	Jan-13	Dec-25	17%	$ 182,488.67	$ 905,252.47	$ 418,261.51	46%
1095	CRSTLT246	Dec-12	Dec-25	17%	$ 193,522.01	$ 624,528.49	$ 316,596.88	51%
1096	CRSTLT256	Jan-13	Dec-25	17%	$ 233,068.34	$ 917,486.86	$ 402,389.18	44%
1097	CRSTLT315	Dec-12	Dec-25	17%	$ 1,418,727.58	$ 2,920,740.43	$ 1,362,170.16	47%
1098	CRSTLT366	Jan-13	Dec-25	17%	$ 242,777.33	$ 712,628.19	$ 310,085.82	44%
1099	CRSTLT416	Dec-12	Dec-25	17%	$ 48,598.20	$ 396,942.25	$ 165,323.73	42%
1100	CRSTLT426	Dec-12	Dec-25	17%	$ 202,720.82	$ 730,818.56	$ 339,138.86	46%
1101	CRSTLT766	Jan-13	Dec-25	17%	$ 10,527.38	$ 159,015.22	$ 85,404.19	54%
1102	CSTLT156	Jan-13	Dec-25	17%	$ 163,716.40	$ 1,316,527.47	$ 482,935.22	37%
1103	CSTLT216	Dec-12	Dec-25	17%	$ 488,055.15	$ 827,739.01	$ 330,192.42	40%
1104	CSTLT236	Dec-12	Dec-25	17%	$ 457,012.31	$ 1,022,371.11	$ 467,185.03	46%
1105	CSTLT246	Jan-13	Dec-25	17%	$ 449,155.04	$ 663,488.89	$ 300,702.83	45%
1106	CSTLT256	Jan-13	Dec-25	17%	$ 184,730.84	$ 631,688.28	$ 184,493.58	29%
1107	CSTLT315	Jan-13	Dec-25	17%	$ 1,469,725.92	$ 4,900,095.59	$ 2,376,552.16	49%
1108	CSTLT366	Jan-13	Dec-25	17%	$ 383,960.70	$ 999,231.97	$ 388,956.23	39%
1109	CSTLT416	Jan-13	Dec-25	17%	$ 183,771.24	$ 480,964.91	$ 196,491.74	41%
1110	CSTLT426	Jan-13	Dec-25	17%	$ 306,891.08	$ 754,218.93	$ 296,168.38	39%
1111	CSTLT766	Jan-13	Dec-25	17%	$ 42,109.52	$ 370,578.68	$ 157,171.09	42%
1112	CSTRM156	Jan-13	Dec-16	54%	$ (328.90)	$ 716,182.80	$ 183,586.44	26%
1113	CSTRM216	Jan-13	Dec-15	72%	$ -	$ 148,898.58	$ 148,898.58	100%
1114	CSTRM236	Jan-13	Dec-25	17%	$ (260.81)	$ 61,432.15	$ 61,432.15	100%
1115	CSTRM246	Jan-13	Dec-25	17%	$ (282.79)	$ 30,167.04	$ 30,167.04	100%
1116	CSTRM256	Jan-13	Jan-15	104%	$ (263.21)	$ 39,832.18	$ 39,832.18	100%
1117	CSTRM315	Dec-12	Dec-15	72%	$ (88.23)	$ 201,397.52	$ 201,397.52	100%
1118	CSTRM366	Jan-13	Jan-25	18%	$ (83.16)	$ 270,287.91	$ 45,231.26	17%
1119	CSTRM416	Jan-13	Dec-25	17%	$ (7.16)	$ 114,407.43	$ 96,367.18	84%
1120	CSTRM426	Jan-13	Dec-25	17%	$ (36.78)	$ 489,856.81	$ 289,216.05	59%
1121	CSTRM766	Jan-13	Jan-25	18%	$ (0.08)	$ 176,402.98	$ 26,379.54	15%
1122	CSTRMKU	Jan-13	Dec-25	17%	$ 2,219,600.00	$ 4,737,755.77	$ 3,618,425.21	76%
1123	CSYSEN156	Jan-13	Dec-25	17%	$ 392,453.46	$ 423,075.27	$ 188,533.00	45%
1124	CSYSEN216	Jan-13	Dec-25	17%	$ 391,635.27	$ 806,508.95	$ 412,815.37	51%
1125	CSYSEN236	Jan-13	Dec-25	17%	$ 80,593.56	$ 207,895.59	$ 76,061.09	37%
1126	CSYSEN246	Dec-12	Dec-25	17%	$ 104,705.81	$ 180,497.00	$ 57,491.38	32%
1127	CSYSEN256	Jan-13	Dec-25	17%	$ 203,395.00	$ 515,369.85	$ 264,471.48	51%
1128	CSYSEN315	Dec-12	Dec-25	17%	$ 642,857.00	$ 1,366,579.19	$ 739,118.18	54%
1129	CSYSEN366	Jan-13	Dec-25	17%	$ 196,636.68	$ 376,337.63	$ 177,711.55	47%
1130	CSYSEN416	Jan-13	Dec-25	17%	$ 152,969.02	$ 348,716.50	$ 161,439.11	46%
1131	CSYSEN426	Jan-13	Dec-25	17%	$ 202,301.38	$ 304,992.03	$ 113,361.25	37%
1132	CSYSEN766	Jan-13	Dec-25	17%	$ 157,093.40	$ 200,772.74	$ 16,656.15	8%
1133	CTBRD156O	Jan-13	Dec-25	17%	$ 324,527.04	$ 742,506.42	$ 367,707.60	50%
1134	CTBRD156U	Jan-13	Dec-25	17%	$ (20.96)	$ 14,003.18	$ 14,003.18	100%

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (H/G)
1135	CTBRD216O	Jan-12	Dec-25	23%	$ 188,366.66	$ 268,971.39	$ 149,541.79	56%
1136	CTBRD216U	Jan-13	Aug-16	59%	$ 68,904.90	$ 80,535.22	$ 37,362.08	46%
1137	CTBRD236O	Jan-13	Dec-25	17%	$ 80,690.32	$ 256,859.56	$ 160,530.80	62%
1138	CTBRD236U	Jan-13	Dec-14	108%	$ (17.00)	$ 8,415.82	$ 8,415.82	100%
1139	CTBRD246O	Jan-13	Dec-25	17%	$ 314,016.68	$ 623,945.00	$ 309,367.78	50%
1140	CTBRD246U	Jan-13	Dec-14	108%	$ -	$ 977.04	$ 977.04	100%
1141	CTBRD256O	Jan-13	Dec-25	17%	$ 203,801.26	$ 354,147.39	$ 229,088.93	65%
1142	CTBRD256U	Jan-13	Dec-25	17%	$ 13,891.58	$ 82,868.85	$ 8,121.30	10%
1143	CTBRD315O	Dec-12	Dec-25	17%	$ 304,257.71	$ 448,976.59	$ 243,191.70	54%
1144	CTBRD315U	Jan-13	Dec-25	17%	$ 19,509.75	$ 140,211.59	$ 30,467.72	22%
1145	CTBRD366O	Jan-13	Dec-25	17%	$ 151,181.69	$ 329,557.07	$ 135,407.37	41%
1146	CTBRD366U	Jan-13	Oct-16	56%	$ 36,572.24	$ 53,628.09	$ 30,707.98	57%
1147	CTBRD416O	Jan-13	Dec-25	17%	$ 191,875.02	$ 502,003.71	$ 229,961.72	46%
1148	CTBRD416U	Jan-13	Jun-16	62%	$ 9,784.13	$ 18,658.91	$ 10,876.03	58%
1149	CTBRD426O	Jan-13	Dec-25	17%	$ 626,893.95	$ 1,187,684.69	$ 577,560.03	49%
1150	CTBRD766O	Jan-13	Dec-25	17%	$ 245,573.42	$ 460,250.08	$ 254,241.10	55%
1151	CTBRD766U	Jan-13	Oct-16	56%	$ (42.07)	$ 19,729.55	$ 7,086.16	36%
1152	CTPD156	Jan-13	Dec-25	17%	$ 43,302.55	$ 37,068.44	$ (11,418.01)	-31%
1153	CTPD216	Jan-13	Dec-25	17%	$ 89,506.09	$ 158,476.36	$ 74,529.62	47%
1154	CTPD236	Dec-12	Dec-25	17%	$ 131,399.91	$ 235,053.33	$ 115,696.62	49%
1155	CTPD246	Jan-13	Dec-25	17%	$ 32,405.04	$ 87,749.85	$ 62,235.51	71%
1156	CTPD256	Jan-13	Dec-25	17%	$ 90,588.07	$ 179,209.55	$ 90,476.28	50%
1157	CTPD315	Dec-12	Dec-25	17%	$ 457,935.11	$ 758,730.86	$ 314,521.86	41%
1158	CTPD366	Dec-12	Dec-25	17%	$ 58,514.52	$ 119,548.22	$ 57,897.21	48%
1159	CTPD416	Jan-13	Dec-25	17%	$ 10,427.68	$ (6,002.31)	$ (29,036.56)	484%
1160	CTPD426	Jan-13	Dec-25	17%	$ 90,719.64	$ 172,521.32	$ 84,325.35	49%
1161	CTPD766	Dec-12	Dec-25	17%	$ 42,109.64	$ 80,861.50	$ 40,764.32	50%
1162	CXFRM156	Jan-13	Dec-25	17%	$ 71,021.80	$ 189,517.18	$ 88,989.94	47%
1163	CXFRM216	Jan-13	Dec-25	17%	$ 80,907.98	$ 213,741.32	$ 116,770.37	55%
1164	CXFRM236	Dec-12	Dec-25	17%	$ 175,116.00	$ 345,530.60	$ 148,211.03	43%
1165	CXFRM246	Jan-13	Dec-25	17%	$ 147,111.96	$ 232,904.49	$ 83,093.41	36%
1166	CXFRM256	Jan-13	Dec-25	17%	$ 142,623.88	$ 278,386.39	$ 146,562.99	53%
1167	CXFRM301	Jan-13	Dec-25	17%	$ 13,042,000.01	$ 27,670,956.74	$ 13,195,215.69	48%
1168	CXFRM315	Dec-12	Dec-25	17%	$ 378,660.62	$ 982,414.02	$ 544,013.27	55%
1169	CXFRM366	Jan-13	Dec-25	17%	$ 142,736.80	$ 302,967.79	$ 130,780.93	43%
1170	CXFRM416	Jan-13	Dec-25	17%	$ 50,168.80	$ 39,824.14	$ 24,824.76	62%
1171	CXFRM426	Jan-13	Dec-25	17%	$ 51,322.00	$ 105,679.07	$ 44,815.53	42%
1172	CXFRM766	Jan-13	Dec-25	17%	$ 39,449.02	$ 77,634.23	$ 39,947.74	51%
1173	GRACFH14	Jun-14	Nov-14	183%	$ 3,780.27	$ 3,780.27	$ 3,780.27	100%
1174	GRU3ATTP	Jul-14	Dec-14	164%	$ 31,343.28	$ 31,343.28	$ 31,343.28	100%
1175	GRU3EXPJT	Jun-14	Nov-14	156%	$ 33,681.16	$ 33,681.16	$ 33,681.16	100%
1176	IT14KU200	Jan-14	Dec-14	116%	$ 56,022.66	$ 56,022.66	$ 56,022.66	100%
1177	K5-2013	Jul-10	Nov-14	108%	$ 479,674.90	$ (4,915.77)	$ (4,915.77)	100%
1178	K5-2014	Jan-14	Dec-14	116%	$ 381,175.17	$ 49,112.44	$ 49,112.44	100%
1179	K5-2015	Jan-14	Jun-15	78%	$ 591,000.00	$ 50,127.42	$ 16,709.14	33%
1180	K6-2014	Jan-14	Dec-14	116%	$ 238,213.52	$ 130,776.05	$ 130,776.05	100%
1181	K8-2012	Jan-12	Nov-14	111%	$ 291,227.41	$ 1,175,808.44	$ 1,175,808.44	100%
1182	K8-2013	Jul-10	Nov-14	108%	$ 328,781.18	$ 1,148,585.96	$ 1,148,585.96	100%
1183	K8-2014	Jan-14	Dec-14	116%	$ 446,000.00	$ 625,315.66	$ 625,315.66	100%
1184	K8-2015	Jan-15	Jun-16	11%	$ 491,000.00	$ 789,281.54	$ 131,546.87	17%
1185	K9-2011	Sep-10	Nov-14	108%	$ 3,800,351.76	$ 5,700,381.26	$ 5,700,381.26	100%
1186	K9-2012	Jun-11	Nov-14	110%	$ 3,681,847.08	$ 6,699,805.15	$ 6,699,805.15	100%
1187	K9-2013	Jul-10	Dec-14	104%	$ 4,235,929.80	$ 9,855,145.60	$ 9,855,145.60	100%
1188	K9-2014	Jan-14	Dec-14	116%	$ 1,867,644.25	$ 6,412,736.62	$ 6,412,736.62	100%

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1189	K9-2015	Jan-15	Jun-16	11%	$ 3,414,000.00	$ 8,062,387.86	$ 1,343,731.40	17%
1190	KBATTRY12	Jan-12	Nov-14	111%	$ 249,813.97	$ 233,399.67	$ 233,399.67	100%
1191	KBATTRY13	Jan-13	Nov-14	118%	$ 250,620.44	$ 139,238.52	$ 139,238.52	100%
1192	KBR-12	Oct-11	Nov-14	111%	$ 1,023,732.93	$ 3,964,608.54	$ 3,964,608.54	100%
1193	KBR-13	Jan-13	Nov-14	118%	$ 1,376,592.00	$ 1,399,409.42	$ 1,399,409.42	100%
1194	KBR-14	Jan-14	Dec-14	116%	$ 1,149,774.93	$ 335,787.99	$ 335,787.99	100%
1195	KBRFAIL14	Jan-14	Dec-14	116%	$ 759,933.44	$ 399,971.81	$ 399,971.81	100%
1196	KBRFAIL15	Jan-15	Dec-15	16%	$ 759,817.64	$ 1,390,189.89	$ 231,879.35	17%
1197	KCR-12	Jan-12	Nov-14	111%	$ 627,327.41	$ 13,818.69	$ 13,818.69	100%
1198	KDISCAP13	Jan-13	Nov-14	118%	$ 271,818.77	$ 144,072.95	$ 144,072.95	100%
1199	KDISCAP14	Jan-14	Dec-14	116%	$ 231,795.54	$ 138,173.99	$ 138,173.99	100%
1200	KINSTRF13	Jan-13	Nov-14	118%	$ 184,679.14	$ 296,371.22	$ 296,371.22	100%
1201	KOTFAIL14	Jan-14	Dec-14	116%	$ 380,070.48	$ 318,960.58	$ 318,960.58	100%
1202	KOTFAIL15	Jan-15	Dec-15	16%	$ 380,070.48	$ 750,065.10	$ 125,011.20	17%
1203	K-OTHER14	Jan-14	Dec-14	116%	$ 95,206.92	$ 1,036,732.59	$ 1,036,732.59	100%
1204	KOTPR14	Jan-14	Jan-15	107%	$ 860,693.92	$ 378,029.31	$ 378,029.31	100%
1205	KOTPRFL14	Jan-14	Dec-14	116%	$ 128,961.80	$ 114,382.83	$ 114,382.83	100%
1206	KOTPRFL15	Jan-15	Dec-15	16%	$ 128,961.80	$ 130,174.84	$ 21,695.84	17%
1207	KRELAY-12	Jan-12	Dec-14	105%	$ 250,197.58	$ 462,196.45	$ 462,196.45	100%
1208	KRELAY-13	Jan-13	Nov-14	118%	$ 254,831.28	$ 421,403.80	$ 421,403.80	100%
1209	KRELAY-14	Jan-14	Jan-15	107%	$ 259,742.52	$ 621,897.45	$ 621,897.45	100%
1210	KREL-FL15	Jan-15	Dec-15	16%	$ 125,399.48	$ 124,825.12	$ 20,804.13	17%
1211	KRSUB-10	Jan-10	Nov-14	107%	$ 1,108,358.46	$ 825,954.72	$ 825,954.72	100%
1212	KRSUB-11	Jan-11	Nov-14	109%	$ 1,854,455.32	$ 2,447,066.80	$ 2,447,066.80	100%
1213	KRSUB-12	May-09	Dec-14	103%	$ 1,698,164.80	$ 1,224,083.21	$ 1,224,083.21	100%
1214	KRSUB-13	Jan-13	Nov-14	118%	$ 1,833,071.84	$ 1,011,976.13	$ 1,011,976.13	100%
1215	KRTU-13	Jan-13	Nov-14	118%	$ 345,634.63	$ 153,458.83	$ 153,458.83	100%
1216	KRTU-14	Jan-14	Dec-14	116%	$ 315,061.17	$ 572,447.62	$ 572,447.62	100%
1217	KRTU-FL14	Jan-14	Dec-14	116%	$ 47,025.79	$ 50,885.21	$ 50,885.21	100%
1218	KRTU-FL15	Jan-15	Dec-15	16%	$ 47,025.79	$ 49,930.12	$ 8,321.72	17%
1219	KSTSVC12	Jan-12	Nov-14	111%	$ 184,120.94	$ 565,994.11	$ 565,994.11	100%
1220	KU138558	Mar-14	Dec-14	120%	$ 49,587.45	$ 49,587.45	$ 49,587.45	100%
1221	NBCD236OH	Jan-99	Dec-25	60%	$ 1,033,719.68	$ 2,636,993.44	$ 2,636,993.44	100%
1222	NBCD315UG	Mar-01	Dec-25	56%	$ 3,359,587.13	$ 8,219,602.76	$ 8,219,602.76	100%
1223	NBRD156OH	Jan-99	Dec-25	60%	$ 2,570,212.34	$ 7,960,895.78	$ 7,960,895.78	100%
1224	NBRD315UG	Feb-00	Dec-25	58%	$ 5,264,383.94	$ 16,187,582.86	$ 16,187,582.86	100%
1225	PBWK156OH	Mar-00	Dec-25	58%	$ 313,663.83	$ 245,804.62	$ 245,804.62	100%
1226	PBWK366OH	Mar-01	Dec-25	56%	$ 1,036,167.55	$ 578,836.07	$ 578,836.07	100%
1227	RDDD156OH	Mar-01	Dec-14	101%	$ 3,259,116.20	$ 5,902,042.17	$ 5,902,042.17	100%
1228	RELD315OH	May-02	Dec-25	54%	$ 1,721,543.92	$ 2,110,928.26	$ 2,110,928.26	100%
1229	STRM11560	Jan-10	Dec-15	86%	$ -	$ 169,659.72	$ 169,659.72	100%
1230	STRM12160	Jan-10	Dec-15	86%	$ -	$ 624,521.19	$ 624,521.19	100%
1231	TBRD366OH	May-02	Dec-25	54%	$ 350,553.21	$ 209,948.88	$ 209,948.88	100%
1232	XFRM156	Oct-99	Dec-25	59%	$ 116,165.72	$ 215,703.17	$ 215,703.17	100%

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1	001KU14	Feb-14	Dec-14	8%	$ 109,249.88	$ 218,500.00	$ 1,339.96	1%
2	002KU14	Sep-13	Dec-14	37%	$ 142,500.00	$ 1,600.23	$ 1,600.23	100%
3	015KU14	Jan-14	Dec-14	16%	$ 24,999.96	$ 24,994.81	$ 307.71	1%
4	019KU14	Aug-13	Dec-14	38%	$ 750,000.00	$ 965,360.12	$ 252,674.60	26%
5	048KU14	Jan-14	Dec-14	16%	$ 744,406.12	$ 744,406.12	$ 34,673.61	5%
6	053KU14	Jan-14	Dec-14	16%	$ 159,233.66	$ 159,233.66	$ 1,868.61	1%
7	054KU14	Jan-14	Nov-14	17%	$ 73,415.05	$ 73,415.05	$ 15,655.92	21%
8	055KU14	Jan-14	Dec-14	13%	$ 100,101.51	$ 100,101.51	$ 90,644.36	91%
9	056KU14	Jan-14	Dec-14	16%	$ 124,937.45	$ 124,937.45	$ 4,620.65	4%
10	057KU14	Jan-14	Dec-14	16%	$ 20,056.63	$ 20,056.63	$ 7,003.01	35%
11	058KU14	Jan-14	Dec-14	16%	$ 47,674.06	$ 47,674.06	$ 11,139.03	23%
12	060KU14	Jan-14	Dec-14	16%	$ 131,468.33	$ 131,468.33	$ 53,605.88	41%
13	062KU14	Jan-14	Dec-14	16%	$ 226,827.24	$ 226,827.24	$ 4,019.91	2%
14	063KU14	Jan-14	Dec-14	16%	$ 249,904.52	$ 249,904.52	$ 2,492.32	1%
15	067KU14	Jan-14	Dec-14	16%	$ 129,966.95	$ 129,966.95	$ 1,348.01	1%
16	069KU14	Jan-14	Dec-14	16%	$ 25,001.11	$ 25,001.11	$ 403.16	2%
17	070KU14	Jan-14	Dec-14	16%	$ 25,012.34	$ 25,012.34	$ 4,395.66	18%
18	071KU14	Jan-14	Dec-14	16%	$ 37,540.93	$ 37,540.93	$ 391.39	1%
19	072KU14	Jan-14	Dec-14	16%	$ 44,066.00	$ 44,066.00	$ 2,519.46	6%
20	073KU14	Jan-14	Dec-14	16%	$ 75,012.09	$ 75,012.09	$ 3,351.64	4%
21	075KU14	Jan-14	Dec-14	16%	$ 233,190.96	$ 233,190.96	$ 2,241.52	1%
22	076KU14	Jan-14	Dec-14	16%	$ 60,053.43	$ 60,053.43	$ 5,116.17	9%
23	113305	Oct-01	Dec-25	51%	$ 34,387,100.19	$ 66,768,847.07	$ 66,768,847.07	100%
24	117150	Jan-03	Dec-15	86%	$ 489,536,704.65	$ 507,214,869.30	$ 503,940,087.97	99%
25	117362	Mar-04	Dec-18	67%	$ -	$ 28,432.47	$ 58,680.42	206%
26	118216	Jul-04	Nov-14	93%	$ 57,202,563.67	$ 65,544,348.38	$ 65,544,360.93	100%
27	119903	Jan-05	Dec-25	44%	$ 1,257,187.55	$ 238,065.57	$ (121,480.79)	-51%
28	119961	Jan-04	Nov-14	94%	$ 54,961,924.42	$ 37,868,123.20	$ 37,868,123.20	100%
29	120210	May-05	Nov-14	93%	$ 434,754,687.67	$ 440,044,153.30	$ 440,044,153.30	100%
30	120418	Jan-10	Nov-14	86%	$ 1,339,668.47	$ 745,337.35	$ 745,337.35	100%
31	120756	Jun-05	Dec-20	56%	$ 16,452.85	$ 54,687.54	$ 54,687.54	100%
32	120KU14	Jan-14	Dec-14	16%	$ 1,115,747.50	$ 1,115,747.50	$ 12,666.15	1%
33	121593	Jan-08	Nov-14	90%	$ 3,026,171.92	$ 2,539,616.63	$ 2,543,573.05	100%
34	121594	Oct-12	Nov-14	68%	$ 3,313,000.85	$ 2,070,184.21	$ 2,070,635.92	100%
35	121682	Jun-06	Nov-14	92%	$ 12,411,475.28	$ 13,367,694.33	$ 13,367,694.33	100%
36	121685	May-06	Nov-14	92%	$ 190,708,339.41	$ 189,159,334.12	$ 189,155,791.27	100%
37	122086	Jul-06	Dec-14	90%	$ 4,894,439.56	$ 4,882,005.37	$ 4,875,099.54	100%
38	122448	Jan-13	Nov-14	63%	$ 405,000.59	$ 453,366.79	$ 453,366.78	100%
39	122458	Jan-07	Nov-14	91%	$ 790,507.21	$ 790,507.21	$ 790,507.21	100%
40	122609	Nov-06	Sep-15	82%	$ 301,834,402.48	$ 324,748,373.64	$ 299,565,079.15	92%
41	123219	Mar-08	Feb-15	87%	$ 3,113,799.67	$ 3,945,185.69	$ 3,646,196.01	92%
42	123557	Oct-07	Nov-14	90%	$ 117,970,870.15	$ 95,757,252.82	$ 95,776,092.95	100%
43	123770	Feb-08	Nov-14	90%	$ (87,284.10)	$ 12,715.90	$ 12,715.90	100%
44	123871	Apr-08	Nov-14	90%	$ 1,423,999.63	$ 795,725.36	$ 795,725.36	100%
45	123907	Dec-94	Nov-14	97%	$ 11,237,998.72	$ 7,591,117.33	$ 7,591,116.49	100%
46	123908	Jan-09	Jan-16	74%	$ 4,134,999.40	$ 2,806,427.93	$ 10,401.70	0%
47	124180	Nov-09	Nov-14	87%	$ 1,925,507.62	$ 1,680,026.69	$ 1,680,026.69	100%
48	124220	Aug-10	Nov-14	84%	$ 592,000.00	$ 393,345.18	$ 392,820.32	100%
49	124249	Jan-10	Nov-14	86%	$ 2,912,105.52	$ 3,317,617.79	$ 3,317,617.79	100%
50	124254	Jan-10	Nov-14	86%	$ 351,000.84	$ 232,051.12	$ 232,051.12	100%
51	124288	Jul-10	Nov-14	84%	$ 15,562,999.25	$ 15,404,576.54	$ 15,404,576.54	100%
52	124325	May-08	Dec-14	88%	$ 1,499,896.41	$ 1,342,859.70	$ 575,569.69	43%
53	124782	Jan-09	Dec-14	86%	$ 1,254,167.80	$ 525,996.86	$ 628,133.83	119%
54	125101	Sep-09	Dec-14	84%	$ 66,757,826.26	$ 20,021,402.54	$ 19,675,430.67	98%

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (H/G)
55	125499	Jan-10	Nov-14	86%	$ 1,446,329.29	$ 7,017,416.05	$ 6,916,340.21	99%
56	126056	May-10	Nov-14	85%	$ 425,172.43	$ 663,412.98	$ 663,412.98	100%
57	126070	Feb-11	Nov-14	82%	$ 32,010.69	$ 31,262.45	$ 31,262.45	100%
58	126102	Jan-13	Nov-14	63%	$ 116,000.00	$ 126,197.15	$ 126,197.15	100%
59	126106	Jan-12	Nov-14	76%	$ 116,000.00	$ 255,306.75	$ 255,306.75	100%
60	126158	Jan-10	Nov-14	86%	$ 1,125,000.00	$ 773,387.31	$ 773,387.31	100%
61	126180	Jan-09	Nov-14	88%	$ 2,217,823.92	$ 4,218,273.02	$ 4,218,273.02	100%
62	126234	Nov-10	Nov-14	83%	$ 265,450.14	$ 237,981.35	$ 237,981.35	100%
63	126254KU	Jun-10	Nov-14	84%	$ 16,695.42	$ 15,437.95	$ 15,437.95	100%
64	126266	May-09	Nov-14	88%	$ 76,436.51	$ 54,157.13	$ 54,157.13	100%
65	126268	May-09	Nov-14	88%	$ 65,584.59	$ 50,147.90	$ 50,147.90	100%
66	126269	Nov-09	Nov-14	87%	$ 615,373.43	$ 629,458.57	$ 629,458.57	100%
67	126357	Aug-13	Nov-14	46%	$ 1,269,582.79	$ 1,182,806.63	$ 1,182,806.63	100%
68	126529	Jan-12	Nov-14	76%	$ 159,468.00	$ 739,734.51	$ 739,734.51	100%
69	126592KU	Jan-09	Nov-14	88%	$ 2,288,160.00	$ 2,333,089.33	$ 2,333,089.33	100%
70	126593KU	Feb-13	Nov-14	61%	$ 2,299,042.20	$ 2,190,100.44	$ 2,190,100.44	100%
71	126596	Jul-09	Nov-14	87%	$ 1,751,317.14	$ 2,464,006.75	$ 2,464,006.75	100%
72	126607	Jan-10	Nov-14	86%	$ 64,951.76	$ 63,459.28	$ 63,459.28	100%
73	126638	Dec-09	Nov-14	86%	$ 2,289,202.04	$ 2,189,074.25	$ 2,189,074.13	100%
74	126724	Jan-10	Nov-14	86%	$ 499,916.80	$ 557,339.87	$ 557,339.87	100%
75	126738	Jan-11	Dec-14	79%	$ 1,204,232.77	$ 1,678,850.24	$ 1,671,798.58	100%
76	126773	Sep-10	Nov-14	84%	$ 1,319,963.52	$ 3,033,911.36	$ 3,033,911.36	100%
77	126783	Sep-10	Nov-14	84%	$ 1,197,375.20	$ 866.83	$ 36.12	4%
78	126784	Aug-10	Nov-14	84%	$ (11,381.85)	$ -	$ -	100%
79	126785	Mar-10	Nov-14	86%	$ 3,154,132.05	$ 2,686,745.65	$ 2,686,745.65	100%
80	126795	Jan-10	Nov-14	86%	$ 199,597.20	$ 385,297.29	$ 385,297.29	100%
81	126796	May-10	Nov-14	85%	$ 324,856.38	$ 335,636.91	$ 335,636.91	100%
82	126799	Jan-12	Nov-14	76%	$ 281,299.56	$ 94,242.62	$ 94,242.62	100%
83	126803	Apr-11	Nov-14	81%	$ 199,472.03	$ 169,171.38	$ 169,171.38	100%
84	126908	Aug-10	Nov-14	84%	$ 45,000.00	$ 14,491.61	$ 14,491.61	100%
85	126932	Jan-12	Nov-14	76%	$ 757,372.08	$ 146,057.77	$ 146,057.77	100%
86	126938	Jan-12	Nov-14	76%	$ 62,351.11	$ 61,624.04	$ 61,624.04	100%
87	126945	Jan-12	Nov-14	76%	$ 152,237.08	$ 144,010.26	$ 144,010.26	100%
88	126951	Jan-12	Nov-14	76%	$ 1,247,020.35	$ 911,100.31	$ 911,100.30	100%
89	126958	Jan-12	Nov-14	76%	$ 250,632.71	$ 293,335.13	$ 280,896.51	96%
90	126966	Jan-12	Nov-14	76%	$ 202,499.94	$ 1,142,224.91	$ 1,142,224.91	100%
91	126992	Feb-12	Nov-14	75%	$ 226,579.25	$ 209,920.00	$ 209,920.00	100%
92	127004	Jan-12	Nov-14	76%	$ 132,579.15	$ 124,298.86	$ 124,298.86	100%
93	127068	Jan-12	Dec-14	72%	$ 499,559.10	$ 1,002,244.86	$ 1,011,100.68	101%
94	127071	Jan-11	Nov-14	82%	$ 623,480.81	$ 1,048,854.33	$ 1,071,437.61	102%
95	127134	Jun-09	Jun-24	31%	$ 61,697,126.17	$ 72,058,894.48	$ 9,026,545.23	13%
96	127137	Aug-09	Dec-14	85%	$ 3,839,520.57	$ 4,193,822.96	$ 4,193,822.96	100%
97	127140	Dec-10	Nov-14	82%	$ 105,002.04	$ 145,752.62	$ 145,752.62	100%
98	127182	Jun-11	Jun-15	67%	$ 250,000.00	$ 1,475,517.51	$ 891,635.14	60%
99	127266	Oct-09	Nov-14	87%	$ 6,757,054.43	$ 9,774,513.52	$ 9,774,648.30	100%
100	127519	Oct-10	Nov-14	84%	$ 238,000.00	$ 258,547.51	$ 258,547.51	100%
101	127560	Jan-10	Jul-16	63%	$ 276,975,420.66	$ 437,402,451.62	$ 333,950,265.55	76%
102	127626	Jan-13	Nov-14	63%	$ 69,999.80	$ 29,904.33	$ 29,904.33	100%
103	127633	Jan-12	Nov-14	76%	$ 170,000.09	$ 613,812.70	$ 613,812.70	100%
104	130084	Jan-13	Nov-14	63%	$ 22,000.00	$ 22,340.02	$ 22,340.02	100%
105	130088	Jan-13	Nov-14	63%	$ 864,140.00	$ 723,668.20	$ 723,592.72	100%
106	130108	Jan-13	Nov-14	63%	$ 25,000.00	$ 26,804.55	$ 26,804.55	100%
107	130111	Jan-13	Nov-14	63%	$ 12,500.00	$ 12,501.56	$ 12,501.56	100%
108	130114	Jan-13	Nov-14	63%	$ 12,500.00	$ 12,423.09	$ 12,423.09	100%

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109	130117	Jan-13	Nov-14	63%	$ 47,500.00	$ 25,023.87	$ 25,023.87	100%
110	130126	Jan-13	Nov-14	63%	$ 304,999.56	$ 376,741.63	$ 376,741.63	100%
111	130129	Jan-13	Nov-14	63%	$ 22,500.00	$ 22,240.25	$ 22,240.25	100%
112	130132	Aug-10	Nov-14	84%	$ 22,500.00	$ 21,184.26	$ 21,184.26	100%
113	130136	Aug-10	Nov-14	84%	$ 42,499.82	$ 44,611.72	$ 43,126.84	97%
114	130195	Jan-12	Nov-14	76%	$ 485,744.88	$ 62,913.98	$ 62,913.98	100%
115	130199	Jan-12	Nov-14	76%	$ 124,999.74	$ 140,024.66	$ 140,024.66	100%
116	130206	Jan-13	Dec-14	58%	$ 124,999.29	$ 116,882.08	$ 121,979.31	104%
117	130275	Jan-13	Nov-14	63%	$ 54,999.93	$ 56,971.84	$ 56,971.84	100%
118	130286	Mar-13	Nov-14	60%	$ 112,499.92	$ 113,399.56	$ 113,399.56	100%
119	130321KU	Jan-13	Dec-15	39%	$ 1,795,575.75	$ 364,974.66	$ 263,091.63	72%
120	130323	Jan-13	Nov-14	63%	$ 50,480.04	$ 47,371.64	$ 47,282.53	100%
121	130325	Apr-13	Nov-14	58%	$ 99,259.90	$ 36,832.91	$ 36,832.91	100%
122	130327	Jan-13	Nov-14	63%	$ 250,000.74	$ 245,624.65	$ 245,624.65	100%
123	130329	Jan-13	Nov-14	63%	$ 37,860.00	$ 83,155.11	$ 83,155.11	100%
124	130331	Jan-13	Nov-14	63%	$ 50,480.05	$ 220,407.92	$ 220,407.92	100%
125	130333	Jan-13	Nov-14	63%	$ 62,037.44	$ 81,509.89	$ 125,338.81	154%
126	130342	Jan-13	Nov-14	63%	$ 100,959.92	$ 125,498.79	$ 125,496.77	100%
127	130349	Jan-13	Nov-14	63%	$ 25,240.01	$ 52,643.57	$ 52,643.57	100%
128	130354	Jan-13	Dec-14	58%	$ 100,000.58	$ 198,129.88	$ 22,618.44	11%
129	130356	Jul-13	Nov-14	50%	$ 1,737,050.87	$ 1,875,834.53	$ 1,940,751.78	103%
130	130369	Jan-13	Nov-14	63%	$ 199,999.49	$ 261,594.78	$ 261,594.78	100%
131	130372	Jan-13	Nov-14	63%	$ 74,999.80	$ 77,197.45	$ 77,197.45	100%
132	130378	May-13	Nov-14	55%	$ 99,999.92	$ 143,438.30	$ 143,438.30	100%
133	130384	Jan-13	Nov-14	63%	$ 24,999.91	$ 22,806.66	$ 22,806.66	100%
134	130390	Jun-13	Nov-14	50%	$ 49,999.96	$ 49,264.30	$ 49,264.30	100%
135	130393	Jan-13	Nov-14	63%	$ 24,999.99	$ 14,903.12	$ 14,842.33	100%
136	130411	Jan-13	Nov-14	63%	$ 37,500.00	$ 119,370.51	$ 119,370.51	100%
137	130575	Jul-10	Nov-14	84%	$ 545,000.18	$ 814,238.65	$ 814,238.65	100%
138	130664	Jan-11	Nov-14	82%	$ 386,475.35	$ 796,965.98	$ 796,965.98	100%
139	130670	Jan-11	Nov-14	82%	$ 200,680.00	$ 324,087.84	$ 324,087.84	100%
140	130688	Jan-13	Nov-14	63%	$ 127,821.18	$ 61,218.59	$ 61,218.59	100%
141	130691	Jan-13	Nov-14	63%	$ 17,951.89	$ 63,512.91	$ 63,512.91	100%
142	130693	Jan-13	Nov-14	63%	$ 66,181.41	$ 54,303.01	$ 54,370.73	100%
143	130734	Jan-11	Nov-14	82%	$ 15,080.00	$ 2,975.67	$ 2,975.67	100%
144	130747	Jan-12	Nov-14	76%	$ 954,161.86	$ 848,636.76	$ 848,636.76	100%
145	130749	Jan-12	Dec-14	72%	$ 881,831.13	$ 559,215.39	$ 556,855.36	100%
146	130767	Dec-11	Nov-14	77%	$ 132,390.76	$ 118,582.20	$ 118,582.20	100%
147	130781	Dec-11	Nov-14	77%	$ 37,120.00	$ 96,673.59	$ 96,673.59	100%
148	130805	Oct-11	Nov-14	78%	$ 1,500,534.64	$ 2,907,788.16	$ 2,824,389.07	97%
149	130826	Jan-13	Nov-14	63%	$ 178,885.52	$ 273,138.99	$ 274,267.72	100%
150	130827	Jan-13	Nov-14	63%	$ 38,280.00	$ 98,295.91	$ 98,295.91	100%
151	130829	Jan-13	Nov-14	63%	$ 79,651.58	$ 212,606.61	$ 212,815.52	100%
152	130830	Jan-13	Nov-14	63%	$ 31,401.75	$ 58,247.85	$ 58,247.85	100%
153	130835	Jan-13	Nov-14	63%	$ 74,403.66	$ 134,621.05	$ 139,540.81	104%
154	130836	Jan-13	Nov-14	63%	$ 41,760.00	$ 96,378.75	$ 96,378.75	100%
155	130838	Jan-13	Nov-14	63%	$ 251,818.97	$ 188,410.35	$ 188,410.35	100%
156	130851	Jan-10	Aug-16	62%	$ 114,074,524.48	$ -	$ -	100%
157	130861	Jan-10	Dec-16	59%	$ 153,775,804.77	$ -	$ -	100%
158	130867	Jan-10	Dec-16	59%	$ 82,900,932.83	$ 91,756,412.31	$ 20,556,134.02	22%
159	130870	Jan-10	Jun-17	55%	$ 171,391,533.25	$ 181,390,631.87	$ 61,522,194.88	34%
160	130871	Jan-10	Jun-17	55%	$ 420,036,614.15	$ 137,987,123.15	$ 33,729,875.22	24%
161	130872	Jan-10	Jun-17	55%	$ 177,833,361.96	$ 167,071,912.35	$ 127,534,910.94	76%
162	130873	Jan-10	Jun-17	55%	$ 152,199,901.04	$ 147,587,988.37	$ 94,729,714.52	64%

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (H/G)
163	130879	Jan-13	Nov-14	63%	$ 19,720.00	$ 5,050.89	$ 5,050.89	100%
164	130880	Jan-13	Nov-14	63%	$ 17,400.00	$ 14,381.77	$ 14,381.77	100%
165	130895	Sep-10	Nov-14	84%	$ 3,449,048.17	$ 4,191,939.38	$ 4,120,156.18	98%
166	130906	Jan-10	Dec-14	83%	$ 7,749,998.31	$ 8,549,855.53	$ 8,521,330.53	100%
167	130990	May-13	Dec-14	49%	$ 1,299,999.76	$ 801,994.25	$ 364,367.25	45%
168	131092	Oct-11	Dec-14	74%	$ 1,049,999.97	$ 3,663,782.20	$ 3,660,443.48	100%
169	131096	Sep-12	Dec-14	64%	$ 2,122,698.74	$ 2,378,458.94	$ 1,996,282.03	84%
170	131111	Jul-13	Nov-14	48%	$ 350,001.03	$ 206,208.59	$ 206,208.59	100%
171	131116	Jul-13	Nov-14	48%	$ 264,999.97	$ 4,421,268.26	$ 4,421,116.94	100%
172	131184	Jun-13	Nov-14	53%	$ 195,000.17	$ 186,281.74	$ 186,281.74	100%
173	131195	Jul-10	Nov-14	84%	$ 625,000.84	$ 135,527.80	$ 136,134.12	100%
174	131235	Nov-10	Nov-14	83%	$ 32,010.69	$ 30,571.32	$ 30,571.32	100%
175	131243	Nov-10	Nov-14	83%	$ 1,299,000.29	$ 634,321.13	$ 634,321.13	100%
176	131249	Jun-13	Jan-15	47%	$ 332,365.65	$ 285,904.14	$ 86,204.14	30%
177	131254	Jan-11	Nov-14	82%	$ 300,121.50	$ 129,150.15	$ 129,150.15	100%
178	131265	Jul-11	Nov-14	79%	$ 220,999.71	$ 139,017.01	$ 139,017.01	100%
179	131268	Jul-10	Nov-14	84%	$ 349,975.46	$ 223,523.80	$ 223,523.80	100%
180	131279	Jan-12	Nov-14	76%	$ 649,496.33	$ 833,588.88	$ 833,588.88	100%
181	131321	Jan-11	Nov-14	82%	$ 275,731.80	$ 347,300.47	$ 347,300.47	100%
182	131322	Jan-11	Nov-14	82%	$ 259,633.68	$ 409,508.46	$ 409,508.46	100%
183	131354	Jun-12	Nov-14	72%	$ 499,041.72	$ 437,633.43	$ 393,158.16	90%
184	131547KU	Jun-10	Nov-14	84%	$ 73,656.00	$ 68,189.15	$ 68,189.15	100%
185	131584KU	Jun-10	Nov-14	84%	$ 36,828.00	$ 11,259.30	$ 11,259.30	100%
186	131598KU	Jun-10	Nov-14	84%	$ 87,378.48	$ 68,197.54	$ 68,197.54	100%
187	131604KU	Jun-10	Nov-14	84%	$ 18,045.72	$ 10,397.15	$ 10,397.15	100%
188	131615KU	Jun-10	Dec-14	81%	$ 16,149.50	$ 44,677.42	$ 26,272.93	59%
189	131622KU	Jun-10	Nov-14	84%	$ 19,599.49	$ 10,449.24	$ 10,449.24	100%
190	131629KU	Jun-10	Nov-14	84%	$ 21,139.27	$ 17,357.16	$ 17,270.16	99%
191	131633KU	Jun-10	Nov-14	84%	$ 33,390.84	$ 32,773.50	$ 32,773.50	100%
192	131636KU	Jan-09	Nov-14	88%	$ 65,737.98	$ 32,568.10	$ 32,568.10	100%
193	131709	Nov-10	Nov-14	83%	$ 1,249,320.00	$ 433,893.02	$ 433,893.02	100%
194	131757	Jun-12	Nov-14	72%	$ 698,719.92	$ 1,946,003.75	$ 1,934,722.39	99%
195	131785	Aug-10	Nov-14	84%	$ 48,201.50	$ 59,392.88	$ 59,443.72	100%
196	131786	Mar-13	Nov-14	59%	$ 48,182.50	$ 31,027.71	$ 29,903.66	96%
197	131790	Mar-13	Nov-14	60%	$ 500,543.88	$ 262,463.72	$ 260,794.18	99%
198	131791	Oct-12	Nov-14	68%	$ 749,601.72	$ 1,549,966.91	$ 1,449,358.34	94%
199	131809	Jun-13	Jan-15	45%	$ 2,997,775.11	$ 1,023,394.27	$ 810,005.62	79%
200	131829	Jan-12	Nov-14	76%	$ 3,887,500.00	$ 3,550,620.29	$ 3,550,631.00	100%
201	131913KU	Feb-11	Nov-14	82%	$ 216,000.00	$ 241,018.83	$ 241,018.83	100%
202	131932KU	Jan-13	Nov-14	63%	$ 201,600.00	$ 40,640.40	$ 40,640.40	100%
203	131939KU	May-13	Nov-14	55%	$ 300,000.00	$ 100,557.30	$ 100,557.30	100%
204	131943KU	Aug-13	Nov-14	45%	$ 480,000.00	$ 158,221.89	$ 167,059.64	106%
205	131965	Jan-13	Nov-14	63%	$ 400,862.88	$ 11,910.06	$ 11,910.06	100%
206	131975	Jan-13	Nov-15	40%	$ 7,345,000.00	$ 7,511,727.11	$ 2,823,222.70	38%
207	132140	Aug-10	Nov-14	84%	$ 69,108.51	$ 69,108.68	$ 69,108.68	100%
208	132347	Apr-10	Nov-14	85%	$ -	$ 217,010.88	$ 217,010.88	100%
209	132371	Oct-10	Dec-16	54%	$ 69,105,580.07	$ 108,857,406.60	$ 29,774,331.62	27%
210	132537	Dec-10	Nov-14	83%	$ 170,607.46	$ 193,823.71	$ 193,823.71	100%
211	132732	Jun-11	Dec-16	49%	$ 481,656.83	$ 329,842.42	$ 329,842.42	100%
212	132867	Jun-12	Nov-14	72%	$ 550,192.44	$ 127,325.07	$ 127,325.07	100%
213	132872KU	Apr-11	Nov-14	81%	$ 2,331,630.26	$ 2,315,593.16	$ 2,315,593.16	100%
214	132885	Apr-11	Nov-14	81%	$ 2,545,975.92	$ 3,172,566.15	$ 3,172,557.69	100%
215	132889	Jun-11	Nov-14	80%	$ 3,323,263.78	$ 2,428,733.70	$ 2,442,741.03	101%
216	132928KU	Apr-13	Nov-16	25%	$ 465,865.81	$ 478,316.74	$ 233,390.46	49%

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (H/G)
217	133232	Jul-12	Nov-14	70%	$ 24,890.00	$ 60,338.60	$ 60,338.60	100%
218	133250	May-11	Nov-14	81%	$ 258,935.11	$ 352,186.35	$ 352,186.35	100%
219	133306	May-10	Nov-14	85%	$ 509,074.65	$ 504,775.44	$ 505,640.62	100%
220	133318	Jul-12	Nov-14	71%	$ 278,822.66	$ 151,537.99	$ 151,537.99	100%
221	133320	Oct-12	Nov-14	68%	$ 2,007,560.15	$ 552,394.13	$ 552,394.13	100%
222	133321	Jan-13	Nov-14	63%	$ 585,178.56	$ 71,162.33	$ 71,162.33	100%
223	133355	May-12	Nov-14	72%	$ 233,000.00	$ 245,436.81	$ 246,923.27	101%
224	133361	Nov-11	Nov-14	78%	$ 2,331,276.60	$ 1,923,487.69	$ 1,887,524.78	98%
225	133373	Jan-13	Nov-14	63%	$ 260,430.05	$ 268,265.98	$ 273,700.25	102%
226	133374	Jan-13	Nov-14	63%	$ 224,795.76	$ 225,861.35	$ 238,059.64	105%
227	133375	Dec-11	Nov-14	77%	$ 811,350.01	$ 535,396.79	$ 538,315.80	101%
228	133380	Jan-12	Nov-14	76%	$ -	$ 58,485.81	$ 58,485.81	100%
229	133390	Sep-11	Nov-14	78%	$ 687,085.00	$ 579,488.19	$ 579,488.19	100%
230	133391	Dec-11	Nov-14	77%	$ 706,825.88	$ 492,123.81	$ 492,123.81	100%
231	133392	Jan-13	Nov-14	63%	$ 192,322.70	$ 273,764.41	$ 87,240.22	32%
232	133393	Jan-13	Nov-14	63%	$ 128,216.84	$ 218,223.01	$ 40,638.94	19%
233	133398	May-13	Nov-14	54%	$ 167,502.75	$ 153,263.36	$ 99,317.00	65%
234	133399	May-12	Nov-14	73%	$ 202,730.67	$ 174,523.48	$ 174,523.04	100%
235	133407	Oct-12	Nov-14	68%	$ 234,745.69	$ 194,635.03	$ 194,635.03	100%
236	133408	Jun-13	Nov-14	50%	$ 230,238.00	$ 251,195.10	$ 251,195.10	100%
237	133409	Aug-13	Nov-14	46%	$ 250,703.60	$ 195,093.25	$ 195,093.25	100%
238	133411	Jan-13	Nov-14	63%	$ 674,976.48	$ 689,633.72	$ 689,633.72	100%
239	133466	Jan-13	Dec-14	58%	$ 2,877,287.66	$ 1,607,576.33	$ 1,169,785.59	73%
240	133488	Sep-13	Nov-14	42%	$ 609,567.50	$ 470,031.49	$ 456,389.49	97%
241	133518	Nov-11	Nov-14	78%	$ 380,665.60	$ 371,939.03	$ 371,898.15	100%
242	133525	Jun-12	Nov-14	72%	$ 1,392,427.18	$ 1,219,422.31	$ 1,219,612.51	100%
243	133534KU	Oct-11	Nov-14	78%	$ 699,409.68	$ 692,018.37	$ 692,018.37	100%
244	133536KU	Jan-12	Nov-14	76%	$ 489,163.50	$ 234,886.43	$ 234,886.43	100%
245	133547KU	Jan-12	Nov-14	76%	$ 99,309.42	$ 62,137.81	$ 62,137.81	100%
246	133555KU	Jan-12	Nov-14	76%	$ 553,770.00	$ 583,603.84	$ 583,603.84	100%
247	133561KU	Jan-13	Nov-14	63%	$ 16,434.30	$ 1,147.97	$ 1,147.97	100%
248	133607KU	Jan-13	Nov-14	63%	$ 29,880.54	$ 6,184.35	$ 6,223.56	101%
249	133637	Jan-13	Nov-14	63%	$ 27,500.00	$ 46,939.48	$ 46,939.48	100%
250	133717	Jan-13	Nov-14	63%	$ 99,560.00	$ 32,155.47	$ 32,155.47	100%
251	133876KU	Jan-12	Nov-14	76%	$ 563,000.00	$ 557,062.01	$ 557,062.01	100%
252	133895	Jun-11	Nov-14	80%	$ 325,932.86	$ 782,326.42	$ 340,414.79	44%
253	133901	Jun-11	Nov-14	80%	$ 120,342.43	$ 106,263.30	$ 106,263.30	100%
254	133903	Jun-11	Nov-14	80%	$ 125,316.10	$ 134,997.83	$ 134,997.83	100%
255	133923	Jan-13	Nov-14	63%	$ 84,110.25	$ 78,875.40	$ 78,875.40	100%
256	133935	Jan-13	Aug-15	45%	$ 274,980.92	$ 218,915.15	$ 218,915.15	100%
257	133940	Mar-13	Nov-14	60%	$ 959,904.26	$ 1,043,368.91	$ 880,285.06	84%
258	133949	Jun-13	Nov-14	53%	$ 342,976.85	$ 254,789.07	$ 89,844.74	35%
259	133950	Jan-12	Nov-14	76%	$ 47,836.40	$ 26,391.54	$ 26,391.54	100%
260	134004	May-12	Dec-14	69%	$ 252,761.45	$ 155,014.89	$ 74,267.06	48%
261	134044KU	Jan-12	Nov-14	76%	$ 24,900.45	$ 15,725.32	$ 15,675.05	100%
262	134057	Oct-12	Nov-14	66%	$ 1,248,738.94	$ 1,458,571.21	$ 1,458,676.41	100%
263	134058	Sep-13	Dec-14	37%	$ 2,663,487.00	$ 3,394,360.96	$ 1,512,533.38	45%
264	134060	Oct-12	Nov-14	67%	$ 440,980.15	$ 209,443.96	$ 239,366.24	114%
265	134061	Aug-13	Nov-14	46%	$ 746,695.77	$ 455,793.96	$ 404,557.41	89%
266	134065KU	Jan-12	Nov-14	76%	$ 76,419.80	$ 24,641.59	$ 24,641.59	100%
267	134076	Feb-12	Nov-14	75%	$ 420,083.92	$ 400,073.13	$ 400,073.13	100%
268	134080	Sep-11	Nov-14	79%	$ 2,087,504.63	$ 1,742,737.81	$ 1,749,478.52	100%
269	134110KU	Jun-13	Dec-14	47%	$ 2,454,545.00	$ 1,151,956.23	$ 416,031.67	36%
270	134197	Jan-12	Nov-14	76%	$ 199,936.72	$ 52,831.26	$ 52,831.26	100%

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271	134211	Oct-12	Nov-14	68%	$ 1,199,897.10	$ 1,168,801.14	$ 1,268,315.24	109%
272	134213	Aug-11	Nov-14	79%	$ 599,975.92	$ 592,274.20	$ 592,274.20	100%
273	134221	Oct-13	Nov-14	38%	$ 1,242,083.01	$ 376,143.04	$ 316,523.29	84%
274	134223	Jan-13	Nov-14	63%	$ 486,603.45	$ 370,268.88	$ 370,268.88	100%
275	134271	Sep-11	Nov-14	78%	$ 1,369,390.23	$ 1,263,179.19	$ 1,263,179.19	100%
276	134278	Jul-12	Dec-14	68%	$ 2,208,233.85	$ 963,116.59	$ 962,534.76	100%
277	134279	Feb-14	Nov-14	10%	$ 1,218,395.89	$ 257,688.77	$ 62,385.76	24%
278	134380	Oct-13	Dec-14	33%	$ 1,500,337.25	$ 1,510,058.67	$ 828,943.09	55%
279	134412	Oct-12	Nov-14	68%	$ 129,998.52	$ 131,666.77	$ 131,666.77	100%
280	134473	Jan-12	Dec-14	72%	$ 135,022.50	$ -	$ -	100%
281	134493	Apr-12	Nov-14	74%	$ 54,999.88	$ 13,137.53	$ 13,137.53	100%
282	134505	Jan-12	Nov-14	76%	$ -	$ 724,511.01	$ 724,511.01	100%
283	134513	Oct-12	Nov-14	67%	$ 23,292.00	$ 28,058.65	$ 28,058.65	100%
284	134516	Jan-12	Nov-14	76%	$ 84,596.00	$ 130,533.50	$ 130,533.50	100%
285	134521	Jan-12	Nov-14	76%	$ 250,560.00	$ 425,770.91	$ 425,679.12	100%
286	134571	Jan-13	Nov-14	63%	$ 46,999.82	$ 46,748.83	$ 46,748.83	100%
287	134596	Jan-13	Nov-14	63%	$ 25,520.00	$ 28,154.82	$ 28,154.82	100%
288	134598	Jan-13	Nov-14	63%	$ 100,920.00	$ 47,640.26	$ 47,640.26	100%
289	134622	Jul-11	Nov-14	80%	$ 250,000.28	$ 93,254.36	$ 29,482.07	32%
290	134623	Jan-12	Nov-14	76%	$ 270,000.00	$ 265,871.22	$ 265,871.22	100%
291	134626	Feb-12	Nov-14	75%	$ 500,001.03	$ 919,463.37	$ 842,554.64	92%
292	134629	Mar-12	Nov-14	75%	$ 20,000.27	$ 15,305.69	$ 15,305.69	100%
293	134665	Jul-12	Dec-21	17%	$ 3,301,988.62	$ 2,266,759.88	$ 106,759.88	5%
294	134676	Jan-13	Nov-14	63%	$ 150,000.00	$ 62,217.97	$ 62,217.97	100%
295	134687KU	Aug-13	Nov-14	45%	$ 529,483.50	$ 408,954.06	$ 386,746.30	95%
296	134690	Jan-13	Nov-14	63%	$ 25,000.00	$ 5,097.41	$ 5,097.41	100%
297	134692	Jan-13	Nov-14	63%	$ 100,000.00	$ 59,188.69	$ 36,545.67	62%
298	134751	Oct-11	Nov-14	78%	$ 45,006.00	$ 39,181.23	$ 39,181.23	100%
299	134815	Jan-12	Nov-14	76%	$ 74,999.92	$ 72,186.01	$ 72,186.01	100%
300	134836	Sep-12	Nov-14	69%	$ 120,001.32	$ 193,336.99	$ 193,336.99	100%
301	134894	Jul-11	Nov-14	80%	$ 600,000.00	$ (0.00)	$ (0.00)	100%
302	134910	Dec-11	Nov-14	77%	$ 63,655.34	$ 90,007.27	$ 90,007.27	100%
303	134917	Jan-12	Nov-14	76%	$ 59,639.34	$ 61,210.40	$ 61,210.40	100%
304	134918	Dec-11	Nov-14	77%	$ 195,932.78	$ 186,109.49	$ 186,109.49	100%
305	134922	Jan-12	Nov-14	76%	$ 22,759.01	$ 36,401.08	$ 36,401.08	100%
306	134924	Jan-13	Nov-14	63%	$ 43,300.62	$ 68,405.99	$ 68,405.99	100%
307	134946	Jan-13	Nov-14	63%	$ 67,656.38	$ 65,903.84	$ 68,829.44	104%
308	134966	Jan-14	Dec-14	16%	$ 39,769.07	$ 86,431.07	$ 382.48	0%
309	134970	Jan-14	Dec-14	16%	$ 195,959.33	$ 195,028.78	$ 2,493.81	1%
310	134974	Dec-13	Dec-14	17%	$ 181,453.60	$ 150,973.86	$ 5,433.05	4%
311	134977	Jan-14	Dec-14	16%	$ 71,692.89	$ 136,494.89	$ 6,400.29	5%
312	134979	Jan-14	Dec-14	16%	$ 31,092.89	$ 57,083.03	$ 2,891.33	5%
313	134982	Jan-14	Dec-14	16%	$ 21,812.89	$ 19,907.49	$ 694.35	3%
314	134984	Jan-14	Dec-14	16%	$ 130,076.25	$ 97,956.01	$ 73,426.12	75%
315	134985	Jan-14	Dec-14	16%	$ 39,463.25	$ 49,619.97	$ 3,302.19	7%
316	134991	Jan-14	Dec-14	16%	$ 250,021.48	$ 221,870.63	$ 4,079.78	2%
317	134994	Jan-14	Dec-14	16%	$ 156,556.50	$ 136,894.96	$ 7,813.95	6%
318	135021	Jan-12	Nov-14	76%	$ 85,000.00	$ 97,672.62	$ 97,672.98	100%
319	135031	Jan-12	Nov-14	76%	$ 107,000.00	$ 107,647.20	$ 107,647.20	100%
320	135054	Jan-12	Nov-14	76%	$ 22,000.00	$ 14,150.00	$ 14,150.00	100%
321	135060	Jan-12	Nov-14	76%	$ 11,940.00	$ -	$ -	100%
322	135261	Jun-13	Nov-14	51%	$ 275,000.00	$ 328,639.57	$ 185,881.96	57%
323	135382	Jan-13	Nov-14	63%	$ 275,000.00	$ -	$ -	100%
324	135429	Jan-12	Nov-14	76%	$ 723,898.47	$ 311,166.83	$ 311,166.83	100%

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325	135431	Jan-12	Dec-15	54%	$ 1,250,000.00	$ 664,073.68	$ 666,636.72	100%
326	135484	Aug-11	Nov-14	79%	$ 298,472.21	$ 301,480.61	$ 275,389.60	91%
327	135491	Mar-12	Nov-14	75%	$ 372,448.12	$ 377,373.96	$ 377,373.91	100%
328	135531	Feb-12	Nov-14	75%	$ 346,272.53	$ 365,728.64	$ 365,728.64	100%
329	135625	Dec-11	Dec-15	55%	$ 14,131,789.81	$ 12,823,745.25	$ 12,724,809.06	99%
330	135626	Nov-11	Nov-14	77%	$ 2,681,214.44	$ 422,565.26	$ 458,361.06	108%
331	135629	Feb-12	Nov-14	75%	$ 356,177.92	$ 538,941.06	$ 538,941.06	100%
332	135695KU	Oct-11	Nov-14	78%	$ 254,236.64	$ 264,161.65	$ 264,161.65	100%
333	135697KU	Oct-11	Nov-14	78%	$ 160,106.11	$ 146,220.41	$ 146,221.11	100%
334	135757	Nov-11	Nov-14	78%	$ 141,999.99	$ 160,000.51	$ 160,000.51	100%
335	135810KU	Nov-11	Dec-14	73%	$ 221,467.13	$ 149,424.66	$ 97,212.50	65%
336	135832	Jan-12	Nov-14	76%	$ 2,843,535.20	$ 2,309,033.99	$ 2,309,033.99	100%
337	135899	Jan-12	Nov-14	76%	$ 5,800.00	$ 5,276.91	$ 5,276.91	100%
338	135911	Jan-12	Dec-19	27%	$ 6,785,036.75	$ 9,706,302.87	$ 2,266,619.70	23%
339	135920	Jan-13	Nov-14	63%	$ 812,955.72	$ 2,631,679.52	$ 2,470,087.00	94%
340	135928	May-12	Nov-14	73%	$ 116,946.64	$ 85,003.39	$ 85,003.39	100%
341	135961	Jan-12	Nov-14	76%	$ 115,269.98	$ 111,922.20	$ 111,922.20	100%
342	136152	Feb-13	Dec-14	55%	$ 625,244.86	$ 418,309.00	$ 401,551.43	96%
343	136172	Mar-12	Dec-16	42%	$ 39,891.54	$ 104,306.54	$ 106,336.91	102%
344	136174	Apr-12	Nov-14	74%	$ 504,999.99	$ 512,220.37	$ 512,220.37	100%
345	136179KU	Jan-12	Nov-14	76%	$ 12,726.33	$ 28,939.11	$ 28,939.11	100%
346	136240	Mar-12	Nov-14	74%	$ 72,000.01	$ 77,219.88	$ 77,219.88	100%
347	136246	Mar-12	Nov-14	74%	$ 158,388.00	$ 123,360.89	$ 123,360.89	100%
348	136310	Mar-12	Nov-14	74%	$ 7,947.37	$ 7,755.81	$ 7,755.81	100%
349	136320	Apr-12	Nov-14	74%	$ 43,999.49	$ 45,855.93	$ 45,855.93	100%
350	136327	Mar-12	Dec-14	70%	$ 184,440.00	$ 177,740.07	$ 177,740.07	100%
351	136475KU	Mar-13	Nov-14	60%	$ 69,559.00	$ 56,660.74	$ 56,660.74	100%
352	136531	Apr-12	Nov-14	74%	$ 85,512.63	$ 91,665.77	$ 91,665.77	100%
353	136532	Apr-12	Nov-14	74%	$ 60,000.02	$ 26,112.06	$ 26,112.06	100%
354	136538KU	Jun-10	Nov-14	84%	$ 27,705.70	$ 27,962.93	$ 27,962.93	100%
355	136541	Oct-12	Nov-14	67%	$ 80,000.60	$ 84,797.28	$ 84,797.28	100%
356	136542	Apr-12	Nov-14	73%	$ 199,999.84	$ 155,661.12	$ 155,661.12	100%
357	136569KU	Jan-13	Nov-14	63%	$ 12,373.74	$ 12,373.74	$ 12,373.74	100%
358	136570KU	Jan-13	Nov-14	63%	$ 6,289.88	$ 6,289.88	$ 6,289.88	100%
359	136571	May-12	Nov-14	73%	$ 120,640.00	$ 107,855.35	$ 107,855.35	100%
360	136991	Oct-12	Nov-14	68%	$ 20,077.85	$ 34,831.36	$ 34,831.36	100%
361	136993	Oct-12	Nov-14	68%	$ 15,033.54	$ 7,600.49	$ 7,600.49	100%
362	136995	Oct-12	Nov-14	68%	$ 50,112.47	$ 50,232.00	$ 50,232.00	100%
363	136996	Oct-12	Nov-14	68%	$ 30,067.04	$ 31,784.41	$ 31,784.41	100%
364	136997	Sep-13	Nov-14	42%	$ 122,000.00	$ 84,069.09	$ 75,662.17	90%
365	136999	Oct-12	Nov-14	68%	$ 80,177.89	$ 66,941.73	$ 67,543.93	101%
366	137000	Oct-12	Nov-14	68%	$ 168,376.65	$ 144,450.18	$ 144,450.18	100%
367	137001	Oct-12	Nov-14	68%	$ 255,568.95	$ 225,578.24	$ 219,775.88	97%
368	137002	Oct-12	Nov-14	68%	$ 58,130.25	$ 29,212.90	$ 29,212.90	100%
369	137004	Oct-12	Nov-14	68%	$ 275,646.80	$ 362,023.41	$ 359,567.07	99%
370	137026	Jul-13	Nov-14	50%	$ -	$ 592,967.34	$ 592,967.34	100%
371	137044	May-12	Nov-14	73%	$ 49,116.28	$ 43,107.20	$ 43,107.20	100%
372	137072	May-12	Nov-14	73%	$ 139,672.00	$ 191,231.92	$ 195,913.91	102%
373	137073	May-12	Nov-14	73%	$ 160,212.00	$ 173,305.99	$ 173,305.99	100%
374	137074	Jan-13	Nov-14	63%	$ 140,596.30	$ 152,123.49	$ 156,510.37	103%
375	137075	May-12	Nov-14	73%	$ 140,699.00	$ 222,658.95	$ 226,976.26	102%
376	137086	Oct-13	Nov-14	35%	$ 105,165.00	$ 397,255.58	$ 240,976.78	61%
377	137089	May-12	Nov-14	73%	$ 50,120.10	$ 81,708.97	$ 63,899.96	78%
378	137105	Jan-13	Nov-14	63%	$ 56,485.00	$ 96,061.42	$ 96,061.42	100%

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379	137168	Oct-12	Nov-14	68%	$ 42,094.87	$ 46,880.79	$ 46,880.80	100%
380	137179	Oct-13	Dec-14	33%	$ 1,052,737.82	$ 659,476.45	$ 210,682.45	32%
381	137194	Oct-12	Nov-14	68%	$ 140,313.88	$ 614,547.47	$ 524,179.57	85%
382	137197	Oct-12	Nov-14	68%	$ 15,033.54	$ 6,860.35	$ 6,860.35	100%
383	137200	Oct-12	Nov-14	68%	$ 125,280.65	$ 189,031.31	$ 132,662.52	70%
384	137202	Oct-12	Nov-14	68%	$ 93,208.48	$ 105,173.75	$ 105,173.75	100%
385	137205	Oct-12	Nov-14	68%	$ 60,134.96	$ 45,109.35	$ 45,109.35	100%
386	137208	Sep-13	Nov-14	42%	$ 69,000.00	$ 42,183.31	$ 42,183.29	100%
387	137231	May-12	Nov-14	73%	$ 40,000.03	$ 47,524.51	$ 47,524.51	100%
388	137492	May-12	Dec-17	31%	$ 1,868,400.00	$ 2,229,735.38	$ 668,199.53	30%
389	137502	May-12	Nov-14	72%	$ 1,779,000.00	$ 1,732,030.19	$ 1,732,030.19	100%
390	137514	Jan-13	Nov-14	63%	$ 66,360.00	$ 31,532.97	$ 31,532.97	100%
391	137515	Jan-13	Nov-14	63%	$ 58,183.50	$ 6,205.38	$ 6,205.38	100%
392	137516	Jan-13	Nov-14	63%	$ 63,990.00	$ 9,899.19	$ 9,899.19	100%
393	137517	Jan-13	Nov-14	63%	$ 41,475.00	$ 10,055.05	$ 2,399.05	24%
394	137518	Jan-13	Nov-14	63%	$ 28,440.00	$ 7,157.10	$ 7,157.10	100%
395	137519	Jan-13	Nov-14	63%	$ 37,920.00	$ 19,725.54	$ 19,725.54	100%
396	137522	Jan-13	Nov-14	63%	$ 60,435.00	$ 12,999.24	$ 12,999.24	100%
397	137524	Jan-13	Nov-14	63%	$ 61,620.00	$ 13,639.66	$ 13,639.66	100%
398	137525	Jan-13	Nov-14	63%	$ 61,885.44	$ 5,293.43	$ 5,562.36	105%
399	137578KU	Jun-10	Nov-14	84%	$ -	$ 36,434.85	$ 36,434.85	100%
400	137597	Feb-13	Nov-16	28%	$ 687,499.76	$ 674,146.00	$ 74,146.00	11%
401	137629KU	Jun-10	Nov-14	84%	$ 110,916.00	$ 101,015.51	$ 101,015.51	100%
402	137631KU	Jun-10	Nov-14	84%	$ 154,456.88	$ 50,518.16	$ 50,518.16	100%
403	137671KU	Oct-13	Nov-14	38%	$ 1,340,251.49	$ 838,502.14	$ 532,414.09	63%
404	137735	Jan-13	Nov-14	63%	$ -	$ -	$ 3,914.68	100%
405	137737	Jan-13	Nov-14	63%	$ 293,459.93	$ 606,284.84	$ 606,284.84	100%
406	137744	Oct-12	Dec-14	62%	$ 1,097,190.00	$ 1,021,431.02	$ 614,459.69	60%
407	137765	Jun-12	Nov-14	72%	$ 80,000.00	$ 104,956.70	$ 104,956.70	100%
408	137773	Jun-12	Dec-14	67%	$ 122,909.04	$ 39,720.83	$ 39,720.83	100%
409	137819KU	Sep-12	Dec-14	64%	$ 32,499.99	$ 70,332.61	$ 42,811.68	61%
410	137826KU	Aug-13	Dec-14	41%	$ 82,499.98	$ 208,905.03	$ 133,524.45	64%
411	137842KU	Apr-13	Nov-14	58%	$ 50,000.00	$ 184,090.88	$ 184,090.88	100%
412	137863KU	Jun-13	Nov-14	53%	$ 250,000.00	$ 245,168.73	$ 245,168.73	100%
413	138067	Jan-13	Nov-14	63%	$ 56,666.69	$ 92,498.13	$ 92,498.13	100%
414	138080	Jul-12	Nov-14	71%	$ 150,070.20	$ 148,267.48	$ 148,267.48	100%
415	138095	Apr-13	Nov-14	58%	$ 379,136.03	$ 294,955.81	$ 294,955.82	100%
416	138096	Jan-13	Nov-14	63%	$ 140,008.14	$ 25,533.84	$ 25,533.84	100%
417	138099	Jan-13	Dec-14	58%	$ 41,990.46	$ 23,899.02	$ 23,899.02	100%
418	138101	Jan-13	Nov-14	63%	$ 40,468.14	$ 47,081.71	$ 48,032.56	102%
419	138102	Jan-13	Nov-14	63%	$ 27,772.63	$ 27,102.67	$ 27,102.67	100%
420	138107	Jan-13	Nov-14	63%	$ 58,808.35	$ 37,857.96	$ 37,857.96	100%
421	138147	Jan-14	Dec-14	16%	$ -	$ 53,833.50	$ 1,387.82	3%
422	138153	Jan-14	Dec-14	16%	$ 58,202.76	$ 60,097.42	$ 1,640.82	3%
423	138170	Jan-13	Nov-14	63%	$ 468,747.87	$ 184,367.09	$ 187,520.04	102%
424	138171	Jan-14	Dec-14	16%	$ -	$ 85,409.88	$ 675.92	1%
425	138188	Jan-13	Dec-14	58%	$ 37,500.00	$ 57,781.34	$ 57,781.34	100%
426	138190	Jan-13	Dec-14	58%	$ 74,000.00	$ 21,488.50	$ 50,544.10	235%
427	138192	Jan-13	Nov-14	63%	$ 30,000.00	$ 17,471.75	$ 25,692.75	147%
428	138194	Jan-13	Nov-14	63%	$ 50,000.00	$ 8,346.18	$ 30,660.51	367%
429	138215	Jan-13	Nov-14	63%	$ 2,798,978.32	$ 1,805,869.60	$ 1,666,835.66	92%
430	138226	Jan-13	Nov-14	63%	$ 195,703.02	$ 127,057.36	$ 127,022.51	100%
431	138227	Jan-13	Dec-14	58%	$ 136,132.23	$ 135,992.65	$ 144,362.49	106%
432	138228	Jan-13	Nov-14	63%	$ 71,962.70	$ 87,159.20	$ 87,243.05	100%

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (H/G)
433	138231	Jan-13	Nov-14	63%	$ 52,379.73	$ 55,916.80	$ 56,080.84	100%
434	138232	Jan-13	Nov-14	63%	$ 70,641.20	$ 67,374.97	$ 67,374.97	100%
435	138233	Jan-14	Dec-14	16%	$ -	$ 55,808.25	$ 8,475.14	15%
436	138234	Jan-14	Dec-14	16%	$ -	$ 34,815.97	$ 5,853.42	17%
437	138237	Jan-14	Dec-14	16%	$ 138,563.37	$ 139,018.51	$ 6,535.94	5%
438	138252	Jul-12	Nov-14	71%	$ 1,505,000.00	$ 1,473,703.47	$ 1,473,703.47	100%
439	138259	Jan-13	Dec-18	19%	$ 112,499.93	$ 49,712.95	$ 49,712.95	100%
440	138281KU	Jul-12	Nov-14	71%	$ 162,660.97	$ 164,191.32	$ 164,191.32	100%
441	138283KU	Jul-12	Nov-14	71%	$ 157,052.04	$ 142,384.25	$ 142,384.25	100%
442	138295	Jan-13	Dec-14	58%	$ 230,008.56	$ 436,135.49	$ 231,790.78	53%
443	138318	Jul-12	Sep-21	18%	$ 345,766,484.01	$ 486,522,119.41	$ 2,499,136.63	1%
444	138320	Jul-12	Nov-14	71%	$ 242,000.00	$ 267,961.94	$ 267,961.94	100%
445	138340	Jan-13	Nov-14	63%	$ 73,000.00	$ 36,248.22	$ 36,248.22	100%
446	138343	Jan-13	Nov-14	63%	$ 298,000.00	$ 319,328.07	$ 326,362.71	102%
447	138344	Jan-13	Nov-14	63%	$ 18,000.00	$ 21,179.43	$ 21,179.43	100%
448	138345	Jan-13	Nov-14	63%	$ 18,000.00	$ 15,014.00	$ 15,014.00	100%
449	138346	Jan-13	Nov-14	63%	$ 19,000.00	$ 19,000.00	$ 19,000.00	100%
450	138353	Jan-13	Nov-14	63%	$ 17,000.00	$ 18,400.00	$ 18,400.00	100%
451	138354	Jan-13	Nov-14	63%	$ 132,000.00	$ 126,986.88	$ 126,986.88	100%
452	138355	Mar-13	Nov-14	59%	$ 96,000.00	$ 180,934.13	$ 180,934.13	100%
453	138357	Jun-13	Nov-14	53%	$ 1,550,000.00	$ 995,766.29	$ 732,280.41	74%
454	138365	Jan-13	Nov-14	63%	$ 96,000.00	$ 169,327.07	$ 168,239.60	99%
455	138376	Jan-13	Nov-14	63%	$ 50,000.00	$ 139,359.14	$ 162,634.52	117%
456	138377	Jan-13	Nov-14	63%	$ 30,000.00	$ 12,964.93	$ 13,640.19	105%
457	138382	Jul-12	Nov-14	71%	$ 8,648.18	$ 8,648.18	$ 8,648.18	100%
458	138420	Jul-12	Nov-14	71%	$ 3,141,717.91	$ 0.00	$ 2,053.13	100%
459	138443KU	Jul-12	Nov-14	70%	$ 134,135.03	$ 138,690.89	$ 138,690.89	100%
460	138511	Jan-13	Dec-14	58%	$ 250,018.00	$ 52,112.27	$ 52,112.27	100%
461	138557	Jan-14	Dec-14	16%	$ 100,000.00	$ 100,042.49	$ 5,415.00	5%
462	138602	Sep-13	Nov-14	40%	$ 50,000.00	$ 739,713.11	$ 739,713.11	100%
463	138615	Oct-12	Nov-14	68%	$ 114,400.00	$ 224,131.46	$ 224,131.46	100%
464	138644	Jul-12	Nov-14	70%	$ 1,472.60	$ 2,858.77	$ 2,858.77	100%
465	138687KU	Aug-12	Nov-14	70%	$ 140,225.01	$ 92,132.37	$ 92,131.91	100%
466	138692	Jan-13	Nov-14	63%	$ 557,513.04	$ 339,567.85	$ 332,039.25	98%
467	138693	Jul-12	Nov-14	71%	$ 60,052.47	$ 71,929.60	$ 71,929.60	100%
468	138704	Aug-12	Nov-14	70%	$ 15,000.20	$ 13,930.02	$ 13,930.02	100%
469	138711	Jan-13	Dec-14	58%	$ 535,000.00	$ 278,829.41	$ 165,602.79	59%
470	138720	Sep-12	Nov-14	69%	$ 190,142.00	$ 312,695.97	$ 249,584.75	80%
471	138727	Jun-13	Nov-14	53%	$ -	$ 113,065.11	$ 113,065.11	100%
472	138729	Aug-12	Nov-14	70%	$ 24,315.24	$ 21,516.53	$ 21,516.53	100%
473	138746	Aug-12	Nov-14	70%	$ 617.17	$ 54,720.62	$ 54,720.62	100%
474	138767	Sep-12	Nov-14	69%	$ 77,199.23	$ 83,542.10	$ 83,382.08	100%
475	138770	Sep-12	Nov-14	69%	$ 75,263.57	$ 81,446.41	$ 81,446.41	100%
476	138772KU	Sep-12	Nov-14	69%	$ (84.75)	$ 10,990.84	$ 4,117.62	37%
477	138781	Sep-12	Nov-14	68%	$ 368,378.52	$ 130,579.52	$ 132,091.23	101%
478	138789	Sep-12	Nov-14	68%	$ 269,793.19	$ 258,085.80	$ 258,085.80	100%
479	138823KU	Oct-12	Nov-14	67%	$ 331,218.85	$ 331,218.85	$ 331,218.85	100%
480	138829	Dec-12	Nov-14	64%	$ -	$ -	$ -	100%
481	138835KU	Aug-12	Nov-14	69%	$ 91,124.56	$ 97,419.53	$ 91,584.34	94%
482	138850	Oct-12	Nov-14	67%	$ 46,273.69	$ 46,273.34	$ 46,273.34	100%
483	138854KU	Oct-12	Nov-14	67%	$ 33,378.95	$ 34,642.45	$ 34,642.45	100%
484	138860	Oct-12	Nov-14	67%	$ 83,541.51	$ 83,541.51	$ 83,541.51	100%
485	138897	Oct-12	Dec-14	61%	$ 494,735.54	$ 508,578.82	$ 508,578.48	100%
486	138898KU	Dec-12	Dec-15	40%	$ 1,356,095.61	$ 1,413,201.53	$ 984,092.16	70%

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (H/G)
487	138930	Nov-12	Nov-14	66%	$ 247,559.27	$ 232,510.42	$ 232,510.42	100%
488	138947	Jan-13	Nov-14	63%	$ 1,990,613.61	$ 557,770.54	$ 573,229.08	103%
489	138948	Jan-13	Nov-14	63%	$ 735,714.02	$ 435,533.12	$ 428,199.48	98%
490	138949	Jan-13	Nov-14	63%	$ 617,108.54	$ 1,169,322.77	$ 1,194,066.91	102%
491	138950	Jan-13	Nov-14	63%	$ 506,807.61	$ 503,579.10	$ 503,579.03	100%
492	138952	Jan-13	Nov-14	63%	$ 1,552,604.86	$ 1,297,220.94	$ 1,291,426.93	100%
493	138953	Jan-13	Nov-14	63%	$ 268,050.86	$ 232,734.63	$ 221,425.95	95%
494	138955	Jan-13	Nov-14	63%	$ 16,000.03	$ 10,627.13	$ 10,627.13	100%
495	139002	Dec-12	Nov-14	65%	$ 9,210.09	$ 7,475.75	$ 7,475.75	100%
496	139015	Dec-12	Nov-14	65%	$ 177,710.31	$ 32,391.62	$ 32,548.34	100%
497	139022	Dec-12	Nov-14	64%	$ 21,819.07	$ 21,819.07	$ 21,819.07	100%
498	139043KU	Dec-12	Nov-14	64%	$ 142,652.65	$ 130,326.78	$ 130,326.78	100%
499	139046	Dec-12	Apr-15	51%	$ 4,410,568.52	$ 5,294,752.88	$ 2,584,892.86	49%
500	139047	Dec-12	Dec-14	60%	$ 88,024.35	$ 63,673.78	$ 63,673.78	100%
501	139052	Jan-13	Nov-14	63%	$ 217,260.88	$ 204,136.73	$ 204,412.02	100%
502	139053	Jan-13	Nov-14	63%	$ 64,283.55	$ 82,346.15	$ 89,516.65	109%
503	139054	Jan-13	Nov-14	63%	$ 89,442.53	$ 135,873.19	$ 136,734.47	101%
504	139057	Jan-13	Dec-14	58%	$ 69,497.58	$ 113,945.20	$ 111,261.19	98%
505	139098	Jan-13	Dec-21	13%	$ 1,981,877.42	$ 2,809,289.80	$ 25,289.80	1%
506	139099	Jan-13	Nov-14	63%	$ 118,578.17	$ 106,972.81	$ 106,972.81	100%
507	139117	Jan-13	Nov-14	62%	$ 1,044,400.92	$ 1,061,783.54	$ 1,061,783.54	100%
508	139123	Jan-13	Nov-14	62%	$ 114,862.14	$ 87,556.51	$ 59,688.83	68%
509	139124	Jan-13	Nov-14	63%	$ 296,986.89	$ 295,611.85	$ 195,590.17	66%
510	139128	Jan-13	Nov-14	62%	$ 385,677.59	$ 338,361.24	$ 338,361.24	100%
511	139146KU	Jan-13	Nov-14	62%	$ 24,999.84	$ 28,121.82	$ 26,128.82	93%
512	139155	Jan-13	Nov-14	62%	$ 30,481.94	$ 30,481.94	$ 30,481.94	100%
513	139158	Jan-13	Nov-14	62%	$ 6,276.56	$ 6,276.56	$ 6,276.56	100%
514	139162KU	Jan-13	Nov-14	63%	$ 3,475.48	$ 3,475.48	$ 3,475.48	100%
515	139164KU	Jan-13	Nov-14	63%	$ 1,618.47	$ 1,618.47	$ 1,618.47	100%
516	139183KU	Jan-13	Nov-14	63%	$ 15,687.92	$ 15,687.92	$ 15,687.92	100%
517	139190	Apr-13	Nov-14	57%	$ 336,979.82	$ 249,539.33	$ 249,539.33	100%
518	139191KU	Jan-13	Nov-14	63%	$ 9,440.36	$ 9,440.36	$ 9,440.36	100%
519	139192	Feb-13	Nov-14	61%	$ 101,314.16	$ 101,442.52	$ 101,442.52	100%
520	139205KU	Apr-13	Nov-14	56%	$ 40,712.48	$ 52,299.03	$ 52,299.03	100%
521	139206	Feb-13	Nov-14	61%	$ 19,285.86	$ 22,209.68	$ 22,209.68	100%
522	139209	Feb-13	Nov-14	61%	$ 180,181.97	$ 164,735.67	$ 164,735.67	100%
523	139210	Mar-13	Nov-14	60%	$ 811,013.63	$ 885,262.27	$ 726,511.01	82%
524	139250KU	Feb-13	Nov-14	60%	$ 15,625.00	$ 10,342.79	$ 10,342.79	100%
525	139253KU	Feb-13	Nov-14	60%	$ 116,758.40	$ 122,115.61	$ 122,115.61	100%
526	139256	Feb-13	Dec-14	55%	$ 3,024,308.41	$ 2,334,903.04	$ 848,253.04	36%
527	139263	Dec-12	Nov-14	63%	$ 47,456.48	$ 47,191.88	$ 47,191.88	100%
528	139264	Jan-13	Nov-14	63%	$ 210,990.37	$ 231,320.72	$ 238,593.18	103%
529	139270	Feb-13	Nov-14	60%	$ 40,152.66	$ 40,207.76	$ 40,207.76	100%
530	139273	Jan-13	Nov-14	63%	$ 87,015.18	$ 38,149.01	$ 43,317.84	114%
531	139360	Feb-13	Nov-14	60%	$ 62,461.39	$ 53,595.96	$ 53,595.96	100%
532	139375	Jan-13	Nov-14	63%	$ 165,648.47	$ 165,648.47	$ 180,967.22	109%
533	139376	Jan-13	Nov-14	63%	$ 105,895.87	$ 105,895.87	$ 102,889.93	97%
534	139377	Jan-13	Nov-14	63%	$ 251,915.21	$ 253,969.45	$ 274,023.50	108%
535	139378	Jan-13	Nov-14	63%	$ 182,573.21	$ 182,573.21	$ 194,049.04	106%
536	139379	Jan-13	Nov-14	63%	$ 197,369.81	$ 197,369.81	$ 200,463.01	102%
537	139387KU	Feb-13	Nov-14	60%	$ 292,749.43	$ 431,564.63	$ 447,453.46	104%
538	139388	Jan-13	Nov-14	63%	$ 120,177.10	$ 57,278.50	$ 60,567.29	106%
539	139390	Dec-12	Nov-14	63%	$ 137,004.01	$ 132,999.45	$ 132,970.26	100%
540	139391	Jan-13	Nov-14	63%	$ 234,775.51	$ 234,775.51	$ 232,312.30	99%

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541	139394	Oct-13	Dec-14	33%	$ 55,681.62	$ 55,681.62	$ 59,898.19	108%
542	139395	Jan-13	Nov-14	63%	$ 60,088.55	$ 58,713.88	$ 48,097.36	82%
543	139396	Dec-12	Nov-14	63%	$ 101,867.16	$ 87,484.60	$ 87,484.60	100%
544	139397	Jan-13	Nov-14	63%	$ 126,108.80	$ 126,108.80	$ 124,323.18	99%
545	139398	Jan-13	Nov-14	63%	$ 232,956.95	$ 232,956.95	$ 224,467.98	96%
546	139400	Feb-13	Nov-14	60%	$ 267,583.62	$ 267,583.62	$ 267,583.62	100%
547	139402	Jan-13	Nov-14	63%	$ 69,768.58	$ 71,991.19	$ 72,378.64	101%
548	139403	Jan-13	Nov-14	63%	$ 73,904.04	$ 95,451.82	$ 95,451.82	100%
549	139404	Jan-13	Nov-14	63%	$ 151,385.84	$ 158,071.08	$ 173,922.99	110%
550	139405	Jan-13	Nov-14	63%	$ 216,532.20	$ 304,786.56	$ 317,141.59	104%
551	139406	Jan-13	Nov-14	63%	$ 266,211.45	$ 266,211.45	$ 218,266.04	82%
552	139407	Jan-13	Nov-14	63%	$ 62,274.22	$ 62,274.22	$ 70,465.33	113%
553	139408	Jan-13	Nov-14	63%	$ 31,957.26	$ 31,957.26	$ 32,211.08	101%
554	139409	Jan-13	Nov-14	63%	$ 71,243.65	$ 71,243.65	$ 78,376.64	110%
555	139410	Jan-13	Nov-14	63%	$ 81,931.94	$ 173,976.26	$ 173,925.82	100%
556	139411	Jan-13	Nov-14	63%	$ 109,367.94	$ 109,367.94	$ 109,302.23	100%
557	139412	Jan-13	Nov-14	63%	$ 119,444.42	$ 131,137.15	$ 135,036.82	103%
558	139413	Jan-13	Nov-14	63%	$ 139,204.67	$ 139,204.67	$ 124,703.13	90%
559	139414	Jan-13	Nov-14	63%	$ 85,923.28	$ 84,214.56	$ 84,214.56	100%
560	139419	Feb-13	Nov-14	60%	$ 92,770.75	$ 106,283.11	$ 106,283.11	100%
561	139434	Mar-13	Nov-14	60%	$ 39,852.58	$ 39,852.58	$ 39,852.58	100%
562	139435KU	Mar-13	Nov-14	60%	$ 78,664.31	$ 78,664.31	$ 78,664.31	100%
563	139438	Feb-13	Nov-14	61%	$ 27,086.36	$ 27,086.36	$ 27,086.36	100%
564	139440	Jan-13	Nov-14	63%	$ 125,213.33	$ 172,793.63	$ 160,699.01	93%
565	139441	Jan-13	Nov-14	63%	$ 123,111.21	$ 201,446.96	$ 195,981.76	97%
566	139446	Jan-13	Nov-14	63%	$ 52,206.65	$ 52,206.65	$ 52,206.65	100%
567	139447	Jan-13	Nov-14	63%	$ 121,561.02	$ 121,561.02	$ 121,574.37	100%
568	139448	Jan-13	Nov-14	63%	$ 193,985.00	$ 231,941.72	$ 231,881.02	100%
569	139451	Jan-13	Nov-14	63%	$ 19,542.68	$ 19,542.68	$ 19,595.28	100%
570	139452	Jan-13	Nov-14	63%	$ 81,285.95	$ 81,285.95	$ 81,285.95	100%
571	139453	Jan-13	Nov-14	63%	$ 125,065.88	$ 147,439.90	$ 147,380.54	100%
572	139454	Jan-13	Nov-14	63%	$ 26,031.00	$ 26,031.00	$ 21,604.73	83%
573	139455	Jan-13	Nov-14	63%	$ 72,943.96	$ 72,943.96	$ 75,820.69	104%
574	139456	Jan-13	Nov-14	63%	$ 127,009.24	$ 170,892.74	$ 175,333.14	103%
575	139458	Jan-13	Nov-14	63%	$ 127,282.01	$ 178,252.97	$ 182,265.78	102%
576	139459	Jan-13	Nov-14	63%	$ 72,764.88	$ 59,754.16	$ 59,754.16	100%
577	139460	Jan-14	Jan-15	15%	$ 192,455.50	$ 192,455.50	$ 27,222.09	14%
578	139461	Mar-13	Nov-14	59%	$ 133,037.78	$ 133,037.78	$ 133,037.78	100%
579	139462	Mar-13	Nov-14	59%	$ 80,124.85	$ 80,124.85	$ 80,124.85	100%
580	139466KU	Mar-13	Nov-14	59%	$ 28,774.00	$ 28,774.00	$ 28,774.00	100%
581	139473	Mar-13	Nov-14	59%	$ 10,000.00	$ 10,000.00	$ 10,000.00	100%
582	139474	Mar-13	Nov-14	60%	$ 587,821.25	$ 540,795.26	$ 539,023.24	100%
583	139475	Mar-13	Nov-14	59%	$ 210,916.03	$ 211,176.88	$ 215,770.84	102%
584	139478	Mar-13	Dec-14	54%	$ 170,993.00	$ 165,240.37	$ 165,765.14	100%
585	139479	Mar-13	Dec-14	54%	$ 832,224.88	$ 824,494.31	$ 825,842.97	100%
586	139486	Mar-13	Nov-14	59%	$ 11,792.00	$ 5,399.82	$ 5,383.55	100%
587	139490KU	Feb-13	Nov-14	60%	$ 830,000.00	$ 739,953.70	$ 739,364.14	100%
588	139494	Mar-13	Nov-14	59%	$ 6,014.15	$ 6,014.15	$ 6,014.15	100%
589	139502	May-13	Nov-14	55%	$ 221,991.22	$ 147,307.29	$ 147,307.30	100%
590	139507	Mar-13	Nov-14	58%	$ 30,936.12	$ 30,936.12	$ 30,936.12	100%
591	139517	Apr-13	Nov-14	58%	$ 34,260.63	$ 36,465.96	$ 36,465.96	100%
592	139520	Apr-13	Nov-14	58%	$ 8,507.50	$ 9,017.95	$ 9,017.95	100%
593	139522	Apr-13	Dec-14	52%	$ 267,482.52	$ 200,560.09	$ 201,734.72	101%
594	139523	Apr-13	Nov-14	57%	$ 265,257.83	$ 200,104.67	$ 200,308.08	100%

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (H/G)
595	139549	May-13	Nov-14	55%	$ 246,697.35	$ 122,768.59	$ 115,212.21	94%
596	139557	Jun-13	Nov-14	53%	$ 718,182.03	$ 718,182.03	$ 718,182.03	100%
597	139575	Jan-13	Dec-18	19%	$ 255,801.82	$ 225,796.95	$ 225,796.95	100%
598	139579KU	Apr-13	Nov-14	56%	$ 5,000.00	$ 1,351.70	$ 1,351.70	100%
599	139581	May-13	Nov-14	55%	$ 46,987.74	$ 30,310.77	$ 30,310.77	100%
600	139590	Apr-13	Nov-14	56%	$ 55,926.90	$ 37,502.95	$ 37,502.95	100%
601	139603	Apr-13	Nov-14	56%	$ 70,797.57	$ 81,541.70	$ 58,776.00	72%
602	139609	Apr-13	Nov-14	56%	$ 56,866.95	$ 51,003.29	$ 51,003.29	100%
603	139612KU	Oct-13	Nov-14	38%	$ 30,000.00	$ 31,610.85	$ 31,610.85	100%
604	139652	Apr-13	Nov-14	56%	$ 16,217.18	$ 16,510.05	$ 16,510.05	100%
605	139653	Apr-13	Nov-14	56%	$ 15,782.48	$ 15,782.48	$ 15,782.48	100%
606	139657	May-13	Nov-14	54%	$ 82,426.25	$ 71,318.89	$ 68,799.55	96%
607	139658	Apr-13	Nov-14	55%	$ 24,851.91	$ 24,851.91	$ 24,851.91	100%
608	139667	May-13	Nov-14	55%	$ 70,267.16	$ 65,799.86	$ 65,799.86	100%
609	139669	May-13	Jan-15	47%	$ 3,572,030.76	$ 2,559,664.45	$ 1,993,629.82	78%
610	139676	May-13	Dec-14	49%	$ 35,704.06	$ 41,852.44	$ 40,381.65	96%
611	139679KU	May-13	Nov-14	55%	$ 4,372.50	$ 4,372.50	$ 4,372.50	100%
612	139684	May-13	Nov-14	55%	$ 37,538.85	$ 37,538.85	$ 37,538.85	100%
613	139685	May-13	Nov-14	55%	$ 14,137.85	$ 14,168.12	$ 14,168.12	100%
614	139693KU	May-13	Nov-14	55%	$ 7,622.21	$ 7,622.21	$ 4,349.99	57%
615	139695KU	May-13	Nov-14	55%	$ 20,000.14	$ 22,757.46	$ 5,378.82	24%
616	139701	Sep-13	Dec-14	36%	$ 1,759,934.44	$ 1,101,018.81	$ 383,165.38	35%
617	139737	May-13	Nov-14	54%	$ 17,475.00	$ 17,234.26	$ 17,234.26	100%
618	139738KU	May-13	Nov-14	54%	$ 1,981,529.53	$ 1,981,529.53	$ 1,981,529.53	100%
619	139751	Aug-13	Dec-14	37%	$ 1,276,332.45	$ 1,325,670.44	$ 561,335.42	42%
620	139771KU	Jun-10	Dec-14	81%	$ 437,514.21	$ 253,777.72	$ 233,463.01	92%
621	139802	May-13	Nov-14	54%	$ 36,671.63	$ 37,294.71	$ 37,294.71	100%
622	139809	Sep-13	Nov-14	42%	$ 57,001.04	$ 25,489.44	$ 25,783.39	101%
623	139810	Sep-13	Nov-14	42%	$ 50,138.41	$ 51,810.94	$ 51,810.94	100%
624	139811	Sep-13	Nov-14	42%	$ 95,000.46	$ 170,595.40	$ 144,751.09	85%
625	139812	Dec-13	Nov-14	27%	$ 52,143.94	$ 79,130.66	$ 3,496.38	4%
626	139813	Jul-13	Nov-14	48%	$ 358,944.96	$ 209,589.81	$ 37,309.64	18%
627	139816	Jul-13	Nov-14	48%	$ 304,143.13	$ 149,007.08	$ 17,535.16	12%
628	139818	Sep-13	Nov-14	42%	$ 16,750.00	$ 33,103.84	$ 33,103.84	100%
629	139828	May-13	Nov-14	54%	$ 130,014.00	$ 148,774.13	$ 148,774.13	100%
630	139837	Sep-13	Nov-14	40%	$ 119,311.83	$ 35,314.33	$ 22,926.49	65%
631	139845	Jun-13	Nov-14	51%	$ 102,309.11	$ 125,346.40	$ 61,937.13	49%
632	139856	Nov-13	Nov-14	30%	$ 44,427.68	$ 97,266.91	$ 196.59	0%
633	139860	May-13	Nov-14	51%	$ 492,580.45	$ 644,011.61	$ 309,759.19	48%
634	139882	May-13	Nov-14	55%	$ 73,045.50	$ 73,192.83	$ 73,384.89	100%
635	139932	May-13	Nov-14	54%	$ 789,940.06	$ 836,811.58	$ 836,811.58	100%
636	139933KU	May-13	Nov-14	54%	$ 345,222.41	$ 268,718.54	$ 268,718.54	100%
637	139936KU	May-13	Nov-14	54%	$ 150,000.00	$ 177,154.07	$ 177,154.07	100%
638	139941	Jan-13	Nov-14	63%	$ 112,515.10	$ 269,396.28	$ 268,690.68	100%
639	139964KU	May-13	Nov-14	53%	$ 7,854.60	$ 12,285.40	$ 12,285.40	100%
640	139980	Oct-13	Dec-14	33%	$ 731,681.75	$ 670,059.56	$ 708,246.15	106%
641	139998	May-13	Nov-14	53%	$ 98,979.02	$ 81,042.45	$ 81,042.45	100%
642	139999	May-13	Dec-14	50%	$ 1,388,934.00	$ 1,404,499.70	$ 151,549.08	11%
643	140012KU	Jan-09	Dec-14	86%	$ 219,424.82	$ 219,424.82	$ 83,330.12	38%
644	140081	Feb-14	Feb-15	7%	$ 128,425.13	$ 321,488.28	$ 47,683.62	15%
645	140105KU	May-13	Nov-14	53%	$ 5,460,000.00	$ -	$ 514,944.77	100%
646	140154	May-13	Nov-14	53%	$ 102,884.00	$ 119,990.60	$ 119,990.60	100%
647	140195	Jun-13	Dec-15	29%	$ 368,994.80	$ 268,594.34	$ 268,594.34	100%
648	140227	Sep-13	Nov-14	41%	$ 13,747.00	$ 13,608.82	$ 13,608.82	100%

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649	140241	Jul-13	Dec-14	44%	$ 112,500.00	$ 161,342.51	$ 44,443.73	28%
650	140252	Jun-13	Nov-14	52%	$ 10,425.56	$ 10,425.56	$ 10,425.56	100%
651	140271	Aug-13	Nov-14	46%	$ (17,995.00)	$ -	$ (14.71)	100%
652	140272	Jun-13	Nov-14	52%	$ 8,788.88	$ 8,784.12	$ 8,784.12	100%
653	140278	Aug-13	Nov-14	45%	$ 392,561.56	$ 224,722.20	$ 189,946.95	85%
654	140316KU	Aug-13	Nov-14	46%	$ 142,800.00	$ 96,955.28	$ 96,955.28	100%
655	140347	Jun-13	Nov-14	51%	$ 110,000.00	$ 117,440.40	$ 117,440.40	100%
656	140354KU	Jun-13	Nov-14	51%	$ 18,500.00	$ 3,203.20	$ 3,203.20	100%
657	140363KU	Jun-13	Nov-14	51%	$ 16,454.36	$ 16,454.36	$ 16,454.36	100%
658	140374	Jun-13	Nov-14	51%	$ 118,000.51	$ 92,558.65	$ 92,558.65	100%
659	140375	Jun-13	Apr-15	37%	$ 796,424.49	$ 796,424.49	$ 393,902.49	49%
660	140378KU	Jun-10	Dec-14	81%	$ 62,502.03	$ 65,639.91	$ 20,053.14	31%
661	140382	Jun-13	Oct-15	30%	$ 30,824.90	$ 25,140.33	$ 25,140.33	100%
662	140383	Jun-13	Nov-14	50%	$ 31,915.68	$ 20,201.65	$ 20,201.65	100%
663	140434KU	Jul-13	Nov-14	50%	$ 14,678.00	$ 12,994.80	$ 12,994.80	100%
664	140451KU	Jun-10	Nov-14	84%	$ 9,270.00	$ 5,439.56	$ 5,439.56	100%
665	140467	Jan-14	Dec-15	8%	$ 61,884.23	$ 38,264.29	$ 5,628.85	15%
666	140468	Jan-14	Dec-15	8%	$ 66,000.89	$ 25,667.84	$ 12,305.73	48%
667	140478	Oct-13	Dec-14	33%	$ 142,254.95	$ 133,254.96	$ 54,949.10	41%
668	140480	Jan-13	Dec-14	58%	$ 149,611.52	$ 184,604.25	$ 184,604.25	100%
669	140488	Aug-13	Dec-14	39%	$ 60,792.03	$ 11,055.97	$ 44,082.57	399%
670	140492	Jan-14	Nov-14	19%	$ 72,558.97	$ 68,676.23	$ 295.56	0%
671	140500	Aug-13	Dec-14	41%	$ 210,474.33	$ 63,994.03	$ 65,386.09	102%
672	140506	Aug-13	Dec-14	41%	$ 109,049.04	$ 135,080.35	$ 41,056.26	30%
673	140507	Aug-13	Dec-14	41%	$ 87,406.13	$ 84,101.92	$ 42,012.15	50%
674	140508	Jan-14	Dec-14	16%	$ 150,494.58	$ 131,614.21	$ 1,549.33	1%
675	140513	Jan-14	Dec-14	16%	$ 145,488.86	$ 164,228.60	$ 4,192.10	3%
676	140514	Jan-14	Dec-14	16%	$ 97,112.89	$ 209,453.16	$ 363.05	0%
677	140517	Jan-14	Dec-14	16%	$ 32,079.00	$ 34,531.80	$ 578.72	2%
678	140557	Jan-13	Mar-15	52%	$ 603,927.88	$ 704,355.00	$ 296,739.68	42%
679	140655KU	Sep-13	Dec-14	37%	$ 486,500.00	$ 616,828.11	$ 371,345.00	60%
680	140657KU	Sep-13	Dec-14	37%	$ 965,000.00	$ 963,829.08	$ 378,600.00	39%
681	140823	Jul-13	Nov-14	49%	$ 14,001.25	$ 16,303.63	$ 16,303.63	100%
682	140824	Jul-13	Nov-14	49%	$ 70,006.24	$ 60,585.16	$ 60,585.16	100%
683	140825	Jul-13	Nov-14	49%	$ 17,545.13	$ 25,159.65	$ 25,159.65	100%
684	140916	Jul-13	Nov-14	49%	$ 19,001.70	$ 14,410.13	$ 14,410.13	100%
685	140919KU	Jun-10	Dec-14	81%	$ 500,016.24	$ 685,387.51	$ 80,397.41	12%
686	140922KU	Jul-13	Nov-14	48%	$ 28,528.50	$ 53,699.33	$ 53,699.33	100%
687	140945	Jul-13	Nov-14	48%	$ 27,007.13	$ 32,604.79	$ 32,604.79	100%
688	140973	Sep-13	Nov-14	42%	$ 283,085.12	$ 282,369.49	$ 282,369.49	100%
689	141006	Jan-14	Dec-14	16%	$ 152,631.08	$ 155,932.46	$ 285.48	0%
690	141007	Jan-14	Dec-14	16%	$ 152,631.08	$ 152,567.72	$ 285.50	0%
691	141087	Jul-13	Nov-14	48%	$ 7,000.62	$ 6,150.84	$ 6,150.84	100%
692	141089	Jul-13	Dec-14	42%	$ 149,962.17	$ 86,504.76	$ 21,724.19	25%
693	141092	Jul-13	Nov-14	48%	$ 40,883.38	$ 41,207.58	$ 41,207.58	100%
694	141114KU	Jul-13	Dec-14	42%	$ 62,500.00	$ 98,160.57	$ 56,248.12	57%
695	141222	Jul-13	Nov-14	47%	$ 81,674.39	$ 57,808.80	$ 57,808.80	100%
696	141300	Sep-13	Dec-14	37%	$ 30,000.00	$ 23,114.81	$ 23,282.59	101%
697	141301	Sep-13	Dec-14	37%	$ 235,000.00	$ 231,404.64	$ 244,936.24	106%
698	141389	Jul-13	Dec-17	14%	$ 2,176,530.00	$ 2,438,003.01	$ 381,489.35	16%
699	141394	Jul-13	Nov-14	47%	$ 487,205.56	$ 134,850.15	$ 143,553.01	106%
700	142323	Jul-13	Nov-14	47%	$ 50,873.96	$ 39,022.85	$ 39,022.85	100%
701	142335	Jul-13	Nov-14	46%	$ 17,068.83	$ 10,534.74	$ 10,534.74	100%
702	142338	Jul-13	Nov-14	46%	$ 19,997.80	$ 20,794.02	$ 20,794.02	100%

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703	142342	Jul-13	Nov-14	46%	$ 10,003.95	$ 10,105.27	$ 10,105.27	100%
704	142346	Jul-13	Nov-14	46%	$ 35,021.41	$ 31,791.35	$ 31,791.35	100%
705	142371	Aug-13	Nov-14	46%	$ 256,018.56	$ 291,572.35	$ 291,543.04	100%
706	142391	Jan-14	Jan-15	15%	$ 107,038.17	$ 107,038.17	$ 765.22	1%
707	142408	Aug-13	Nov-14	45%	$ 75,000.00	$ 76,629.00	$ 76,629.00	100%
708	142409	Aug-13	Nov-14	45%	$ 13,000.00	$ 13,069.27	$ 13,069.27	100%
709	142469	Aug-13	Nov-14	45%	$ 70,000.18	$ 69,229.69	$ 69,229.69	100%
710	142470	Aug-13	Nov-14	45%	$ 60,005.35	$ 56,919.10	$ 56,919.10	100%
711	142472	Aug-13	Nov-14	45%	$ 57,680.38	$ 52,151.10	$ 52,151.10	100%
712	142474	Aug-13	Nov-14	45%	$ 727,401.24	$ 546,042.71	$ 538,421.24	99%
713	142495	Aug-13	Nov-14	45%	$ -	$ 19,346.57	$ 19,346.57	100%
714	142497KU	Aug-13	Dec-14	39%	$ 162,487.00	$ 150,240.68	$ 143,475.89	95%
715	142514	Sep-13	Nov-14	42%	$ 130,662.68	$ 134,094.26	$ 134,094.26	100%
716	142519	Sep-13	Nov-14	42%	$ 1,166,404.47	$ 1,166,404.47	$ 1,166,404.47	100%
717	142522	Sep-13	Dec-14	37%	$ 411,019.73	$ 411,019.73	$ 401,850.98	98%
718	142523	Aug-13	Dec-14	41%	$ 287,426.27	$ 287,426.27	$ 278,786.09	97%
719	142524	Aug-13	Dec-14	41%	$ 118,785.11	$ 118,785.11	$ 120,844.97	102%
720	142525	Aug-13	Dec-14	41%	$ 103,783.76	$ 103,783.76	$ 106,060.28	102%
721	142526	Aug-13	Dec-14	41%	$ 163,669.85	$ 163,669.85	$ 164,454.41	100%
722	142533	Aug-13	Nov-14	44%	$ 17,225.00	$ 17,225.00	$ 17,225.00	100%
723	142539KU	Aug-13	Nov-14	44%	$ 49,134.11	$ 49,134.11	$ 49,134.11	100%
724	142543	Aug-13	Nov-14	44%	$ 55,566.04	$ 55,566.04	$ 57,241.85	103%
725	142562	Aug-13	Nov-14	43%	$ 17,257.50	$ 17,257.50	$ 17,257.50	100%
726	142569	Jan-14	Dec-14	16%	$ 216,796.33	$ 216,796.33	$ 33,795.95	16%
727	142575	Sep-13	Dec-14	37%	$ 229,941.88	$ 229,941.88	$ 343,874.52	150%
728	142636	Sep-13	Nov-14	42%	$ 34,564.42	$ 34,564.42	$ 34,564.42	100%
729	142644	Sep-13	Nov-14	42%	$ 1,325,063.72	$ 1,325,063.72	$ 1,325,063.72	100%
730	142648KU	Sep-13	Nov-14	42%	$ 3,257.55	$ 3,257.55	$ 3,257.55	100%
731	142652 KU	Sep-13	Nov-14	42%	$ 23,195.11	$ 23,195.11	$ 23,266.37	100%
732	142654	Jan-13	Nov-14	63%	$ 3,492.70	$ 3,492.70	$ 3,492.70	100%
733	142659	Sep-13	Nov-14	42%	$ 515,277.08	$ 515,277.08	$ 515,277.08	100%
734	142660	Sep-13	Nov-14	42%	$ 8,876.83	$ 8,876.83	$ 8,876.83	100%
735	142664KU	Sep-13	Nov-14	41%	$ 7,730.04	$ 7,730.04	$ 4,300.99	56%
736	142671	Sep-13	Nov-14	40%	$ 35,295.66	$ 35,295.66	$ 51,862.35	147%
737	142673	Aug-13	Nov-14	46%	$ 226,042.76	$ 226,042.76	$ 226,042.76	100%
738	142674	Sep-13	Nov-14	41%	$ 8,464.22	$ 8,464.22	$ 8,464.22	100%
739	142675	Sep-13	Nov-14	41%	$ 8,816.29	$ 8,816.29	$ 8,816.29	100%
740	142676	Sep-13	Nov-14	41%	$ 47,963.67	$ 47,963.67	$ 47,963.55	100%
741	142677	Sep-13	Nov-14	41%	$ 21,349.37	$ 21,349.37	$ 13,713.63	64%
742	142678	Sep-13	Nov-14	41%	$ 5,495.36	$ 5,495.36	$ 5,495.36	100%
743	142679	Sep-13	Nov-14	41%	$ 258,068.98	$ 258,068.98	$ 258,068.98	100%
744	142681	Sep-13	Nov-14	41%	$ 62,091.32	$ 62,091.32	$ 62,091.32	100%
745	142684KU	Sep-13	Nov-14	42%	$ 473,777.78	$ 473,777.78	$ 455,381.04	96%
746	142687KU	Sep-13	Nov-14	41%	$ 38,938.20	$ 38,938.20	$ 25,651.46	66%
747	142688KU	Oct-13	Nov-14	38%	$ 40,617.46	$ 40,617.46	$ 39,608.92	98%
748	142694	Sep-13	Nov-14	41%	$ 10,525.60	$ 10,525.60	$ 10,525.60	100%
749	142695	Sep-13	Dec-14	36%	$ 55,414.36	$ 55,414.36	$ 27,234.84	49%
750	142699	Sep-13	Dec-14	36%	$ 334,473.22	$ 334,473.22	$ 257,954.56	77%
751	142700KU	Jun-10	Nov-14	84%	$ 55,352.63	$ 55,352.63	$ 55,352.63	100%
752	142705KU	Jun-10	Nov-14	84%	$ 311,573.81	$ 311,573.81	$ 341,114.54	109%
753	142715	Oct-13	Nov-14	38%	$ 183,608.00	$ 183,608.00	$ 183,608.00	100%
754	142716	Jan-13	Nov-14	63%	$ 176,384.06	$ 176,384.06	$ 176,384.06	100%
755	142720KU	Sep-13	Dec-14	35%	$ 96,601.49	$ 96,601.49	$ 47,117.74	49%
756	142721KU	Sep-13	Nov-14	40%	$ 38,511.79	$ 38,511.79	$ 38,511.79	100%

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (H/G)
757	142736	Sep-13	Nov-14	40%	$ 298,464.85	$ 298,464.85	$ 283,268.41	95%
758	142742	Sep-13	Nov-14	42%	$ 54,496.04	$ 54,496.04	$ 54,496.04	100%
759	142743	Sep-13	Nov-14	39%	$ 10,495.11	$ 10,495.11	$ 10,495.11	100%
760	142749KU	Sep-13	Nov-14	39%	$ 38,537.62	$ 38,537.62	$ 38,537.62	100%
761	142760	Oct-13	Nov-14	36%	$ 197,908.40	$ 197,908.40	$ 140,382.71	71%
762	142762	Oct-13	Dec-14	31%	$ 15,598.14	$ 15,598.14	$ 4,722.97	30%
763	142769	Sep-13	Nov-14	38%	$ 6,169.36	$ 6,169.36	$ 6,169.37	100%
764	142770	Sep-13	Nov-14	39%	$ 567,228.65	$ 567,228.65	$ 567,228.65	100%
765	142779	Oct-13	Nov-14	37%	$ 75,876.95	$ 75,876.95	$ 75,876.95	100%
766	142783 KU	Oct-13	Nov-14	37%	$ 17,667.40	$ 17,667.40	$ 15,249.59	86%
767	142787	Oct-13	Nov-14	37%	$ 37,813.59	$ 37,813.59	$ 37,813.59	100%
768	142790KU	Oct-13	Nov-14	37%	$ 5,509.15	$ 5,509.15	$ 5,509.15	100%
769	142799	Oct-13	Dec-14	29%	$ 28,843.60	$ 28,843.60	$ 20,034.46	69%
770	142804	Jan-13	Nov-14	63%	$ 45,550.86	$ 45,550.86	$ 45,550.86	100%
771	142806KU	Sep-13	Nov-14	42%	$ 13,642.88	$ 13,642.88	$ 13,642.88	100%
772	142811	Sep-13	Nov-14	38%	$ 66,686.81	$ 66,686.81	$ 66,686.81	100%
773	142816	Oct-13	Dec-14	31%	$ 305,288.19	$ 305,288.19	$ 295,993.87	97%
774	142817	Oct-13	Nov-14	35%	$ 175,826.89	$ 175,826.89	$ 179,276.07	102%
775	142818KU	Oct-13	Nov-14	35%	$ 351,493.31	$ 351,493.31	$ 343,389.17	98%
776	142823KU	Oct-13	Nov-14	35%	$ 9,248.49	$ 9,248.49	$ 9,248.49	100%
777	142826	Oct-13	Nov-14	35%	$ 12,624.32	$ 12,624.32	$ 12,624.32	100%
778	142827KU	Oct-13	Nov-14	35%	$ 89,357.32	$ 89,357.32	$ 89,357.32	100%
779	142831KU	Oct-13	Dec-14	30%	$ 24,727.42	$ 24,727.42	$ 14,721.30	60%
780	142834	Oct-13	Nov-14	33%	$ 29,328.00	$ 29,328.00	$ 3,164.00	11%
781	142837	Oct-13	Nov-14	35%	$ 12,601.56	$ 12,601.56	$ 12,638.09	100%
782	142842	Oct-13	Nov-14	35%	$ 27,110.68	$ 27,110.68	$ 27,110.68	100%
783	142843	Oct-13	Nov-14	35%	$ 18,324.17	$ 18,324.17	$ 21,638.38	118%
784	142844	Oct-13	Nov-14	35%	$ 29,684.16	$ 29,684.16	$ 29,684.16	100%
785	142846KU	Oct-13	Dec-14	30%	$ 147,047.69	$ 147,047.69	$ 114,534.89	78%
786	142853	Oct-13	Nov-14	34%	$ 29,383.20	$ 29,383.20	$ 29,383.20	100%
787	142860	Oct-13	Nov-14	34%	$ 25,682.68	$ 25,682.68	$ 26,091.62	102%
788	142872	Jan-13	Nov-14	63%	$ 283,879.83	$ 283,879.83	$ 283,879.83	100%
789	142876	Jan-13	Nov-14	63%	$ 35,669.08	$ 35,669.08	$ 35,669.08	100%
790	142879	Oct-13	Nov-14	34%	$ 65,308.69	$ 65,308.69	$ 65,308.69	100%
791	142880KU	Jan-09	Nov-14	88%	$ 242,203.68	$ 242,203.68	$ 242,237.97	100%
792	142884	Oct-13	Nov-14	33%	$ 47,320.00	$ 47,320.00	$ 55,317.00	117%
793	142888KU	Nov-13	Nov-14	31%	$ 98,384.04	$ 98,384.04	$ 98,384.04	100%
794	142896	Jan-14	Dec-14	16%	$ 1,312,721.71	$ 1,312,721.71	$ 68,982.89	5%
795	142897	Jan-14	Dec-14	16%	$ 1,048,519.65	$ 1,048,519.65	$ 190,230.29	18%
796	142898	Jan-14	Dec-14	16%	$ 703,708.01	$ 703,708.01	$ 979.32	0%
797	142901	Jan-14	Dec-14	16%	$ 703,859.48	$ 703,859.48	$ 16,083.97	2%
798	142902	Jan-14	Dec-14	16%	$ 1,116,484.18	$ 1,116,484.18	$ 141,512.73	13%
799	142905	Jan-13	Nov-14	63%	$ 18,237.42	$ 18,237.42	$ 18,237.42	100%
800	142906	Jan-13	Nov-14	63%	$ 18,237.42	$ 18,237.42	$ 18,237.42	100%
801	142908KU	Nov-13	Nov-14	31%	$ 96,428.70	$ 96,428.70	$ 96,428.70	100%
802	142912KU	Nov-13	Nov-14	31%	$ 41,426.67	$ 41,426.67	$ 41,426.67	100%
803	142915	Nov-13	Dec-15	14%	$ 128,897.93	$ 128,897.93	$ 75,797.41	59%
804	142925	Nov-13	Nov-14	30%	$ 20,693.85	$ 20,693.85	$ 20,693.85	100%
805	142927KU	Nov-13	Nov-14	31%	$ 3,121.73	$ 3,121.73	$ 3,121.73	100%
806	142935	Dec-13	Nov-14	27%	$ 276,583.39	$ 276,583.39	$ 276,583.39	100%
807	142936	Dec-13	Nov-14	24%	$ 276,314.23	$ 276,314.23	$ 276,314.23	100%
808	142937	Dec-13	Nov-14	27%	$ 276,793.11	$ 276,793.11	$ 276,793.11	100%
809	142938	Dec-13	Nov-14	27%	$ 225,590.72	$ 225,590.72	$ 225,590.72	100%
810	142942	Jan-13	Nov-14	63%	$ 28,682.56	$ 28,682.56	$ 28,326.64	99%

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811	142945	Nov-13	Nov-14	30%	$ (4,196.33)	$ (4,196.33)	$ 28.25	-1%
812	142956KU	Nov-13	Nov-14	29%	$ 37,137.10	$ 37,137.10	$ 37,137.10	100%
813	142966KU	Jun-10	Nov-14	84%	$ 25,517.03	$ 25,517.03	$ 25,517.03	100%
814	142968	Nov-13	Nov-14	33%	$ 86,696.25	$ 86,696.25	$ 66,556.72	77%
815	142969	Nov-13	Nov-14	33%	$ 21,006.27	$ 21,006.27	$ 21,006.27	100%
816	142972	Nov-13	Nov-14	28%	$ 24,188.20	$ 24,188.20	$ 24,188.20	100%
817	142974	Nov-13	Nov-14	28%	$ 34,117.72	$ 34,117.72	$ 34,117.72	100%
818	142984	Jan-14	Dec-14	16%	$ 458,594.60	$ 458,594.60	$ 33,778.84	7%
819	142989KU	Jun-10	Nov-14	84%	$ 23,956.57	$ 23,956.57	$ 17,140.81	72%
820	142993KU	Dec-13	Nov-14	25%	$ 14,469.74	$ 14,469.74	$ 14,469.74	100%
821	142997KU	Dec-13	Nov-14	25%	$ 28,016.23	$ 28,016.23	$ 26,400.39	94%
822	143000KU	Dec-13	Nov-14	24%	$ 159,159.00	$ 159,159.00	$ 159,159.00	100%
823	143005KU	Dec-13	Nov-14	24%	$ 4,912.71	$ 4,912.71	$ 4,912.71	100%
824	143009KU	Dec-13	Nov-14	24%	$ 37,988.90	$ 37,988.90	$ 31,062.53	82%
825	143012KU	Dec-13	Nov-14	24%	$ 114,973.56	$ 114,973.56	$ 114,973.56	100%
826	143015	Dec-13	Nov-14	27%	$ 115,850.82	$ 115,850.82	$ 110,032.93	95%
827	143016	Dec-13	Nov-14	27%	$ 59,223.03	$ 59,223.03	$ 56,400.61	95%
828	143017	Dec-13	Nov-14	27%	$ 178,315.96	$ 178,315.96	$ 169,851.60	95%
829	143019	Dec-13	Nov-14	27%	$ 177,371.93	$ 177,371.93	$ 177,371.93	100%
830	143020	Dec-13	Nov-14	27%	$ 177,371.93	$ 177,371.93	$ 177,371.93	100%
831	143021	Dec-13	Nov-14	27%	$ 177,371.93	$ 177,371.93	$ 177,371.93	100%
832	143024	Dec-13	Dec-14	21%	$ 98,062.49	$ 98,062.49	$ 38,591.51	39%
833	143027	Dec-13	Nov-14	24%	$ 40,660.02	$ 40,660.02	$ 40,660.02	100%
834	143033	Dec-13	Nov-14	24%	$ 20,128.52	$ 20,128.52	$ 19,728.25	98%
835	143043	Dec-13	Dec-16	7%	$ 21,131,049.03	$ 21,131,049.03	$ 22,040.94	0%
836	143070KU	Dec-13	Dec-15	10%	$ 47,325.19	$ 47,325.19	$ 19,777.53	42%
837	143075KU	Dec-13	Nov-14	22%	$ 112,810.06	$ 112,810.06	$ 112,810.06	100%
838	143078KU	Dec-13	Nov-14	22%	$ 22,441.42	$ 22,441.42	$ 22,441.42	100%
839	143082KU	Dec-13	Nov-14	27%	$ 4,227.37	$ 4,227.37	$ 4,227.37	100%
840	143086KU	Dec-13	Nov-14	22%	$ 135,339.20	$ 135,339.20	$ 135,339.20	100%
841	143089	Dec-13	Nov-14	22%	$ 141,641.03	$ 141,641.03	$ 45,767.48	32%
842	143153	Jan-14	Nov-14	19%	$ 20,644.05	$ 20,644.05	$ 16,952.86	82%
843	143154	Jan-14	Nov-14	19%	$ 16,952.85	$ 16,952.85	$ 16,952.85	100%
844	143155	Jan-14	Nov-14	19%	$ 20,446.39	$ 20,446.39	$ 16,952.85	83%
845	143156	Jan-14	Nov-14	19%	$ 56,605.94	$ 56,605.94	$ 32,941.14	58%
846	143174	Feb-14	Dec-14	8%	$ 528,545.51	$ 528,545.51	$ 230,503.24	44%
847	143208	Jan-14	Nov-14	13%	$ 4,686.11	$ 4,686.11	$ 4,686.11	100%
848	143215	Jan-14	Nov-14	13%	$ 4,238.88	$ 4,238.88	$ 4,238.88	100%
849	143229	Sep-12	Nov-14	68%	$ 133,170.30	$ 133,170.30	$ 126,252.89	95%
850	143256	Jan-14	Nov-14	12%	$ 12,038.16	$ 12,038.16	$ 11,958.55	99%
851	143309	Jan-14	Nov-14	11%	$ 7,263.86	$ 7,263.86	$ 3,536.58	49%
852	143320KU	Jun-10	Dec-14	81%	$ 10,133.07	$ 10,133.07	$ 6,003.70	59%
853	143336	Feb-14	Dec-14	2%	$ 30,452.26	$ 30,452.26	$ 8,629.39	28%
854	143355	Jan-14	Nov-14	19%	$ 52,995.02	$ 52,995.02	$ 52,995.02	100%
855	143432	Feb-14	Nov-14	5%	$ 238,332.86	$ 238,332.86	$ 161,226.35	68%
856	202KU14	Jan-14	Dec-14	16%	$ 64.28	$ 64.28	$ 64.28	100%
857	B2STABATT	Dec-12	Nov-14	65%	$ 74,089.75	$ 20,568.37	$ 20,568.37	100%
858	CCAPR156	Jan-13	Dec-25	9%	$ 55,551.42	$ 132,459.04	$ 6,157.53	5%
859	CCAPR216	Jan-13	Dec-25	9%	$ 58,052.80	$ 184,382.78	$ 43,231.95	23%
860	CCAPR236	Jan-13	Dec-25	9%	$ 48,441.60	$ 153,036.39	$ 10,123.89	7%
861	CCAPR246	Jan-13	Dec-25	9%	$ 15,911.30	$ 103,546.15	$ 93,533.53	90%
862	CCAPR256	Jan-13	Dec-25	9%	$ 10,395.00	$ 40,064.54	$ 16,745.97	42%
863	CCAPR315	Jan-13	Dec-25	9%	$ 41,700.06	$ 142,487.75	$ 77,361.69	54%
864	CCAPR366	Jan-13	Dec-25	9%	$ 75,649.48	$ 111,745.79	$ 26,849.98	24%

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865	CCAPR416	Jan-13	Dec-25	9%	$ 52,138.40	$ 50,442.06	$ 1,272.34	3%
866	CCAPR426	Jan-13	Dec-25	9%	$ 30,793.22	$ 56,959.72	$ 13,024.19	23%
867	CCAPR766	Jan-13	Dec-25	9%	$ 52,636.90	$ 81,391.35	$ 3,616.00	4%
868	CEMTR582	Jan-13	Dec-19	17%	$ 10,680,301.12	$ 10,998,423.92	$ 1,611,988.55	15%
869	CKM010514	Jan-14	Nov-14	18%	$ 7,292.99	$ 7,292.99	$ 388,254.76	5324%
870	CKM011713	Jan-13	Nov-14	62%	$ (40.60)	$ 2,467.69	$ 2,467.69	100%
871	CKM020414	Feb-14	Nov-14	9%	$ 6,913.28	$ 6,913.28	$ 301,136.50	4356%
872	CKM021314	Feb-14	Nov-14	6%	$ 392.09	$ 392.09	$ 42,012.42	10715%
873	CKM062613	Jun-13	Nov-14	50%	$ 1.00	$ 47,886.72	$ 47,886.72	100%
874	CKM071813	Jul-13	Nov-14	48%	$ 1.00	$ 43,149.45	$ 43,149.45	100%
875	CKM103113	Oct-13	Nov-14	34%	$ 389,880.43	$ 389,880.43	$ 392,401.34	101%
876	CKM111713	Nov-13	Nov-14	30%	$ 68,858.78	$ 68,858.78	$ 68,858.78	100%
877	CKM122113	Dec-13	Nov-14	22%	$ 46,052.72	$ 46,052.72	$ 60,799.29	132%
878	CNBCD156O	Jan-13	Dec-25	9%	$ 604,137.88	$ 1,096,107.16	$ 323,173.44	29%
879	CNBCD156U	Dec-12	Dec-25	10%	$ 89,258.54	$ 340,801.07	$ 122,401.87	36%
880	CNBCD216O	Jan-13	Dec-16	29%	$ 664,282.77	$ 1,774,690.41	$ 384,584.45	22%
881	CNBCD216U	Jan-13	Dec-25	9%	$ 512,173.69	$ 1,342,978.19	$ 268,120.29	20%
882	CNBCD236O	Jan-13	Dec-25	9%	$ 800,053.67	$ 1,131,166.55	$ 357,319.31	32%
883	CNBCD236U	Jan-13	Dec-25	9%	$ 491,398.57	$ 794,477.40	$ 349,270.83	44%
884	CNBCD246O	Jan-13	Dec-25	9%	$ 392,267.52	$ 1,109,576.91	$ 365,680.17	33%
885	CNBCD246U	Jan-13	Dec-25	9%	$ 348,693.93	$ 436,035.71	$ 166,022.57	38%
886	CNBCD256O	Jan-13	Dec-16	29%	$ 792,956.68	$ 1,424,436.43	$ 310,625.67	22%
887	CNBCD256U	Jan-13	Dec-25	9%	$ 563,349.94	$ 869,039.28	$ 219,214.43	25%
888	CNBCD315O	Dec-12	Dec-25	10%	$ 2,032,708.29	$ 3,589,605.01	$ 944,873.24	26%
889	CNBCD315U	Dec-12	Dec-25	10%	$ 1,833,579.66	$ 4,019,248.85	$ 902,551.07	22%
890	CNBCD366O	Jan-13	Dec-25	9%	$ 1,473,240.78	$ 2,112,665.03	$ 630,619.42	30%
891	CNBCD366U	Jan-13	Dec-25	9%	$ 707,108.50	$ 1,186,882.82	$ 269,850.43	23%
892	CNBCD416O	Dec-12	Dec-25	10%	$ 178,789.04	$ 611,064.55	$ 239,380.33	39%
893	CNBCD416U	Jan-13	Dec-25	9%	$ 102,790.07	$ 170,008.18	$ 29,110.53	17%
894	CNBCD426O	Jan-13	Dec-25	9%	$ 770,754.63	$ 1,098,236.90	$ 326,206.77	30%
895	CNBCD426U	Jan-13	Dec-25	9%	$ 866,543.73	$ 1,336,435.39	$ 389,796.65	29%
896	CNBCD766O	Jan-13	Dec-25	9%	$ 449,537.17	$ 654,227.88	$ 194,965.20	30%
897	CNBCD766U	Jan-13	Dec-25	9%	$ 183,898.38	$ 352,461.96	$ 80,304.54	23%
898	CNBRD156O	Dec-12	Dec-25	10%	$ 1,826,546.39	$ 3,188,239.96	$ 900,000.46	28%
899	CNBRD156U	Dec-12	Dec-25	10%	$ 439,354.54	$ 881,793.87	$ 264,705.31	30%
900	CNBRD216O	Jan-13	Dec-25	9%	$ 883,464.41	$ 1,408,564.73	$ 425,155.45	30%
901	CNBRD216U	Jan-13	Dec-25	9%	$ 410,465.22	$ 851,039.04	$ 234,785.99	28%
902	CNBRD236O	Jan-13	Dec-25	9%	$ 750,518.89	$ 1,240,274.19	$ 363,438.87	29%
903	CNBRD236U	Jan-13	Dec-16	29%	$ 352,138.64	$ 771,454.59	$ 264,674.45	34%
904	CNBRD246O	Dec-12	Dec-25	10%	$ 714,196.73	$ 1,520,351.46	$ 399,908.28	26%
905	CNBRD246U	Dec-12	Dec-25	9%	$ 511,868.10	$ 1,059,254.14	$ 357,892.28	34%
906	CNBRD256O	Jan-13	Dec-25	9%	$ 512,004.86	$ 1,354,290.46	$ 433,876.10	32%
907	CNBRD256U	Jan-13	Dec-25	9%	$ 512,429.10	$ 1,380,452.63	$ 418,895.66	30%
908	CNBRD315O	Dec-01	Dec-16	81%	$ 2,504,129.71	$ 4,827,517.90	$ 1,307,222.00	27%
909	CNBRD315U	Dec-12	Dec-25	9%	$ 3,687,597.97	$ 6,893,571.01	$ 1,914,432.84	28%
910	CNBRD366O	Dec-12	Dec-25	10%	$ 1,061,943.12	$ 2,123,676.21	$ 649,993.98	31%
911	CNBRD366U	Jan-13	Dec-25	9%	$ 577,995.96	$ 1,259,567.18	$ 375,793.38	30%
912	CNBRD416O	Jan-13	Dec-25	9%	$ 1,121,375.33	$ 2,616,606.84	$ 752,202.53	29%
913	CNBRD416U	Dec-12	Dec-25	10%	$ 152,281.90	$ 391,742.00	$ 122,486.90	31%
914	CNBRD426O	Dec-12	Dec-25	10%	$ 920,074.43	$ 1,643,390.69	$ 555,582.29	34%
915	CNBRD426U	Jan-13	Dec-25	9%	$ 817,606.54	$ 1,188,082.13	$ 278,103.91	23%
916	CNBRD766O	Jan-13	Dec-25	9%	$ 1,469,402.04	$ 2,697,872.83	$ 816,845.77	30%
917	CNBRD766U	Jan-13	Dec-25	9%	$ 192,318.56	$ 499,355.26	$ 128,917.29	26%
918	CNBSV156O	Dec-12	Dec-25	10%	$ 848,636.97	$ 1,868,035.60	$ 347,121.44	19%

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Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
919	CNBSV156U	Jan-13	Dec-25	9%	$ 754,655.96	$ 1,087,907.47	$ 380,215.59	35%
920	CNBSV216O	Dec-12	Dec-25	10%	$ 613,030.02	$ 997,220.09	$ 262,379.60	26%
921	CNBSV216U	Dec-12	Dec-25	10%	$ 651,738.81	$ 1,248,230.60	$ 331,713.26	27%
922	CNBSV236O	Dec-12	Dec-25	9%	$ 829,323.52	$ 1,493,183.56	$ 316,074.13	21%
923	CNBSV236U	Dec-12	Dec-25	9%	$ 818,701.36	$ 1,552,042.50	$ 432,093.86	28%
924	CNBSV246O	Dec-12	Dec-25	9%	$ 782,406.13	$ 1,645,064.79	$ 424,321.83	26%
925	CNBSV246U	Dec-12	Dec-25	9%	$ 911,732.61	$ 1,745,928.81	$ 489,004.42	28%
926	CNBSV256O	Jan-13	Dec-25	9%	$ 378,923.04	$ 663,832.81	$ 141,776.03	21%
927	CNBSV256U	Jan-13	Dec-25	9%	$ 440,526.78	$ 931,801.46	$ 259,502.86	28%
928	CNBSV315O	Dec-12	Dec-25	10%	$ 1,739,972.80	$ 3,733,926.87	$ 1,089,171.94	29%
929	CNBSV315U	Dec-12	Dec-25	9%	$ 2,856,484.57	$ 6,624,628.09	$ 1,918,530.68	29%
930	CNBSV366O	Jan-13	Dec-25	9%	$ 808,140.00	$ 1,412,465.44	$ 373,777.45	26%
931	CNBSV366U	Jan-13	Dec-25	9%	$ 615,307.67	$ 1,196,564.41	$ 338,674.38	28%
932	CNBSV416O	Jan-13	Dec-25	9%	$ 470,550.05	$ 830,465.27	$ 196,548.62	24%
933	CNBSV416U	Jan-13	Dec-25	9%	$ 122,402.95	$ 239,093.15	$ 48,958.43	20%
934	CNBSV426O	Dec-12	Dec-25	10%	$ 429,809.29	$ 768,159.45	$ 175,145.31	23%
935	CNBSV426U	Dec-12	Dec-25	10%	$ 410,217.39	$ 839,603.29	$ 210,023.77	25%
936	CNBSV766O	Jan-13	Dec-25	9%	$ 489,142.75	$ 854,054.35	$ 203,845.89	24%
937	CNBSV766U	Jan-13	Dec-25	9%	$ 179,566.97	$ 360,709.15	$ 102,741.88	28%
938	CPBWK156	Oct-12	Dec-25	10%	$ 110,296.29	$ 309,159.15	$ 12,124.18	4%
939	CPBWK216	Jan-13	Dec-25	9%	$ 348,815.13	$ 533,771.16	$ 21,874.83	4%
940	CPBWK236	Jan-13	Dec-25	9%	$ 278,203.00	$ 337,503.98	$ 51,511.14	15%
941	CPBWK246	Jan-13	Dec-25	9%	$ 276,056.00	$ 425,218.06	$ 3,787.82	1%
942	CPBWK256	Jan-13	Dec-25	9%	$ 170,265.25	$ 265,735.78	$ 39,154.04	15%
943	CPBWK315	Dec-12	Dec-25	9%	$ 1,327,930.09	$ 1,792,514.63	$ 141,129.09	8%
944	CPBWK366	Jan-13	Dec-25	9%	$ 412,306.68	$ 741,283.49	$ 103,127.88	14%
945	CPBWK416	Jan-13	Dec-25	9%	$ 118,289.55	$ 247,778.60	$ 96,241.06	39%
946	CPBWK766	Jan-13	Dec-25	9%	$ 137,690.53	$ 277,165.44	$ 7,159.52	3%
947	CPOL156	Jan-13	Dec-25	9%	$ 536,750.87	$ 351,234.05	$ 326,936.87	93%
948	CPOL216	Dec-12	Dec-25	10%	$ 532,079.86	$ 175,426.80	$ 173,007.75	99%
949	CPOL236	Dec-12	Dec-25	10%	$ 296,798.36	$ 195,093.41	$ 186,262.10	95%
950	CPOL246	Dec-12	Dec-25	10%	$ 205,616.80	$ 132,096.72	$ 127,186.22	96%
951	CPOL256	Jan-13	Dec-25	9%	$ 219,623.34	$ 131,967.35	$ 126,287.78	96%
952	CPOL315	Dec-12	Dec-25	9%	$ 1,002,735.52	$ 677,030.61	$ 655,576.83	97%
953	CPOL366	Jan-13	Dec-25	9%	$ 327,210.70	$ 206,752.08	$ 198,891.73	96%
954	CPOL416	Jan-13	Dec-25	9%	$ 480,272.04	$ 57,448.33	$ 51,389.48	89%
955	CPOL426	Dec-12	Dec-25	10%	$ 523,550.00	$ 202,538.50	$ 189,385.29	94%
956	CPOL766	Dec-12	Dec-25	9%	$ 215,754.92	$ 96,560.09	$ 96,238.35	100%
957	CRCST156	Jan-13	Dec-25	9%	$ 341,329.58	$ 600,083.70	$ 171,679.99	29%
958	CRCST216	Jan-13	Dec-25	9%	$ 167,894.42	$ 332,679.63	$ 82,349.50	25%
959	CRCST236	Jan-13	Dec-25	9%	$ 140,514.00	$ 158,779.82	$ (6,826.31)	-4%
960	CRCST246	Jan-13	Dec-25	9%	$ 45,447.31	$ 63,198.29	$ 22,032.98	35%
961	CRCST256	Jan-13	Dec-25	9%	$ 102,042.29	$ 307,609.28	$ 50,666.40	16%
962	CRCST315	Dec-12	Dec-25	9%	$ 432,915.52	$ 839,635.50	$ 252,478.85	30%
963	CRCST366	Jan-13	Dec-25	9%	$ 99,458.20	$ 256,040.00	$ 34,510.53	13%
964	CRCST416	Jan-13	Dec-25	9%	$ 161,348.72	$ 327,598.20	$ 133,741.57	41%
965	CRCST426	Jan-13	Dec-25	9%	$ 101,627.40	$ 209,953.46	$ 77,395.06	37%
966	CRCST766	Jan-13	Dec-25	9%	$ 91,722.78	$ 238,596.05	$ 57,950.49	24%
967	CRDD156O	Dec-12	Dec-16	30%	$ 1,884,160.91	$ 5,133,490.36	$ 1,415,880.70	28%
968	CRDD156U	Jan-13	Dec-25	9%	$ 40,751.03	$ 87,325.40	$ 15,937.82	18%
969	CRDD216O	Jan-13	Dec-16	29%	$ 507,079.55	$ 852,613.79	$ 200,346.09	23%
970	CRDD216U	Jan-13	Dec-25	9%	$ 26,055.22	$ 71,892.28	$ 21,177.57	29%
971	CRDD236O	Jan-13	Dec-16	29%	$ 713,407.24	$ 1,314,593.53	$ 405,445.70	31%
972	CRDD236U	Jan-13	Dec-25	9%	$ 49,492.78	$ 176,336.82	$ 45,893.64	26%

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (H/G)
973	CRDD246O	Jan-13	Dec-16	29%	$ 507,226.61	$ 321,345.37	$ 85,787.71	27%
974	CRDD246U	Jan-13	Dec-25	9%	$ 15,412.44	$ 45,459.99	$ 15,125.01	33%
975	CRDD256O	Jan-13	Dec-16	29%	$ 355,054.45	$ 687,576.09	$ 210,381.63	31%
976	CRDD256U	Jan-13	Dec-25	9%	$ 19,491.79	$ 75,080.03	$ 18,764.61	25%
977	CRDD315O	Dec-12	Dec-16	29%	$ 1,026,704.51	$ 3,414,300.35	$ 1,008,470.31	30%
978	CRDD315U	Dec-12	Dec-25	9%	$ 516,094.50	$ 1,956,068.20	$ 485,758.25	25%
979	CRDD366O	Jan-13	Dec-16	29%	$ 453,882.96	$ 1,011,646.04	$ 305,414.99	30%
980	CRDD366U	Jan-13	Dec-25	9%	$ 90,762.53	$ 167,719.71	$ 20,513.21	12%
981	CRDD416O	Jan-13	Dec-16	29%	$ 152,043.23	$ 274,882.02	$ 56,382.98	21%
982	CRDD426O	Jan-13	Dec-16	29%	$ 344,631.92	$ 696,778.18	$ 167,204.58	24%
983	CRDD426U	Jan-13	Dec-25	9%	$ 41,057.60	$ 84,062.69	$ 22,197.72	26%
984	CRDD766O	Jan-13	Dec-16	29%	$ 172,157.91	$ 580,989.74	$ 18,727.78	3%
985	CRELD156	Jan-13	Dec-25	9%	$ 344,810.79	$ 741,591.21	$ 216,158.35	29%
986	CRELD216	Jan-13	Dec-25	9%	$ 147,173.40	$ 322,392.51	$ 75,379.05	23%
987	CRELD236	Jan-13	Dec-25	9%	$ 160,896.00	$ 333,288.78	$ 89,668.46	27%
988	CRELD246	Jan-13	Dec-25	9%	$ 140,811.31	$ 162,027.64	$ 59,582.11	37%
989	CRELD256	Jan-13	Dec-25	9%	$ 263,504.84	$ 345,773.13	$ 115,290.31	33%
990	CRELD315	Dec-12	Dec-25	9%	$ 1,079,033.40	$ 1,761,509.39	$ 381,421.50	22%
991	CRELD366	Jan-13	Dec-25	9%	$ 318,734.91	$ 692,320.34	$ 195,773.80	28%
992	CRELD416	Jan-13	Dec-25	9%	$ 232,913.71	$ 345,045.17	$ 47,378.42	14%
993	CRELD426	Jan-13	Dec-25	9%	$ 89,784.64	$ 186,725.76	$ 73,019.03	39%
994	CRELD766	Jan-13	Dec-25	9%	$ 202,516.28	$ 324,117.74	$ 46,546.76	14%
995	CRPOL156	Dec-12	Dec-18	20%	$ 496,032.68	$ 408,546.29	$ 398,043.00	97%
996	CRPOL216	Dec-12	Dec-25	9%	$ 161,980.86	$ 178,334.20	$ 174,010.57	98%
997	CRPOL236	Jan-13	Dec-25	9%	$ 294,190.00	$ 158,332.87	$ 148,564.92	94%
998	CRPOL246	Jan-13	Dec-25	9%	$ 163,438.56	$ 190,757.96	$ 187,540.79	98%
999	CRPOL256	Jan-13	Dec-25	9%	$ 294,661.82	$ 201,774.09	$ 193,302.79	96%
1000	CRPOL315	Jan-13	Dec-25	9%	$ 406,351.92	$ 211,341.20	$ 208,239.48	99%
1001	CRPOL366	Jan-13	Dec-25	9%	$ 171,587.13	$ 103,822.94	$ 90,287.35	87%
1002	CRPOL416	Dec-12	Dec-25	10%	$ 150,436.16	$ 215,081.37	$ 208,684.37	97%
1003	CRPOL426	Dec-12	Dec-25	10%	$ 203,509.26	$ 204,939.76	$ 190,755.53	93%
1004	CRPOL766	Jan-13	Dec-25	9%	$ 55,240.09	$ 74,887.07	$ 74,817.01	100%
1005	CRPOLE156	Dec-12	Dec-25	10%	$ 3,501,653.96	$ 7,406,910.70	$ 1,455,284.71	20%
1006	CRPOLE216	Jan-13	Dec-25	9%	$ 810,827.72	$ 1,547,460.69	$ 417,703.61	27%
1007	CRPOLE236	Jan-13	Dec-25	9%	$ 476,325.70	$ 1,171,275.06	$ 363,672.22	31%
1008	CRPOLE246	Jan-13	Dec-25	9%	$ 625,123.08	$ 1,683,043.18	$ 500,357.67	30%
1009	CRPOLE256	Jan-13	Dec-25	9%	$ 912,157.75	$ 1,183,906.13	$ 272,531.74	23%
1010	CRPOLE315	Dec-12	Dec-25	9%	$ 1,175,107.30	$ 2,265,577.28	$ 675,733.95	30%
1011	CRPOLE366	Jan-13	Dec-25	9%	$ 644,576.83	$ 1,291,113.27	$ 357,005.11	28%
1012	CRPOLE416	Jan-13	Dec-25	9%	$ 403,278.03	$ 795,840.37	$ 244,157.50	31%
1013	CRPOLE426	Dec-12	Dec-25	10%	$ 425,097.27	$ 775,793.56	$ 163,559.55	21%
1014	CRPOLE766	Dec-12	Dec-25	10%	$ 349,453.88	$ 815,592.19	$ 350,102.92	43%
1015	CRSTLT156	Dec-12	Dec-25	10%	$ 355,001.93	$ 1,308,058.98	$ 136,488.67	10%
1016	CRSTLT216	Jan-13	Dec-25	9%	$ 172,174.58	$ 808,196.24	$ 219,404.54	27%
1017	CRSTLT236	Jan-13	Dec-25	9%	$ 182,488.67	$ 905,252.47	$ 161,684.01	18%
1018	CRSTLT246	Dec-12	Dec-25	9%	$ 193,522.01	$ 624,528.49	$ 147,411.76	24%
1019	CRSTLT256	Jan-13	Dec-25	9%	$ 233,068.34	$ 917,486.86	$ 167,213.21	18%
1020	CRSTLT315	Dec-12	Dec-25	10%	$ 1,418,727.58	$ 2,920,740.43	$ 608,182.41	21%
1021	CRSTLT366	Jan-13	Dec-25	9%	$ 242,777.33	$ 712,628.19	$ 81,277.71	11%
1022	CRSTLT416	Dec-12	Dec-25	10%	$ 48,598.20	$ 396,942.25	$ 28,055.52	7%
1023	CRSTLT426	Dec-12	Dec-25	10%	$ 202,720.82	$ 730,818.56	$ 121,915.60	17%
1024	CRSTLT766	Jan-13	Dec-25	9%	$ 10,527.38	$ 159,015.22	$ 41,336.38	26%
1025	CSTLT156	Jan-13	Dec-25	9%	$ 163,716.40	$ 1,316,527.47	$ 138,115.60	10%
1026	CSTLT216	Dec-12	Dec-25	9%	$ 488,055.15	$ 827,739.01	$ 155,527.24	19%

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (H/G)
1027	CSTLT236	Dec-12	Dec-25	10%	$ 457,012.31	$ 1,022,371.11	$ 186,747.32	18%
1028	CSTLT246	Jan-13	Dec-25	9%	$ 449,155.04	$ 663,488.89	$ 124,519.37	19%
1029	CSTLT256	Jan-13	Dec-25	9%	$ 184,730.84	$ 631,688.28	$ 61,664.71	10%
1030	CSTLT315	Jan-13	Dec-25	9%	$ 1,469,725.92	$ 4,900,095.59	$ 821,456.20	17%
1031	CSTLT366	Jan-13	Dec-25	9%	$ 383,960.70	$ 999,231.97	$ 134,502.81	13%
1032	CSTLT416	Jan-13	Dec-25	9%	$ 183,771.24	$ 480,964.91	$ 36,498.36	8%
1033	CSTLT426	Jan-13	Dec-25	9%	$ 306,891.08	$ 754,218.93	$ 35,338.26	5%
1034	CSTLT766	Jan-13	Dec-25	9%	$ 42,109.52	$ 370,578.68	$ 46,165.76	12%
1035	CSTRM156	Jan-13	Dec-16	29%	$ (328.90)	$ 716,182.80	$ 146,260.70	20%
1036	CSTRM216	Jan-13	Dec-15	39%	$ -	$ 148,898.58	$ 149,087.39	100%
1037	CSTRM236	Jan-13	Dec-25	9%	$ (260.81)	$ 61,432.15	$ 66,343.97	108%
1038	CSTRM246	Jan-13	Dec-25	9%	$ (282.79)	$ 30,167.04	$ 27,977.60	93%
1039	CSTRM256	Jan-13	Jan-15	56%	$ (263.21)	$ 39,832.18	$ 41,781.60	105%
1040	CSTRM315	Dec-12	Dec-15	39%	$ (88.23)	$ 201,397.52	$ 208,468.44	104%
1041	CSTRM366	Jan-13	Jan-25	10%	$ (83.16)	$ 270,287.91	$ 37,137.68	14%
1042	CSTRM416	Jan-13	Dec-25	9%	$ (7.16)	$ 114,407.43	$ 96,644.46	84%
1043	CSTRM426	Jan-13	Dec-25	9%	$ (36.78)	$ 489,856.81	$ 280,092.38	57%
1044	CSTRM766	Jan-13	Jan-25	10%	$ (0.08)	$ 176,402.98	$ 27,499.58	16%
1045	CSYSEN156	Jan-13	Dec-25	9%	$ 392,453.46	$ 423,075.27	$ 148,587.96	35%
1046	CSYSEN216	Jan-13	Dec-25	9%	$ 391,635.27	$ 806,508.95	$ 193,913.18	24%
1047	CSYSEN236	Jan-13	Dec-25	9%	$ 80,593.56	$ 207,895.59	$ 10,378.66	5%
1048	CSYSEN246	Dec-12	Dec-25	10%	$ 104,705.81	$ 180,497.00	$ 41,317.76	23%
1049	CSYSEN256	Jan-13	Dec-25	9%	$ 203,395.00	$ 515,369.85	$ 212,239.86	41%
1050	CSYSEN315	Dec-12	Dec-25	10%	$ 642,857.00	$ 1,366,579.19	$ 324,719.25	24%
1051	CSYSEN366	Jan-13	Dec-25	9%	$ 196,636.68	$ 376,337.63	$ 106,867.59	28%
1052	CSYSEN416	Jan-13	Dec-25	9%	$ 152,969.02	$ 348,716.50	$ 83,691.98	24%
1053	CSYSEN426	Jan-13	Dec-25	9%	$ 202,301.38	$ 304,992.03	$ 52,550.96	17%
1054	CSYSEN766	Jan-13	Dec-25	9%	$ 157,093.40	$ 200,772.74	$ (73,898.71)	-37%
1055	CTBRD156O	Jan-13	Dec-25	9%	$ 324,527.04	$ 742,506.42	$ 151,700.61	20%
1056	CTBRD156U	Jan-13	Dec-25	9%	$ (20.96)	$ 14,003.18	$ 26,268.76	188%
1057	CTBRD216O	Jan-12	Dec-25	15%	$ 188,366.66	$ 268,971.39	$ 88,873.27	33%
1058	CTBRD216U	Jan-13	Aug-16	32%	$ 68,904.90	$ 80,535.22	$ 9,466.66	12%
1059	CTBRD236O	Jan-13	Dec-25	9%	$ 80,690.32	$ 256,859.56	$ 71,083.83	28%
1060	CTBRD236U	Jan-13	Dec-14	58%	$ (17.00)	$ 8,415.82	$ 19,607.25	233%
1061	CTBRD246O	Jan-13	Dec-25	9%	$ 314,016.68	$ 623,945.00	$ 180,369.62	29%
1062	CTBRD246U	Jan-13	Dec-14	58%	$ -	$ 977.04	$ 2,238.27	229%
1063	CTBRD256O	Jan-13	Dec-25	9%	$ 203,801.26	$ 354,147.39	$ 95,766.13	27%
1064	CTBRD315O	Dec-12	Dec-25	9%	$ 304,257.71	$ 448,976.59	$ 98,943.37	22%
1065	CTBRD315U	Jan-13	Dec-25	9%	$ 19,509.75	$ 140,211.59	$ 20,214.85	14%
1066	CTBRD366O	Jan-13	Dec-25	9%	$ 151,181.69	$ 329,557.07	$ 51,442.10	16%
1067	CTBRD366U	Jan-13	Oct-16	30%	$ 36,572.24	$ 53,628.09	$ 15,661.28	29%
1068	CTBRD416O	Jan-13	Dec-25	9%	$ 191,875.02	$ 502,003.71	$ 134,553.72	27%
1069	CTBRD416U	Jan-13	Jun-16	33%	$ 9,784.13	$ 18,658.91	$ 2,658.05	14%
1070	CTBRD426O	Jan-13	Dec-25	9%	$ 626,893.95	$ 1,187,684.69	$ 317,421.24	27%
1071	CTBRD766O	Jan-13	Dec-25	9%	$ 245,573.42	$ 460,250.08	$ 93,045.31	20%
1072	CTBRD766U	Jan-13	Oct-16	30%	$ (42.07)	$ 19,729.55	$ 4,039.95	20%
1073	CTPD156	Jan-13	Dec-25	9%	$ 43,302.55	$ 37,068.44	$ (12,583.91)	-34%
1074	CTPD216	Jan-13	Dec-25	9%	$ 89,506.09	$ 158,476.36	$ 35,151.44	22%
1075	CTPD236	Dec-12	Dec-25	9%	$ 131,399.91	$ 235,053.33	$ 11,609.67	5%
1076	CTPD246	Jan-13	Dec-25	9%	$ 32,405.04	$ 87,749.85	$ 41,663.30	47%
1077	CTPD256	Jan-13	Dec-25	9%	$ 90,588.07	$ 179,209.55	$ 55,191.78	31%
1078	CTPD315	Dec-12	Dec-25	10%	$ 457,935.11	$ 758,730.86	$ 198,288.87	26%
1079	CTPD366	Dec-12	Dec-25	10%	$ 58,514.52	$ 119,548.22	$ 12,793.46	11%
1080	CTPD416	Jan-13	Dec-25	9%	$ 10,427.68	$ (6,002.31)	$ (7,546.56)	126%

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1081	CTPD426	Jan-13	Dec-25	9%	$ 90,719.64	$ 172,521.32	$ 20,459.31	12%
1082	CTPD766	Dec-12	Dec-25	9%	$ 42,109.64	$ 80,861.50	$ (5,827.82)	-7%
1083	CXFRM156	Jan-13	Dec-25	9%	$ 71,021.80	$ 189,517.18	$ 38,571.44	20%
1084	CXFRM216	Jan-13	Dec-25	9%	$ 80,907.98	$ 213,741.32	$ 69,087.14	32%
1085	CXFRM236	Dec-12	Dec-25	10%	$ 175,116.00	$ 345,530.60	$ 48,257.97	14%
1086	CXFRM246	Jan-13	Dec-25	9%	$ 147,111.96	$ 232,904.49	$ 60,585.87	26%
1087	CXFRM256	Jan-13	Dec-25	9%	$ 142,623.88	$ 278,386.39	$ 71,620.81	26%
1088	CXFRM301	Jan-13	Dec-25	9%	$ 13,042,000.01	$ 27,670,956.74	$ 6,556,895.84	24%
1089	CXFRM315	Dec-12	Dec-25	9%	$ 378,660.62	$ 982,414.02	$ 254,268.13	26%
1090	CXFRM366	Jan-13	Dec-25	9%	$ 142,736.80	$ 302,967.79	$ 38,119.48	13%
1091	CXFRM416	Jan-13	Dec-25	9%	$ 50,168.80	$ 39,824.14	$ 12,989.90	33%
1092	CXFRM426	Jan-13	Dec-25	9%	$ 51,322.00	$ 105,679.07	$ 3,358.35	3%
1093	CXFRM766	Jan-13	Dec-25	9%	$ 39,449.02	$ 77,634.23	$ 29,909.76	39%
1094	ECAPRR366	Jan-01	Dec-25	53%	$ 97,016.58	$ 323,381.84	$ 323,381.84	100%
1095	IT14KU200	Jan-14	Dec-14	16%	$ 56,022.66	$ 56,022.66	$ 12,185.95	22%
1096	K5-2012	Jan-12	Nov-14	76%	$ 434,315.82	$ 62,572.26	$ 62,572.26	100%
1097	K5-2013	Jul-10	Nov-14	84%	$ 479,674.90	$ (4,915.77)	$ 1,355.09	-28%
1098	K5-2014	Jan-14	Dec-14	16%	$ 381,175.17	$ 49,112.44	$ (26,107.00)	-53%
1099	K6-2012	Jan-12	Nov-14	76%	$ 404,259.56	$ 392,674.77	$ 392,674.77	100%
1100	K6-2013	Jul-10	Nov-14	84%	$ 461,312.82	$ 106,307.32	$ 106,307.32	100%
1101	K8-2012	Jan-12	Nov-14	76%	$ 291,227.41	$ 1,175,808.44	$ 1,182,924.80	101%
1102	K8-2013	Jul-10	Nov-14	84%	$ 328,781.18	$ 1,148,585.96	$ 1,044,956.06	91%
1103	K8-2014	Jan-14	Dec-14	16%	$ 446,000.00	$ 625,315.66	$ 24,692.73	4%
1104	K9-2010	Dec-09	Nov-14	86%	$ 2,706,865.83	$ 5,015,595.74	$ 5,015,595.74	100%
1105	K9-2011	Sep-10	Nov-14	84%	$ 3,800,351.76	$ 5,700,381.26	$ 5,740,061.90	101%
1106	K9-2012	Jun-11	Nov-14	80%	$ 3,681,847.08	$ 6,699,805.15	$ 6,642,078.47	99%
1107	K9-2013	Jul-10	Dec-14	81%	$ 4,235,929.80	$ 9,855,145.60	$ 7,984,321.71	81%
1108	K9-2014	Jan-14	Dec-14	16%	$ 1,867,644.25	$ 6,412,736.62	$ 689,439.50	11%
1109	KBATTRY11	Jan-11	Nov-14	82%	$ 97,531.13	$ 11,598.44	$ 11,598.44	100%
1110	KBATTRY12	Jan-12	Nov-14	76%	$ 249,813.97	$ 233,399.67	$ 235,783.78	101%
1111	KBATTRY13	Jan-13	Nov-14	63%	$ 250,620.44	$ 139,238.52	$ 140,009.54	101%
1112	KBR-11	Jan-11	Nov-14	82%	$ 745,361.64	$ 1,350,399.57	$ 1,350,399.57	100%
1113	KBR-12	Oct-11	Nov-14	78%	$ 1,023,732.93	$ 3,964,608.54	$ 3,966,493.76	100%
1114	KBR-13	Jan-13	Nov-14	63%	$ 1,376,592.00	$ 1,399,409.42	$ 1,269,408.00	91%
1115	KBR-14	Jan-14	Dec-14	16%	$ 1,149,774.93	$ 335,787.99	$ 781.72	0%
1116	KCI-12	Jan-12	Nov-14	76%	$ 234,651.28	$ -	$ -	100%
1117	KCR-12	Jan-12	Nov-14	76%	$ 627,327.41	$ 13,818.69	$ 15,869.44	115%
1118	KDISCAP12	Feb-12	Nov-14	75%	$ 263,883.28	$ 215,703.36	$ 215,703.36	100%
1119	KDISCAP13	Jan-13	Nov-14	63%	$ 271,818.77	$ 144,072.95	$ 141,375.83	98%
1120	KFENCE-12	Jan-12	Nov-14	76%	$ 200,034.70	$ 375,326.92	$ 375,326.92	100%
1121	KFENCE-13	Jan-13	Nov-14	63%	$ 200,034.70	$ 407,881.44	$ 407,881.44	100%
1122	KINSTRF12	Jan-12	Nov-14	76%	$ 179,882.76	$ 258,504.29	$ 258,504.29	100%
1123	KINSTRF13	Jan-13	Nov-14	63%	$ 184,679.14	$ 296,371.22	$ 313,972.48	106%
1124	KLM083113	Aug-13	Nov-14	46%	$ 22,019.75	$ 22,019.75	$ 22,019.75	100%
1125	KMS030212	Feb-12	Nov-14	75%	$ (210.99)	$ 187,198.74	$ 187,198.74	100%
1126	KOTFAIL14	Jan-14	Dec-14	16%	$ 380,070.48	$ 318,960.58	$ 19,168.96	6%
1127	K-OTHER14	Jan-14	Dec-14	16%	$ 95,206.92	$ 1,036,732.59	$ 17,770.93	2%
1128	KOTPR14	Jan-14	Jan-15	15%	$ 860,693.92	$ 378,029.31	$ 1,358.35	0%
1129	KRELAY-11	Jan-11	Nov-14	82%	$ 207,412.70	$ 72,807.30	$ 72,807.30	100%
1130	KRELAY-12	Jan-12	Dec-14	72%	$ 250,197.58	$ 462,196.45	$ 457,431.15	99%
1131	KRELAY-13	Jan-13	Nov-14	63%	$ 254,831.28	$ 421,403.80	$ 392,258.59	93%
1132	KRELAY-14	Jan-14	Jan-15	15%	$ 259,742.52	$ 621,897.45	$ 12,235.79	2%
1133	KRSUB-10	Jan-10	Nov-14	86%	$ 1,108,358.46	$ 825,954.72	$ 806,643.38	98%
1134	KRSUB-11	Jan-11	Nov-14	82%	$ 1,854,455.32	$ 2,447,066.80	$ 2,429,646.64	99%

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1135	KRSUB-12	May-09	Dec-14	85%	$ 1,698,164.80	$ 1,224,083.21	$ 1,224,226.03	100%
1136	KRSUB-13	Jan-13	Nov-14	63%	$ 1,833,071.84	$ 1,011,976.13	$ 962,839.64	95%
1137	KRTU-12	Jan-12	Nov-14	76%	$ 331,131.47	$ 255,660.61	$ 255,660.61	100%
1138	KRTU-13	Jan-13	Nov-14	63%	$ 345,634.63	$ 153,458.83	$ 148,247.14	97%
1139	KSTSVC11	Jan-11	Nov-14	82%	$ 122,497.88	$ 296,810.71	$ 296,810.71	100%
1140	KSTSVC12	Jan-12	Nov-14	76%	$ 184,120.94	$ 565,994.11	$ 569,093.88	101%
1141	KSTSVC13	Jan-13	Nov-14	63%	$ 184,988.55	$ 4,938.69	$ 4,938.69	100%
1142	KSURGE-12	Jan-12	Nov-14	76%	$ 174,934.28	$ 208,221.32	$ 208,221.32	100%
1143	KSURGE-13	Jan-13	Nov-14	63%	$ 174,927.41	$ 169,616.37	$ 169,616.37	100%
1144	NBCD236OH	Jan-99	Dec-25	56%	$ 1,033,719.68	$ 2,636,993.44	$ 2,637,013.77	100%
1145	NBCD236UG	Mar-01	Dec-25	52%	$ 1,181,216.49	$ 1,642,430.41	$ 1,642,430.41	100%
1146	NBCD246OH	Mar-01	Dec-25	52%	$ 1,101,879.66	$ 2,258,357.98	$ 2,258,357.98	100%
1147	NBCD256OH	Feb-01	Dec-14	94%	$ 1,093,801.17	$ 2,541,379.64	$ 2,541,379.64	100%
1148	NBCD256UG	Mar-01	Dec-25	52%	$ 528,106.40	$ 1,367,468.12	$ 1,367,468.12	100%
1149	NBCD315OH	Mar-01	Dec-25	52%	$ 3,433,493.00	$ 8,483,484.74	$ 8,483,484.74	100%
1150	NBCD315UG	Mar-01	Dec-25	52%	$ 3,359,587.13	$ 8,219,602.76	$ 8,220,803.02	100%
1151	NBCD366OH	Feb-01	Dec-25	52%	$ 1,707,673.66	$ 4,388,135.31	$ 4,388,135.31	100%
1152	NBCD366UG	Mar-01	Dec-25	52%	$ 1,279,817.50	$ 2,424,582.01	$ 2,424,582.01	100%
1153	NBCD416OH	Mar-01	Dec-25	52%	$ 355,935.52	$ 997,829.88	$ 997,829.88	100%
1154	NBCD426OH	Mar-01	Dec-25	52%	$ 1,068,660.80	$ 2,880,418.29	$ 2,880,418.29	100%
1155	NBCD426UG	Mar-01	Dec-25	52%	$ 1,162,609.22	$ 2,744,470.73	$ 2,744,470.73	100%
1156	NBCD766OH	Mar-01	Dec-25	52%	$ 505,572.59	$ 1,990,436.65	$ 1,990,436.65	100%
1157	NBCD766UG	Mar-01	Dec-25	52%	$ 620,701.23	$ 892,832.80	$ 892,832.80	100%
1158	NBID236UG	Mar-01	Dec-25	52%	$ 995.32	$ 35,092.67	$ 35,092.67	100%
1159	NBRD156OH	Jan-99	Dec-25	56%	$ 2,570,212.34	$ 7,960,895.78	$ 7,960,987.03	100%
1160	NBRD156UG	Mar-01	Dec-25	52%	$ 967,379.79	$ 1,911,454.15	$ 1,911,454.15	100%
1161	NBRD216OH	Jan-99	Dec-25	56%	$ 1,084,618.85	$ 4,779,910.36	$ 4,779,910.36	100%
1162	NBRD216UG	Mar-01	Dec-25	52%	$ 544,789.55	$ 2,481,721.79	$ 2,481,721.79	100%
1163	NBRD246OH	Jan-99	Dec-25	56%	$ 882,419.08	$ 2,204,933.50	$ 2,204,933.50	100%
1164	NBRD246UG	Mar-01	Nov-24	55%	$ 366,867.67	$ 1,169,254.13	$ 1,169,254.13	100%
1165	NBRD256OH	Feb-01	Dec-25	52%	$ 1,384,069.41	$ 2,929,482.28	$ 2,929,482.28	100%
1166	NBRD315OH	Jan-01	Dec-14	94%	$ 4,965,336.83	$ 12,481,816.01	$ 12,481,816.01	100%
1167	NBRD315UG	Feb-00	Dec-25	54%	$ 5,264,383.94	$ 16,187,582.86	$ 16,190,035.38	100%
1168	NBRD366OH	Mar-01	Dec-25	52%	$ 2,016,709.78	$ 5,208,549.84	$ 5,208,549.84	100%
1169	NBRD416OH	Mar-00	Dec-25	54%	$ 2,049,616.77	$ 4,356,121.98	$ 4,356,121.98	100%
1170	NBRD416UG	Jan-01	Dec-25	53%	$ 144,455.08	$ 842,629.06	$ 842,629.06	100%
1171	NBRD426OH	Mar-01	Dec-25	52%	$ 1,145,957.68	$ 3,650,879.05	$ 3,650,879.05	100%
1172	NBRD426UG	Mar-01	Dec-25	52%	$ 716,762.81	$ 2,266,560.23	$ 2,266,560.23	100%
1173	NBRD766OH	Mar-01	Dec-25	52%	$ 2,784,745.88	$ 7,326,383.15	$ 7,326,383.15	100%
1174	NBRD766UG	Mar-01	Dec-25	52%	$ 848,409.87	$ 1,376,722.92	$ 1,376,722.92	100%
1175	NBSB315OH	Mar-01	Dec-25	52%	$ 822,581.83	$ 1,780,528.66	$ 1,780,528.66	100%
1176	NBSB315UG	Mar-01	Dec-25	52%	$ 2,761,160.80	$ 6,926,776.97	$ 6,926,776.97	100%
1177	NBSV156UG	Jan-99	Dec-25	56%	$ 1,268,256.78	$ 3,035,652.16	$ 3,035,652.16	100%
1178	NBSV216OH	Mar-01	Dec-25	52%	$ 996,148.10	$ 2,353,869.80	$ 2,353,869.80	100%
1179	NBSV216UG	Mar-01	Dec-25	52%	$ 818,249.11	$ 2,946,594.02	$ 2,946,594.02	100%
1180	NBSV236UG	Mar-01	Dec-25	52%	$ 1,632,779.35	$ 3,836,619.91	$ 3,836,619.91	100%
1181	NBSV246OH	Mar-01	Dec-25	52%	$ 1,656,401.16	$ 3,706,207.45	$ 3,706,207.45	100%
1182	NBSV246UG	Mar-01	Dec-25	52%	$ 1,681,222.02	$ 3,635,066.05	$ 3,635,066.05	100%
1183	NBSV256OH	Mar-01	Dec-25	52%	$ 550,732.83	$ 1,455,414.20	$ 1,455,414.20	100%
1184	NBSV256UG	Mar-01	Dec-25	52%	$ 589,229.17	$ 2,218,099.29	$ 2,218,099.29	100%
1185	NBSV315OH	Mar-01	Dec-25	52%	$ 2,933,049.51	$ 6,366,243.43	$ 6,366,243.43	100%
1186	NBSV315UG	Mar-01	Dec-25	52%	$ 6,008,578.14	$ 14,231,837.48	$ 14,231,837.48	100%
1187	NBSV366UG	Mar-01	Dec-25	52%	$ 1,466,122.92	$ 3,104,994.85	$ 3,104,994.85	100%
1188	NBSV416OH	Mar-01	Dec-25	52%	$ 1,057,613.51	$ 2,010,263.27	$ 2,010,263.27	100%

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1189	NBSV416UG	Mar-01	Dec-25	52%	$ 406,754.96	$ 650,993.57	$ 650,993.57	100%
1190	NBSV426OH	Mar-01	Dec-25	52%	$ 998,493.47	$ 1,538,467.33	$ 1,538,467.33	100%
1191	NBSV426UG	Mar-01	Dec-25	52%	$ 849,908.52	$ 1,740,069.33	$ 1,740,069.33	100%
1192	NBSV766UG	Mar-01	Dec-25	52%	$ 568,166.44	$ 1,078,931.07	$ 1,078,931.07	100%
1193	PBWK156OH	Mar-00	Dec-25	54%	$ 313,663.83	$ 245,804.62	$ 236,104.03	96%
1194	PBWK315OH	Mar-01	Dec-25	52%	$ 3,630,967.75	$ 1,458,677.40	$ 1,458,677.40	100%
1195	PBWK366OH	Mar-01	Dec-25	52%	$ 1,036,167.55	$ 578,836.07	$ 581,759.58	101%
1196	PBWK416OH	Mar-01	Dec-25	52%	$ 273,503.30	$ 123,270.25	$ 123,270.25	100%
1197	POLD315	Oct-99	Dec-25	55%	$ 2,879,415.53	$ 5,033,603.12	$ 5,033,603.12	100%
1198	POLD426	Oct-99	Dec-25	55%	$ 563,854.42	$ 1,236,632.33	$ 1,236,632.33	100%
1199	RCST156	Oct-99	Dec-25	55%	$ 475,308.46	$ 773,138.05	$ 773,138.05	100%
1200	RCST216	Oct-99	Dec-25	55%	$ 396,700.16	$ 723,315.50	$ 723,315.50	100%
1201	RCST236	Sep-99	Dec-25	55%	$ 304,874.63	$ 549,995.27	$ 549,995.27	100%
1202	RCST246	Oct-99	Dec-25	55%	$ 72,644.38	$ 103,452.67	$ 103,452.67	100%
1203	RCST256	Oct-99	Dec-25	55%	$ 18,817.42	$ 581,369.13	$ 581,369.13	100%
1204	RCST315	Oct-99	Dec-25	55%	$ 980,096.49	$ 2,774,075.09	$ 2,774,075.09	100%
1205	RCST416	Oct-99	Dec-25	55%	$ 170,544.55	$ 544,057.38	$ 544,057.38	100%
1206	RCST766	Aug-99	Dec-25	55%	$ 135,036.55	$ 323,176.13	$ 323,176.13	100%
1207	RDD011019	Jan-05	Dec-25	44%	$ 571,270.86	$ 1,374,127.13	$ 1,374,127.13	100%
1208	RDD015990	Jan-05	Nov-14	93%	$ 14,166.61	$ 886,324.23	$ 886,324.23	100%
1209	RDDD156OH	Mar-01	Dec-14	94%	$ 3,259,116.20	$ 5,902,042.17	$ 5,902,057.96	100%
1210	RDDD216OH	Mar-01	Dec-14	94%	$ 631,375.67	$ 1,648,798.62	$ 1,648,798.62	100%
1211	RDDD315OH	Mar-01	Dec-14	94%	$ 2,249,577.68	$ 4,100,455.02	$ 4,100,455.02	100%
1212	RDDD315UG	Mar-01	Dec-25	52%	$ 822,436.13	$ 2,062,010.09	$ 2,062,010.09	100%
1213	RDDD426OH	Mar-01	Dec-14	94%	$ 909,266.52	$ 801,050.98	$ 801,050.98	100%
1214	RDPOLD256	Jan-01	Dec-25	53%	$ 553,070.20	$ 752,119.44	$ 752,119.44	100%
1215	RDPOLD315	Jan-01	Dec-25	53%	$ 152,657.39	$ 757,494.06	$ 757,494.06	100%
1216	RDPOLD416	Jan-01	Nov-14	95%	$ 330,373.57	$ 440,736.75	$ 440,736.75	100%
1217	RDPOLD426	Jan-01	Dec-25	53%	$ 434,077.01	$ 609,757.06	$ 609,757.06	100%
1218	RDPOLD766	Jan-01	Dec-25	53%	$ 36,418.67	$ 122,195.55	$ 122,195.55	100%
1219	RDPOLE156	May-02	Dec-25	50%	$ 1,355,506.01	$ 3,214,846.17	$ 3,214,846.17	100%
1220	RDPOLE236	May-02	Dec-25	50%	$ 769,762.41	$ 1,332,191.72	$ 1,332,191.72	100%
1221	RDPOLE256	May-02	Dec-25	50%	$ 1,119,565.56	$ 1,725,381.52	$ 1,725,381.52	100%
1222	RDPOLE315	May-02	Dec-25	50%	$ 701,030.54	$ 2,697,827.82	$ 2,697,827.82	100%
1223	RDPOLE366	May-02	Dec-25	50%	$ 729,973.06	$ 1,630,972.69	$ 1,630,972.69	100%
1224	RDPOLE766	May-02	Dec-25	50%	$ 524,605.77	$ 774,764.97	$ 774,764.97	100%
1225	RDSTLT246	Jan-01	Dec-25	53%	$ 408,498.41	$ 650,858.65	$ 650,858.65	100%
1226	RDSTLT315	Jan-01	Dec-25	53%	$ 573,205.54	$ 2,647,064.03	$ 2,647,064.03	100%
1227	RDSTLT416	Jan-01	Dec-25	53%	$ 182,451.51	$ 156,708.93	$ 156,708.93	100%
1228	RDSTLT426	Jan-01	Dec-25	53%	$ 153,240.73	$ 330,774.07	$ 330,774.07	100%
1229	RELD315OH	May-02	Dec-25	50%	$ 1,721,543.92	$ 2,110,928.26	$ 2,110,926.58	100%
1230	RELD366OH	Jan-99	Dec-25	56%	$ 401,683.93	$ 794,813.45	$ 794,813.45	100%
1231	RELD426OH	Mar-00	Dec-25	54%	$ 20,119.82	$ 166,630.12	$ 166,630.12	100%
1232	RELD766OH	May-02	Dec-25	50%	$ 103,452.10	$ 394,470.07	$ 394,470.07	100%
1233	RNTPD156	Jan-01	Dec-25	53%	$ 12,352.50	$ (235,038.02)	$ (235,038.02)	100%
1234	RNTPD216	Jan-01	Dec-25	53%	$ 188,303.29	$ 242,116.06	$ 242,116.06	100%
1235	RNTPD236	Jan-01	Dec-25	53%	$ 141,616.98	$ 476,109.35	$ 476,109.35	100%
1236	RNTPD256	Jan-01	Dec-25	53%	$ 14,372.75	$ 232,675.01	$ 232,675.01	100%
1237	RNTPD315	Mar-01	Dec-25	52%	$ 180,498.16	$ 876,342.91	$ 876,342.91	100%
1238	RNTPD366	Jan-99	Dec-25	56%	$ 142,705.12	$ 240,927.51	$ 240,927.51	100%
1239	STLT216	Oct-99	Dec-25	55%	$ 1,086,075.74	$ 2,258,577.73	$ 2,258,577.73	100%
1240	STLT246	Oct-99	Dec-25	55%	$ 684,125.67	$ 1,555,839.82	$ 1,555,839.82	100%
1241	STLT315	Sep-99	Dec-25	55%	$ 4,408,851.14	$ 8,645,179.88	$ 8,645,179.88	100%
1242	STLT366	Oct-99	Dec-25	55%	$ 526,581.40	$ 1,357,517.39	$ 1,357,517.39	100%

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1243	STRM11560	Jan-10	Dec-15	69%	$ -	$ 169,659.72	$ 169,699.15	100%
1244	STRM12160	Jan-10	Dec-15	69%	$ -	$ 624,521.19	$ 629,368.62	101%
1245	STRM13150	Jan-10	Dec-15	69%	$ -	$ 339,209.44	$ 339,209.44	100%
1246	SYSENH216	Jan-01	Dec-25	53%	$ 289,275.61	$ 1,298,971.35	$ 1,298,971.35	100%
1247	SYSENH236	Jan-99	Dec-25	56%	$ 248,733.61	$ 559,806.10	$ 559,806.10	100%
1248	SYSENH315	Jan-99	Nov-14	96%	$ 1,361,885.32	$ 2,248,637.23	$ 2,248,637.23	100%
1249	SYSENH416	Jan-99	Dec-25	56%	$ 164,753.68	$ 637,492.93	$ 637,492.93	100%
1250	TBRD156OH	May-02	Dec-25	50%	$ 119,131.67	$ 128,668.66	$ 128,668.66	100%
1251	TBRD156UG	May-02	Nov-14	95%	$ -	$ -	$ -	100%
1252	TBRD315OH	May-02	Dec-25	50%	$ 506,779.39	$ 187,613.49	$ 187,613.49	100%
1253	TBRD366OH	May-02	Dec-25	50%	$ 350,553.21	$ 209,948.88	$ 210,041.06	100%
1254	TBRD426UG	Mar-03	Nov-14	94%	$ 1,724.16	$ 90,003.49	$ 90,003.49	100%
1255	TLEQ156	May-00	Dec-25	54%	$ 599,580.13	$ 482,173.43	$ 482,173.43	100%
1256	TLEQ246	Jan-01	Dec-25	53%	$ 326,057.47	$ 144,614.60	$ 144,614.60	100%
1257	TRBORD216	Jan-01	Nov-14	95%	$ 4,578.97	$ 403,314.66	$ 403,314.66	100%
1258	TRBORD315	Jan-01	Nov-14	95%	$ 40,420.15	$ 547,181.91	$ 547,181.91	100%
1259	XFRM366	Oct-99	Dec-25	55%	$ 241,220.33	$ 493,068.30	$ 493,068.30	100%

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 14, 2014

Case No. 2014-00371

Question No. 19

Responding Witness: Christopher M. Garrett

Q-19. Provide a calculation of the rate or rates used to capitalize interest during construction for the three most recent calendar years. Explain each component entering into the calculation of the rate(s).

A-19. Kentucky Utilities Company does not capitalize interest on assets subject to the jurisdiction of the Kentucky Public Service Commission.

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 14, 2014

Case No. 2014-00371

Question No. 20

Responding Witness: Russel A. Hudson

Q-20. Provide, in the format provided in Schedule 20, an analysis of the gross additions, retirements, and transfers for each major functional electric plant property group or account for the utility occurring in the base period and forecasted test period. For any account in which transfers regularly occur in the normal course of business, include a general description of the nature of the transfers.

A-20. See Schedule B-2.3 in Tab 54 of the Filing Requirements. The transfers shown were required to reclassify assets to the proper plant accounts.

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 14, 2014

Case No. 2014-00371

Question No. 21

Responding Witness: Christopher M. Garrett

Q-21. Provide the following information for each item of property or plant held for future use at the beginning of the base period:

a. Description of property;

b. Location;

c. Date purchased;

d. Cost;

e. Estimated date to be placed in service;

f. Brief description of intended use; and

g. Current status of each project.

A-21. See attached.

Kentucky Utilities Company
Plant Held for Future Use
March 31, 2014

Description of Property	Location	Date Purchased	Cost	Estimated Date to be Placed in Service	Brief Description of Intended Use	Current Status of Project
Land and site prep	Pennington Gap	28-Dec-11	$ 324,088	2017	Substation #2	Property Acquired
Plant Held for Future Use Total			**$ 324,088**			

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 14, 2014

Case No. 2014-00371

Question No. 22

Responding Witness: Christopher M. Garrett

Q-22. List all properties leased to the utility and all improvements to leased properties, together with annual lease payments which are capitalized, in the format provided in Schedule 22.

A-22. Kentucky Utilities has no capitalized leases.

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 14, 2014

Case No. 2014-00371

Question No. 23

Responding Witness: Christopher M. Garrett

Q-23. Provide a listing of all non-utility property and accounts where amounts are recorded. Include a description of the property, the date purchased, and the cost.

A-23. See Schedule B-2.7 in Tab 54 of the Filing Requirements.

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 14, 2014

Case No. 2014-00371

Question No. 24

Responding Witness: Christopher M. Garrett

Q-24. Provide the journal entries relating to the purchase of utility plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise since the utility's, or its predecessor's, inception. Also, provide a schedule showing the calculation of the acquisition adjustment at the date of purchase or each item of utility plant, the amortization period, and the unamortized balance at the beginning of the base period.

A-24. In connection with original cost studies, Kentucky Utilities Company began, in 1948, amortizing an amount ($4,531,563) related to plant acquisition adjustments over a period of 15 years, as approved by the Commission. Additional amounts related to purchased property of $56,037 and $154,075 were recorded in 1950 and 1956 respectively and amortized over a 5 year period.

In addition to the adjustments above, Kentucky Utilities Company recorded an adjustment of $6,926 in 1972 (related to property formerly owned by Simonton Light and Water Company) and amortized the entire amount in that year as approved by the Commission.

In December 2009, Kentucky Utilities Company purchased from Louisville Gas and Electric Company a share of certain joint use assets which are being utilized by both Trimble County Generating Station Unit 1 (currently owned by Louisville Gas and Electric Company) and Trimble County Generating Station Unit 2. Trimble County Unit 2 is jointly owned by Kentucky Utilities Company and Louisville Gas and Electric Company. Additionally, Kentucky Utilities Company also purchased from Louisville Gas and Electric Company a share of a hyperbolic cooling tower previously used by Trimble County Unit 1 but which is currently being used solely for Trimble County Unit 2. The assets were sold at net book value and accordingly, no acquisition adjustment was recorded.

See attached for the journal entries related to the Simonton and Trimble County Unit 2 joint use assets and cooling tower purchase described above and for a schedule detailing plant balances and amortization periods.

Kentucky Utilities Company
Journal Entries to Record the Purchase of
Simonton Light and Water

ENTRY	ACCOUNT	DESCRIPTION	DEBIT	CREDIT
#1	**102**	Electric Plant Purchased	12,794	
	232	Accounts Payable		12,794
		To record the purchase of electric plant from Simonton		
#2	**101**	Electric Plant in Service	15,539	
	102	Electric Plant Purchased		15,539
		To record the estimated original cost of purchased plant to electric plant in service.		
#3	**102**	Electric Plant Purchased	9,670	
	108	Accumulated Provision for Depreciation		9,670
		To charge depreciation applicable to original cost of purchased plant to account 102		
#4	**114**	Electric Plant Acquisition Adjustments	6,926	
	102	Electric Plant Purchased		6,926
		To reclassify the balance in account 102 to account 114		

Kentucky Utilities Company
Journal Entries to Record the Purchase of
Trimble County Joint Use Assets and Cooling Tower

ENTRY	ACCOUNT	DESCRIPTION	DEBIT	CREDIT
#1	**102**	Electric Plant Purchased	58,525,272	
	131	Cash		58,525,272
		To record the purchase of electric plant from Louisville Gas and Electric Company		
#2	**105**	Electric Plant Held for Future Use	120,828,152	
	102	Electric Plant Purchased		120,828,152
		To record the original cost of purchased plant to electric plant held for future use		
#3	**102**	Electric Plant Purchased	62,302,880	
	108	Accumulated Provision for Depreciation		62,302,880
		To charge depreciation applicable to original cost of purchased plant to account 102		

Note: *The assets were recorded to Account 105-Electric Plant Held for Future Use at the acquisition date since Trimble Count Unit 2 was still under construction. The assets were subsequently reclassified from Account 105 to Account 101-Electric Plant in Service in January 2011 when Trimble County Unit 2 was available for commercial operation.*

Kentucky Utilities Company
Schedule of Utilty Plant Purchased as an Operating Unit Or System

Description of Property	Purchased Date	Amortization Period in Years	Cost	Net Original Cost at Purchase	Acquisition Adjustment	Unamortized Balance
As a result of an Original Cost Study undertaken by The Company and Approved by the Commission the Company began amortizing $4,531,563 in 1948.		15	$ -	$ -	$ 4,531,563	$ -
Electric Property and Equipment formerly Operated by Community Public Service Company.	Aug-50	5	823,930	767,893	56,037	-
Electric Property and Equipment formerly Operated by Stearns Coal and Lumber Company.	Aug-56	5	245,157	91,082	154,075	-
Electric Property and Equipment formerly Operated by Simonton Light and Water.	Jul-72	Amortized at purchase	12,794	5,868	6,926	-
Totals			$ 1,081,881	$ 864,843	$ 4,748,601	$ -

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 14, 2014

Case No. 2014-00371

Question No. 25

Responding Witness: Christopher M. Garrett

Q-25. Provide a copy of the utility's most recent depreciation study. If no such study exists, provide a copy of the utility's most recent depreciation schedule. The schedule should include a list of all facilities by account number, service life and accrual rate for each plant item, the methodology that supports the schedule and the date the schedule was last updated.

A-25. See Tab 49 of the Filing Requirements.

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 14, 2014

Case No. 2014-00371

Question No. 26

Responding Witness: Valerie L. Scott

Q-26. Provide the utility's cash account balances at the beginning of the most recent calendar year and at the end of each month since then.

A-26. Listed below are total company and Kentucky jurisdiction cash balances.

Date	Total Company Amount	Kentucky Jurisdictional Percentage	Kentucky Jurisdiction Amount
Jan 1, 2013	7,162,534.76	87.764%	6,286,127.01
Jan 31, 2013	4,081,901.02	87.764%	3,582,439.61
Feb 28, 2013	6,896,720.81	87.764%	6,052,838.05
Mar 31, 2013	10,781,095.03	87.764%	9,461,920.24
Apr 30, 2013	6,458,502.56	87.764%	5,668,240.19
May 31, 2013	3,752,689.80	87.764%	3,293,510.68
June 30, 2013	6,799,784.23	87.764%	5,967,762.63
July 31, 2013	3,678,412.71	87.764%	3,228,322.13
Aug 31, 2013	4,209,146.14	87.764%	3,694,115.02
Sep 30, 2013	5,503,776.02	87.764%	4,830,333.99
Oct 31, 2013	2,963,760.12	87.764%	2,601,114.43
Nov 30, 2013	2,096,356.63	87.764%	1,839,846.43
Dec 31, 2013	4,995,915.07	87.978%	4,395,306.16
Jan 31, 2014	4,124,223.34	87.978%	3,628,409.21
Feb 28, 2014	5,654,805.41	87.978%	4,974,984.70
Mar 31, 2014	13,949,663.58	87.978%	12,272,635.02
Apr 30, 2014	6,437,734.94	87.978%	5,663,790.45
May 31, 2014	3,891,232.92	87.978%	3,423,428.90
June 30, 2014	7,276,410.84	88.786%	6,460,434.13
July 31, 2014	4,102,550.26	88.786%	3,642,490.27
Aug 31, 2014	6,516,061.00	88.786%	5,785,349.92
Sep 30, 2014	6,648,756.51	88.786%	5,903,164.95
Oct 31, 2014	3,896,741.15	88.786%	3,459,760.60

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 14, 2014

Case No. 2014-00371

Question No. 27

Responding Witness: Christopher M. Garrett

Q-27. Provide the average number of customers on the utility's system (actual and projected), by rate schedule, for the base period and the three most recent calendar years.

A-27. See attached. Some customers have multiple contracts and are reflected in multiple rate schedules. These duplications are removed in the Duplicate Customers lines.

Kentucky Utilities Company
Case No. 2014-00371
Summary of Average Number of Customers
For the Calendar Years 2011 through 2013 and the
Base Period ending February 28, 2015

Rate Schedule	Actual 2011	Actual 2012	Actual 2013	Actual/ Projected Base Period
Kentucky Jurisdictional:				
Residential Service - KY	419,659	419,108	422,270	426,185
Volunteer Fire Department - KY	44	48	49	50
General Service - KY	80,616	81,046	81,619	81,939
All Electric School - KY	629	620	628	626
Power Service - KY	6,182	5,635	5,595	5,233
Time-of-Day Secondary - KY	109	252	312	451
Time-of-Day Primary - KY	138	181	191	224
Retail Transmission Service - KY	35	33	34	32
Fluctuating Load Service - KY	2	2	1	1
Street Lighting - KY [1]	28,684	39,085	39,651	39,200
Lighting Energy - KY[1]	-	2	3	2
Traffic Energy Service - KY	581	732	734	748
Private Outdoor Lighting - KY[1]	41,766	21,441	26,282	26,433
Low Emission Vehicle - KY	-	2	3	6
Duplicate Customers [1]	(66,861)	(58,652)	(65,236)	(66,762)
Total Jurisdictional	511,584	509,535	512,136	514,368
Non-Jurisdictional:				
Residential Service - TN	5	4	4	4
Private Outdoor Lighting - TN[1]	3	4	3	3
Residential Service - VA	24,677	24,162	24,396	24,260
General Service - VA	4,208	4,255	4,403	4,422
School Service - VA	148	136	150	147
Power Service - VA	220	213	219	209
Time-of-Day - VA	4	8	10	12
Retail Transmission Service - VA	11	11	10	10
Street Lighting - VA[1]	72	40	96	96
Combined Lighting & Power - VA	798	-	-	
Private Outdoor Lighting - VA	4,800	5,273	5,671	5,607
Municipal Water Pumping - VA	12	12	12	13
Duplicate Customers[1]	(5,703)	(5,192)	(6,228)	(6,230)
Total Non-Jurisdictional	29,255	28,926	28,746	28,553
Total Company	540,839	538,461	540,882	542,921

[1] = The customer numbers included in the forecasted months of the base period are assumed to be the same as the actuals included in the base period.

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 14, 2014

Case No. 2014-00371

Question No. 28

Responding Witness: Christopher M. Garrett

Q-28. Provide a schedule showing a comparison of the balance in the revenue accounts for each month of the most recent 12-month for which information is available at the time the utility files its application to the same month of the immediately preceding 12-month period for each revenue account or subaccount included in the utility's chart of accounts. Include appropriate footnotes to show the month each rate change was approved and the month the full impact of the change was recorded in the accounts. See Schedule 28.

A-28. See attached.

Kentucky Utilities Company

Case No. 2014-00371

Comparison of Total Company Revenue Account Balances
With Those of the Preceding 12 Months

"000 Omitted"

Account 440101 Residential DSM Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	1,600	1,817	1,406	1,877	465	1,099	1,550	2,793	1,468	1,595	1,621	1,791	19,082
November 2012 - October 2013	1,031	1,278	1,637	1,719	1,135	1,526	3,142	1,743	1,787	2,507	2,018	1,383	20,906
Increase	569	539		158				1,050				408	
(Decrease)			(231)		(670)	(427)	(1,592)		(319)	(912)	(397)		(1,824)

Account 440102 Residential Energy Revenues (Non-Fuel)	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	24,948	34,789	46,045	33,917	29,346	17,238	19,060	23,429	24,445	25,701	18,711	17,278	314,907
November 2012 - October 2013	19,393	22,162	35,537	29,659	30,929	19,141	19,320	21,782	26,164	25,158	19,919	18,170	287,334
Increase	5,555	12,627	10,508	4,258				1,647		543			27,573
(Decrease)					(1,583)	(1,903)	(260)		(1,719)		(1,208)	(892)	

Account 440103 Residential Energy Fuel Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	15,496	21,013	28,855	21,232	18,350	10,811	11,832	14,548	15,233	16,002	11,591	10,586	195,549
November 2012 - October 2013	14,597	16,826	20,881	15,906	17,864	11,081	11,018	13,233	16,473	15,688	12,437	11,250	177,254
Increase	899	4,187	7,974	5,326	486		814	1,315		314			18,295
(Decrease)						(270)			(1,240)		(846)	(664)	

Kentucky Utilities Company

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Comparison of Total Company Revenue Account Balances
With Those of the Preceding 12 Months

"000 Omitted"

Account 440104 Residential FAC Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	(1,292)	(1,411)	2,695	1,364	1,524	1,696	742	(266)	173	34	(351)	(1,224)	3,684
November 2012 - October 2013	(892)	147	240	2,086	1,137	1,600	912	(646)	(400)	(785)	(717)	(580)	2,102
Increase			2,455		387	96		380	573	819	366		1,582
(Decrease)	(400)	(1,558)		(722)			(170)					(644)	

Account 440111 Residential ECR Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	2,205	2,237	913	1,424	1,098	1,377	1,090	1,377	1,389	1,600	1,543	1,772	18,025
November 2012 - October 2013	1,677	1,201	1,164	2,517	798	1,709	1,446	1,600	1,913	1,805	1,821	1,648	19,299
Increase	528	1,036			300							124	
(Decrease)			(251)	(1,093)		(332)	(356)	(223)	(524)	(205)	(278)		(1,274)

Account 440117 Residential Energy ECR Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	149	1,354	2,890	2,171	1,862	1,099	1,226	1,521	1,594	1,681	1,212	1,099	17,858
November 2012 - October 2013	4,841	5,564	511	75	187	116	118	136	163	158	123	110	12,102
Increase			2,379	2,096	1,675	983	1,108	1,385	1,431	1,523	1,089	989	5,756
(Decrease)	(4,692)	(4,210)											

Kentucky Utilities Company

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Comparison of Total Company Revenue Account Balances
With Those of the Preceding 12 Months

"000 Omitted"

Account 440119 Residential Customer Charge Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	4,752	4,829	4,835	4,827	4,828	4,822	4,816	4,820	4,829	4,806	4,827	4,827	57,818
November 2012 - October 2013	3,801	3,805	4,247	5,333	4,748	4,764	4,763	4,750	4,774	4,752	4,759	4,762	55,258
Increase	951	1,024	588		80	58	53	70	55	54	68	65	2,560
(Decrease)				(506)									

Account 442201 Commercial DSM Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	315	323	224	359	328	298	605	987	495	507	665	713	5,819
November 2012 - October 2013	231	243	266	344	138	343	699	379	390	572	487	382	4,474
Increase	84	80		15	190			608	105		178	331	1,345
(Decrease)			(42)			(45)	(94)			(65)			

Account 442202 Commercial Energy Revenues (Non-Fuel)	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	9,560	10,478	13,444	11,022	10,711	8,714	9,795	10,358	10,618	10,976	9,867	9,078	124,621
November 2012 - October 2013	7,257	8,023	10,719	11,864	11,366	9,148	9,967	9,894	11,341	11,796	9,639	10,250	121,264
Increase	2,303	2,455	2,725					464			228		3,357
(Decrease)				(842)	(655)	(434)	(172)		(723)	(820)		(1,172)	

Kentucky Utilities Company

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Comparison of Total Company Revenue Account Balances
With Those of the Preceding 12 Months

"000 Omitted"

Account 442203 Commercial Energy Fuel Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	9,296	9,415	12,130	9,622	9,776	8,409	9,705	10,260	10,313	10,727	9,796	8,802	118,251
November 2012 - October 2013	8,358	8,685	9,455	8,352	9,450	7,978	9,218	8,953	10,800	11,355	9,453	10,089	112,146
Increase	938	730	2,675	1,270	326	431	487	1,307			343		6,105
(Decrease)									(487)	(628)		(1,287)	

Account 442204 Commercial FAC Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	(795)	(598)	1,187	651	792	1,300	627	(235)	100	36	(309)	(1,036)	1,720
November 2012 - October 2013	(705)	130	147	1,005	622	1,075	798	(592)	(234)	(543)	(550)	(526)	627
Increase			1,040		170	225		357	334	579	241		1,093
(Decrease)	(90)	(728)		(354)			(171)					(510)	

Account 442211 Commercial ECR Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	1,581	1,186	490	357	717	1,216	1,093	1,092	1,016	1,247	1,391	1,681	13,067
November 2012 - October 2013	1,405	698	642	687	1,345	1,393	1,452	1,241	1,368	1,517	1,484	1,593	14,825
Increase	176	488										88	
(Decrease)			(152)	(330)	(628)	(177)	(359)	(149)	(352)	(270)	(93)		(1,758)

Kentucky Utilities Company

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Comparison of Total Company Revenue Account Balances
With Those of the Preceding 12 Months

"000 Omitted"

Account 442216 Commercial Demand ECR Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	51	342	517	526	469	500	518	535	540	532	543	449	5,522
November 2012 - October 2013	1,632	1,465	(99)	49	58	52	51	(91)	57	46	56	49	3,325
Increase			616	477	411	448	467	626	483	486	487	400	2,197
(Decrease)	(1,581)	(1,123)											

Account 442217 Commercial Energy ECR Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	57	424	829	744	727	551	624	657	677	700	618	571	7,179
November 2012 - October 2013	1,744	2,017	303	42	59	56	60	60	70	76	56	65	4,608
Increase			526	702	668	495	564	597	607	624	562	506	2,571
(Decrease)	(1,687)	(1,593)											

Account 442218 Commercial Demand Charge Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	6,001	6,052	6,371	6,233	5,876	6,322	6,812	7,028	7,013	7,013	6,583	5,690	76,994
November 2012 - October 2013	4,152	3,785	5,680	5,455	6,075	5,943	7,445	6,695	7,382	7,332	6,779	6,222	72,945
Increase	1,849	2,267	691	778		379		333					4,049
(Decrease)					(199)		(633)		(369)	(319)	(196)	(532)	

Kentucky Utilities Company

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Comparison of Total Company Revenue Account Balances
With Those of the Preceding 12 Months

"000 Omitted"

Account 442219 Commercial Customer Charge Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	2,184	2,207	2,218	2,214	2,209	2,663	2,178	2,023	2,303	2,224	2,226	2,215	26,864
November 2012 - October 2013	1,981	1,978	2,073	2,213	2,175	2,179	2,180	2,173	2,190	2,182	2,191	2,184	25,699
Increase	203	229	145	1	34	484			113	42	35	31	1,165
(Decrease)							(2)	(150)					

Account 442301 Industrial DSM Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	26	19	15	31	10	49	71	117	62	52	79	93	624
November 2012 - October 2013	16	18	22	28	14	23	49	65	28	(23)	41	30	311
Increase	10	1		3		26	22	52	34	75	38	63	313
(Decrease)			(7)		(4)								

Account 442302 Industrial Energy Revenues (Non-Fuel)	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	5,359	4,902	5,364	4,796	5,186	5,121	5,319	5,548	5,326	5,614	5,253	5,510	63,298
November 2012 - October 2013	4,383	4,470	6,012	3,247	5,684	4,315	5,306	5,487	4,910	5,494	4,994	5,230	59,532
Increase	976	432		1,549		806	13	61	416	120	259	280	3,766
(Decrease)			(648)		(498)								

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Account 442303 Industrial Energy Fuel Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	17,686	15,614	17,654	15,900	17,175	17,000	17,657	18,114	17,384	18,436	17,287	18,043	207,950
November 2012 - October 2013	13,770	15,260	15,319	14,447	15,797	15,113	16,346	17,042	16,471	18,069	16,549	17,192	191,375
Increase	3,916	354	2,335	1,453	1,378	1,887	1,311	1,072	913	367	738	851	16,575
(Decrease)													

Account 442304 Industrial FAC Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	(1,430)	(1,068)	1,276	923	1,600	2,365	1,031	(63)	405	96	(651)	(1,967)	2,517
November 2012 - October 2013	(880)	53	113	1,646	927	1,970	1,088	(788)	(99)	(875)	(880)	(882)	1,393
Increase			1,163		673	395		725	504	971	229		1,124
(Decrease)	(550)	(1,121)		(723)			(57)					(1,085)	

Account 442311 Industrial ECR Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	1,441	917	(90)	307	687	1,205	964	947	979	1,066	1,301	1,778	11,502
November 2012 - October 2013	1,291	480	584	970	1,478	1,303	1,248	1,248	1,076	1,271	1,294	1,502	13,745
Increase	150	437									7	276	
(Decrease)			(674)	(663)	(791)	(98)	(284)	(301)	(97)	(205)			(2,243)

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Account 442316 Industrial Demand ECR Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	95	585	823	1,121	908	1,022	1,019	1,061	1,156	1,007	1,118	1,159	11,074
November 2012 - October 2013	2,803	3,018	174	61	100	112	100	253	107	110	103	107	7,048
Increase			649	1,060	808	910	919	808	1,049	897	1,015	1,052	4,026
(Decrease)	(2,708)	(2,433)											

Account 442317 Industrial Energy ECR Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	5	1	41	45	61	44	40	50	44	45	41	47	464
November 2012 - October 2013	106	112	(2)	6	4	4	3	4	3	4	4	4	252
Increase			43	39	57	40	37	46	41	41	37	43	212
(Decrease)	(101)	(111)											

Account 442318 Industrial Demand Charge Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	10,092	10,042	10,236	10,082	9,814	10,495	10,865	11,058	11,126	11,028	10,737	10,825	126,400
November 2012 - October 2013	5,966	6,197	9,311	10,774	10,105	10,201	11,020	11,259	10,879	10,866	10,519	10,164	117,261
Increase	4,126	3,845	925			294			247	162	218	661	9,139
(Decrease)				(692)	(291)		(155)	(201)					

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Account 442319 Industrial Customer Charge Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	229	231	236	234	235	240	246	244	242	252	241	254	2,884
November 2012 - October 2013	202	203	213	258	224	226	220	234	223	224	224	228	2,679
Increase	27	28	23		11	14	26	10	19	28	17	26	205
(Decrease)				(24)									

Account 444101 Street/Highway Lighting DSM Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	-	-	1	-	-	1	-	-	-	-	-	1	3
November 2012 - October 2013	-	-	1	-	-	1	1	-	-	-	-	1	4
Increase													
(Decrease)							(1)						(1)

Account 444102 Street/Highway Lighting Energy Revenues (Non-Fuel)	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	831	739	800	586	794	763	795	717	745	854	802	858	9,284
November 2012 - October 2013	651	543	491	678	864	794	881	737	755	856	785	895	8,930
Increase	180	196	309								17		354
(Decrease)				(92)	(70)	(31)	(86)	(20)	(10)	(2)		(37)	

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Account 444103 Street/Highway Lighting Energy Fuel Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	123	117	142	114	96	89	90	80	79	91	96	123	1,240
November 2012 - October 2013	137	92	75	109	93	80	93	64	82	94	92	121	1,132
Increase		25	67	5	3	9		16			4	2	108
(Decrease)	(14)						(3)		(3)	(3)			

Account 444104 Street/Highway Lighting FAC Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	(11)	(7)	1	4	3	22	6	3	7	1	(8)	(8)	13
November 2012 - October 2013	(14)	1	-	2	10	10	11	(3)	(345)	(1)	(10)	(6)	(345)
Increase	3		1	2		12		6	352	2	2		358
(Decrease)		(8)			(7)		(5)					(2)	

Account 444111 Street/Highway Lighting ECR Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	45	30	-	2	58	26	21	21	25	33	40	52	353
November 2012 - October 2013	38	6	15	55	111	(4)	37	30	33	38	41	54	454
Increase	7	24				30							
(Decrease)			(15)	(53)	(53)		(16)	(9)	(8)	(5)	(1)	(2)	(101)

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Account 444117 Street/Highway Lighting Energy ECR Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	3	4	4	59	31	31	32	32	32	32	32	31	323
November 2012 - October 2013	97	95	49	3	3	3	3	3	3	3	3	2	267
Increase				56	28	28	29	29	29	29	29	29	56
(Decrease)	(94)	(91)	(45)										

Account 444119 Street/Highway Lighting Customer Charge Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	8	8	8	8	8	8	8	8	8	8	8	7	95
November 2012 - October 2013	8	9	8	6	9	9	9	8	8	8	8	9	99
Increase				2									
(Decrease)		(1)			(1)	(1)	(1)					(2)	(4)

Account 445101 Public Authorities DSM Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	81	47	64	74	60	110	184	304	146	153	221	315	1,759
November 2012 - October 2013	54	82	15	87	51	44	151	84	73	117	105	90	953
Increase	27		49		9	66	33	220	73	36	116	225	806
(Decrease)		(35)		(13)									

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Account 445102 Public Authorities Energy Revenues (Non-Fuel)	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	2,353	2,618	3,290	2,859	2,776	2,236	2,241	2,250	2,244	2,498	2,442	2,434	30,241
November 2012 - October 2013	2,974	2,327	2,890	1,638	2,801	2,097	2,210	2,386	2,277	2,642	2,477	2,608	29,327
Increase		291	400	1,221		139	31						914
(Decrease)	(621)				(25)			(136)	(33)	(144)	(35)	(174)	

Account 445103 Public Authorities Energy Fuel Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	3,635	3,485	4,516	3,763	3,834	3,433	3,635	4,306	3,949	4,214	4,214	3,973	46,957
November 2012 - October 2013	2,713	3,751	3,529	3,257	3,469	3,209	3,412	3,764	4,068	4,299	4,092	4,219	43,782
Increase	922		987	506	365	224	223	542			122		3,175
(Decrease)		(266)							(119)	(85)		(246)	

Account 445104 Public Authorities FAC Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	(333)	(200)	105	177	228	592	216	193	251	87	(252)	(367)	697
November 2012 - October 2013	(149)	(150)	44	276	202	383	244	(102)	405	(161)	(241)	(208)	543
Increase			61		26	209		295		248			154
(Decrease)	(184)	(50)		(99)			(28)		(154)		(11)	(159)	

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Account 445111 Public Authorities ECR Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	396	393	20	99	373	349	273	298	277	372	437	613	3,900
November 2012 - October 2013	481	123	209	172	726	265	415	385	373	426	476	520	4,571
Increase		270				84						93	
(Decrease)	(85)		(189)	(73)	(353)		(142)	(87)	(96)	(54)	(39)		(671)

Account 445116 Public Authorities Demand ECR Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	21	148	177	253	225	248	256	268	272	261	287	328	2,744
November 2012 - October 2013	719	698	44	54	30	32	28	28	29	29	30	31	1,752
Increase			133	199	195	216	228	240	243	232	257	297	992
(Decrease)	(698)	(550)											

Account 445117 Public Authorities Energy ECR Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	9	66	115	122	125	96	92	99	85	99	93	103	1,104
November 2012 - October 2013	315	300	3	31	12	7	9	9	8	11	8	10	723
Increase			112	91	113	89	83	90	77	88	85	93	381
(Decrease)	(306)	(234)											

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Account 445118 Public Authorities Demand Charge Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	2,817	2,665	2,831	2,815	2,723	2,945	3,054	3,319	3,183	3,141	3,261	2,947	35,701
November 2012 - October 2013	2,200	1,789	2,653	2,336	2,779	2,875	3,427	3,378	3,304	3,374	3,369	3,126	34,610
Increase	617	876	178	479		70							1,091
(Decrease)					(56)		(373)	(59)	(121)	(233)	(108)	(179)	

Account 445119 Public Authorities Customer Charge Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	306	307	304	303	303	303	321	328	302	312	309	310	3,708
November 2012 - October 2013	272	271	284	307	300	301	300	302	302	303	304	303	3,549
Increase	34	36	20		3	2	21	26		9	5	7	159
(Decrease)				(4)									

Account 447005 Intercompany Sales for Resale	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	471	1,211	2,742	1,696	1,353	31	899	779	230	535	712	469	11,128
November 2012 - October 2013	474	318	448	258	199	241	1,249	855	678	479	272	325	5,796
Increase		893	2,294	1,438	1,154					56	440	144	5,332
(Decrease)	(3)					(210)	(350)	(76)	(448)				

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Account 447006 Intercompany Sales Native Load	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	34	239	-	-	-	-	60	195	498	387	352	862	2,627
November 2012 - October 2013	-	11	15	-	178	15	127	193	204	109	119	1,280	2,251
Increase	34	228						2	294	278	233		376
(Decrease)			(15)		(178)	(15)	(67)					(418)	

Account 447050 Sales for Resale - Energy	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	66	257	10	-	-	-	320	186	200	311	224	516	2,090
November 2012 - October 2013	-	18	51	-	28	6	220	312	313	36	117	792	1,893
Increase	66	239					100			275	107		197
(Decrease)			(41)		(28)	(6)		(126)	(113)			(276)	

Account 447302 Sales to Municipals Energy Revenues (Non-Fuel)	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	806	913	1,076	903	869	713	1,050	477	729	769	845	703	9,853
November 2012 - October 2013	676	723	801	716	755	646	664	768	961	976	849	785	9,320
Increase	130	190	275	187	114	67	386						533
(Decrease)								(291)	(232)	(207)	(4)	(82)	

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Account 447303 Sales to Municipals Energy Fuel Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	3,557	4,029	4,749	3,983	3,834	3,149	3,594	4,795	4,334	4,572	3,881	3,519	47,996
November 2012 - October 2013	3,541	3,784	4,197	3,753	3,955	3,384	3,476	4,020	4,239	4,304	3,744	3,460	45,857
Increase	16	245	552	230			118	775	95	268	137	59	2,139
(Decrease)					(121)	(235)							

Account 447304 Sales to Municipals FAC Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	(41)	237	401	1,843	740	958	1,347	(16)	(30)	482	199	(20)	6,100
November 2012 - October 2013	(477)	(65)	559	991	469	490	779	654	(161)	1,084	(62)	205	4,466
Increase	436	302		852	271	468	568		131		261		1,634
(Decrease)			(158)					(670)		(602)		(225)	

Account 447318 Sales to Municipals Demand Charge Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	3,645	4,096	5,067	4,521	4,113	3,259	3,967	4,490	4,506	4,704	3,741	3,619	49,728
November 2012 - October 2013	3,384	3,545	3,953	3,841	3,626	3,163	3,838	4,321	4,808	4,646	4,677	3,726	47,528
Increase	261	551	1,114	680	487	96	129	169		58			2,200
(Decrease)									(302)		(936)	(107)	

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Account 447319 Sales to Municipals Customer Charge Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	28	28	28	28	28	30	36	36	36	36	36	36	386
November 2012 - October 2013	28	28	28	28	28	28	27	28	28	28	28	27	334
Increase						2	9	8	8	8	8	9	52
(Decrease)													

Account 449105 Rate Refunds - Retail	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	-	-	-	-	-	-	-	(18)	(617)	-	(1,183)	-	(1,818)
November 2012 - October 2013	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase													
(Decrease)								(18)	(617)		(1,183)		(1,818)

Account 450001 Forfeited Discounts/Late Payment Charges - Electric	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	150	248	419	552	434	310	187	241	367	379	236	353	3,876
November 2012 - October 2013	602	540	387	352	312	281	270	207	358	424	243	339	4,315
Increase			32	200	122	29		34	9			14	
(Decrease)	(452)	(292)					(83)			(45)	(7)		(439)

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Account 451001 Reconnect Charges - Electric	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	136	111	65	106	210	240	237	198	196	222	200	212	2,133
November 2012 - October 2013	138	111	102	113	183	235	259	192	188	234	203	211	2,169
Increase					27	5		6	8			1	
(Decrease)	(2)		(37)	(7)			(22)			(12)	(3)		(36)

Account 451002 Temporary Service Charges - Electric	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	3	4	2	2	4	6	5	6	5	4	5	4	50
November 2012 - October 2013	4	3	3	2	4	4	5	5	5	5	4	6	50
Increase		1				2		1			1		
(Decrease)	(1)		(1)							(1)		(2)	

Account 451004 Other Service Revenues - Electric	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	-	-	1	1	1	1	1	-	-	-	-	-	5
November 2012 - October 2013	-	-	1	1	1	1	-	1	-	1	-	-	6
Increase							1						
(Decrease)								(1)		(1)			(1)

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Account 454001 CATV Attachment Rentals	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	121	121	121	148	118	118	117	117	118	152	118	116	1,485
November 2012 - October 2013	65	65	65	97	65	65	65	65	65	524	107	120	1,368
Increase	56	56	56	51	53	53	52	52	53		11		117
(Decrease)										(372)		(4)	

Account 454002 Other Rent from Electric Property	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	12	11	10	10	10	23	10	32	12	12	24	16	182
November 2012 - October 2013	(33)	(31)	10	20	62	(42)	10	36	(15)	8	43	10	78
Increase	45	42				65			27	4		6	104
(Decrease)				(10)	(52)			(4)			(19)		

Account 454003 Rent from Fiber Optics	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	1	410	1	12	32	7	-	-	-	-	-	-	463
November 2012 - October 2013	7	7	7	7	7	3	9	2	1	1	39	3	93
Increase		403		5	25	4							370
(Decrease)	(6)		(6)				(9)	(2)	(1)	(1)	(39)	(3)	

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Account 454006 Facility Charges	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	121	121	124	121	132	143	138	154	143	145	133	146	1,621
November 2012 - October 2013	148	140	143	116	119	122	118	124	121	121	118	124	1,514
Increase				5	13	21	20	30	22	24	15	22	107
(Decrease)	(27)	(19)	(19)										

Account 454900 Intercompany Joint Use Rent Revenue - Electric - Indirect	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	9	9	10	9	9	10	9	9	9	9	9	9	110
November 2012 - October 2013	7	7	9	8	8	9	9	9	10	9	9	9	103
Increase	2	2	1	1	1	1							7
(Decrease)									(1)				

Account 454901 Intercompany Joint Use Rent Revenue - Electric - Indirect (PPL Elimination)	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	15	49	14	15	15	14	15	15	14	15	15	14	210
November 2012 - October 2013	-	124	14	15	15	14	15	15	14	15	15	14	270
Increase	15												
(Decrease)		(75)											(60)

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Account 456003 Comp - Tax Remit - Electric	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	-	-	-	-	-	-	-	-	-	-	-	1	1
November 2012 - October 2013	1	2	1	2	2	1	2	2	1	-	-	-	14
Increase												1	
(Decrease)	(1)	(2)	(1)	(2)	(2)	(1)	(2)	(2)	(1)				(13)

Account 456007 Return Check Charge - Electric	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	10	10	13	12	12	13	14	13	13	15	14	12	151
November 2012 - October 2013	12	10	12	8	10	11	12	11	12	14	13	12	137
Increase			1	4	2	2	2	2	1	1	1		14
(Decrease)	(2)												

Account 456008 Other Miscellaneous Electric Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	1	2	-	1	1	(3)	2	1	(1)	(3)	(1)	2	2
November 2012 - October 2013	-	1	1	1	9	(2)	(9)	1	1	9	7	(3)	16
Increase	1	1					11					5	
(Decrease)			(1)		(8)	(1)			(2)	(12)	(8)		(14)

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Account 456028 Excess Facilities Charges	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	2	3	3	3	3	3	3	3	3	3	2	1	32
November 2012 - October 2013	2	2	3	2	2	3	3	2	3	2	3	2	29
Increase		1		1	1			1		1			3
(Decrease)											(1)	(1)	

Account 456030 Forfeited Refundable Advances	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	-	3	12	16	11	-	-	2	161	100	1	197	503
November 2012 - October 2013	-	1	8	4	3	1	-	(3)	1	3	-	-	18
Increase		2	4	12	8			5	160	97	1	197	485
(Decrease)						(1)							

Account 456109 Native Load Transmission of Electric Energy - Third Party	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	1,409	1,732	1,641	1,532	295	(589)	-	-	-	-	-	-	6,020
November 2012 - October 2013	1,653	1,927	1,508	1,340	984	1,227	1,120	1,415	1,661	1,607	445	948	15,835
Increase			133	192									
(Decrease)	(244)	(195)			(689)	(1,816)	(1,120)	(1,415)	(1,661)	(1,607)	(445)	(948)	(9,815)

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Account 456114 Intercompany Transmission Revenue - Retail Sourcing Off System Sales	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	72	198	215	189	131	-	-	-	-	-	-	-	805
November 2012 - October 2013	201	312	126	53	(268)	28	160	110	116	48	28	72	986
Increase			89	136	399								
(Decrease)	(129)	(114)				(28)	(160)	(110)	(116)	(48)	(28)	(72)	(181)

Account 456118 Intracompany Transmission Revenue - Native Load	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	26	26	16	49	73	-	-	-	-	-	-	-	190
November 2012 - October 2013	30	152	130	36	(26)	55	27	27	91	26	(54)	35	529
Increase				13	99						54		
(Decrease)	(4)	(126)	(114)			(55)	(27)	(27)	(91)	(26)		(35)	(339)

Account 456119 Intracompany Transmission Revenue - Retail Sourcing Off System Sales	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	5	15	-	-	-	-	-	-	-	-	-	-	20
November 2012 - October 2013	-	17	3	-	(26)	-	11	16	17	2	5	50	95
Increase	5				26								
(Decrease)		(2)	(3)				(11)	(16)	(17)	(2)	(5)	(50)	(75)

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Account 456124 Intercompany Transmission Retail Revenue - Native Load	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	4	4	24	2	13	-	-	-	-	-	-	-	47
November 2012 - October 2013	-	14	3	2	(7)	5	2	1	-	1	(52)	8	(23)
Increase	4		21		20						52		70
(Decrease)		(10)				(5)	(2)	(1)		(1)		(8)	

Account 456130 Third Party Energy Native Load Transmission	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	-	-	-	-	-	-	6	27	27	23	12	14	109
November 2012 - October 2013	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase							6	27	27	23	12	14	109
(Decrease)													

Account 456131 Third Party Schedule 1 Native Load Transmission	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	-	-	-	-	45	73	55	86	56	75	72	63	525
November 2012 - October 2013	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase					45	73	55	86	56	75	72	63	525
(Decrease)													

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Account 456132 Third Party Schedule 2 Native Load Transmission	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	-	-	-	-	-	27	13	14	36	23	23	34	170
November 2012 - October 2013	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase						27	13	14	36	23	23	34	170
(Decrease)													

Account 456133 Third Party Schedule 3 Native Load Transmission	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	-	-	-	-	-	10	11	12	13	14	12	9	81
November 2012 - October 2013	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase						10	11	12	13	14	12	9	81
(Decrease)													

Account 456134 Third Party Demand Native Load Transmission	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	-	-	-	-	976	1,552	1,148	1,262	1,315	1,295	1,259	1,089	9,896
November 2012 - October 2013	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase					976	1,552	1,148	1,262	1,315	1,295	1,259	1,089	9,896
(Decrease)													

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Account 456135 Third Party Schedule 5 Native Load Transmission	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	-	-	-	-	-	15	17	19	20	21	18	16	126
November 2012 - October 2013	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase						15	17	19	20	21	18	16	126
(Decrease)													

Account 456136 Third Party Schedule 6 Native Load Transmission	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	-	-	-	-	-	15	17	19	20	21	18	16	126
November 2012 - October 2013	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase						15	17	19	20	21	18	16	126
(Decrease)													

Account 456140 Intercompany Native Load Energy Transmission	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	-	-	-	-	-	35	(15)	1	-	-	-	1	22
November 2012 - October 2013	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase						35		1				1	22
(Decrease)							(15)						

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Account 456141 Intercompany Native Load Schedule 1 Transmission	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	-	-	-	-	-	1	-	-	-	-	-	-	1
November 2012 - October 2013	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase						1							1
(Decrease)													

Account 456142 Intercompany Native Load Schedule 2 Transmission	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	-	-	-	-	-	1	-	-	-	-	-	-	1
November 2012 - October 2013	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase						1							1
(Decrease)													

Account 456150 Intercompany Retail Source Energy Transmission	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	-	-	-	-	-	1	83	94	20	60	91	59	408
November 2012 - October 2013	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase						1	83	94	20	60	91	59	408
(Decrease)													

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Account 456151 Intercompany Retail Source Schedule 1 Transmission	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	-	-	-	-	-	-	2	3	1	2	3	2	13
November 2012 - October 2013	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase							2	3	1	2	3	2	13
(Decrease)													

Account 456152 Intercompany Retail Source Schedule 2 Transmission	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	-	-	-	-	-	-	1	1	-	2	2	4	10
November 2012 - October 2013	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase							1	1		2	2	4	10
(Decrease)													

Account 456153 Intercompany Retail Source Demand Transmission	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	-	-	-	-	-	1	5	6	2	4	2	3	23
November 2012 - October 2013	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase						1	5	6	2	4	2	3	23
(Decrease)													

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Account 456160 Intracompany Native Load Energy Transmission	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	-	-	-	-	-	-	-	-	-	-	-	1	1
November 2012 - October 2013	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase												1	1
(Decrease)													

Account 456161 Intracompany Native Load Schedule 1 Transmission	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	-	-	-	-	-	30	1	(43)	1	1	1	1	(8)
November 2012 - October 2013	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase						30	1		1	1	1	1	
(Decrease)								(43)					(8)

Account 456162 Intracompany Native Load Schedule 2 Transmission	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	-	-	-	-	-	16	-	(25)	1	1	1	-	(6)
November 2012 - October 2013	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase						16			1	1	1		
(Decrease)								(25)					(6)

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Account 456163 Intracompany Native Load Demand Transmission	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	-	-	-	-	-	209	18	17	22	19	21	20	326
November 2012 - October 2013	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase						209	18	17	22	19	21	20	326
(Decrease)													

Account 456170 Intracompany Retail Source Energy Transmission	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	-	-	-	-	-	-	10	8	7	13	12	26	76
November 2012 - October 2013	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase							10	8	7	13	12	26	76
(Decrease)													

Account 456171 Intracompany Retail Source Schedule 1 Transmission	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	-	-	-	-	-	-	-	-	-	-	-	2	2
November 2012 - October 2013	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase												2	2
(Decrease)													

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Account 456172 Intracompany Retail Source Schedule 2 Transmission	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	-	-	-	-	-	-	-	1	-	-	-	1	2
November 2012 - October 2013	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase								1				1	2
(Decrease)													

Account 456173 Intracompany Retail Source Demand Transmission	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	-	-	-	-	-	-	1	-	1	1	-	1	4
November 2012 - October 2013	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase							1		1	1		1	4
(Decrease)													

Account 456198 Intracompany Transmission Revenue Elimination - Native Load	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	(26)	(26)	(16)	(49)	(73)	(255)	(19)	50	(23)	(21)	(23)	(21)	(502)
November 2012 - October 2013	(30)	(152)	(130)	(36)	26	(55)	(27)	(27)	(91)	(26)	54	(35)	(529)
Increase	4	126	114				8	77	68	5		14	27
(Decrease)				(13)	(99)	(200)					(77)		

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Account 456199 Intracompany Transmission Revenue Elimination - Off System Sales	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	(5)	(14)	-	-	-	-	(12)	(9)	(8)	(15)	(13)	(28)	(104)
November 2012 - October 2013	-	(17)	(3)	-	26	-	(11)	(16)	(17)	(2)	(5)	(50)	(95)
Increase		3	3					7	9			22	
(Decrease)	(5)				(26)		(1)			(13)	(8)		(9)

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Account 440101 Residential DSM Revenues	November	December	January (2)	February	March	April (1)	May	June (2)	July	August	September	October	Total
November 2013 - October 2014	1,600	1,817	1,406	1,877	465	1,099	1,550	2,793	1,468	1,595	1,621	1,791	19,082
November 2012 - October 2013	1,031	1,278	1,637	1,719	1,135	1,526	3,142	1,743	1,787	2,507	2,018	1,383	20,906
Increase	569	539		158				1,050				408	
(Decrease)			(231)		(670)	(427)	(1,592)		(319)	(912)	(397)		(1,824)

Account 440102 Residential Energy Revenues (Non-Fuel)	November	December	January	February (10)	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	22,814	31,939	41,998	31,077	26,911	15,869	17,773	22,026	23,059	24,357	17,490	15,900	291,213
November 2012 - October 2013	17,232	19,790	32,843	27,162	28,407	17,663	18,120	20,522	24,799	23,911	18,789	16,808	266,046
Increase	5,582	12,149	9,155	3,915				1,504		446			25,167
(Decrease)					(1,496)	(1,794)	(347)		(1,740)		(1,299)	(908)	

Account 440103 Residential Energy Fuel Revenues	November	December	January	February	March	April	May	June	July (4)	August	September	October	Total
November 2013 - October 2014	14,398	19,690	26,641	19,713	17,013	9,978	11,160	13,861	14,532	15,345	11,012	9,988	183,331
November 2012 - October 2013	13,505	15,557	19,452	15,760	16,563	10,265	10,467	12,586	15,708	15,081	11,847	10,579	167,370
Increase	893	4,133	7,189	3,953	450		693	1,275		264			15,961
(Decrease)						(287)			(1,176)		(835)	(591)	

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Account 440104 Residential FAC Revenues	November (3)	December (3)	January (3)	February (3)	March (3)	April (3)	May (3)	June (3)	July (3)	August (3)	September (3)	October (3)	Total
November 2013 - October 2014	(1,292)	(1,411)	2,695	1,364	1,524	1,696	742	(266)	173	34	(351)	(1,224)	3,684
November 2012 - October 2013	(892)	147	240	2,084	1,137	1,600	912	(646)	(400)	(785)	(717)	(579)	2,101
Increase			2,455		387	96		380	573	819	366		1,583
(Decrease)	(400)	(1,558)		(720)			(170)					(645)	

Account 440111 Residential ECR Revenues	November (5)	December (5)	January (5)	February (5)	March (5)	April (5)	May (5)	June (5)	July (5)	August (5)	September (5)	October (5)	Total
November 2013 - October 2014	2,205	2,237	913	1,424	1,098	1,377	1,090	1,377	1,389	1,600	1,543	1,772	18,025
November 2012 - October 2013	1,677	1,201	1,164	2,517	798	1,709	1,446	1,600	1,913	1,805	1,821	1,648	19,299
Increase	528	1,036			300							124	
(Decrease)			(251)	(1,093)		(332)	(356)	(223)	(524)	(205)	(278)		(1,274)

Account 440117 Residential Energy ECR Revenues	November	December	January (6)	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	149	1,354	2,890	2,171	1,862	1,099	1,226	1,521	1,594	1,681	1,212	1,099	17,858
November 2012 - October 2013	4,841	5,564	511	75	187	116	118	136	163	158	123	110	12,102
Increase			2,379	2,096	1,675	983	1,108	1,385	1,431	1,523	1,089	989	5,756
(Decrease)	(4,692)	(4,210)											

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Account 440119 Residential Customer Charge Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
				(10)									
November 2013 - October 2014	4,510	4,536	4,544	4,537	4,538	4,533	4,528	4,532	4,540	4,518	4,538	4,538	54,392
November 2012 - October 2013	3,556	3,561	4,002	5,089	4,505	4,520	4,519	4,507	4,531	4,509	4,516	4,522	52,337
Increase	954	975	542		33	13	9	25	9	9	22	16	2,055
(Decrease)				(552)									

Account 442201 Commercial DSM Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
			(2)			(1)		(2)					
November 2013 - October 2014	315	323	224	359	328	298	605	987	495	507	665	713	5,819
November 2012 - October 2013	231	243	266	344	138	343	699	379	390	572	487	382	4,474
Increase	84	80		15	190			608	105		178	331	1,345
(Decrease)			(42)			(45)	(94)			(65)			

Account 442202 Commercial Energy Revenues (Non-Fuel)	November	December	January	February	March	April	May	June	July	August	September	October	Total
				(10)									
November 2013 - October 2014	8,995	9,803	12,543	10,364	10,075	8,252	9,322	9,874	10,139	10,448	9,393	8,603	117,811
November 2012 - October 2013	6,705	7,429	9,988	11,226	10,703	8,666	9,540	9,447	10,822	11,270	9,200	9,785	114,781
Increase	2,290	2,374	2,555					427			193		3,030
(Decrease)				(862)	(628)	(414)	(218)		(683)	(822)		(1,182)	

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Account 442203 Commercial Energy Fuel Revenues	November	December	January	February	March	April	May	June	July (4)	August	September	October	Total
November 2013 - October 2014	8,834	8,943	11,373	9,086	9,228	7,950	9,286	9,850	9,900	10,289	9,404	8,458	112,601
November 2012 - October 2013	7,974	8,241	8,897	8,273	8,957	7,576	8,896	8,595	10,346	10,943	9,084	9,723	107,505
Increase	860	702	2,476	813	271	374	390	1,255			320		5,096
(Decrease)									(446)	(654)		(1,265)	

Account 442204 Commercial FAC Revenues	November (3)	December (3)	January (3)	February (3)	March (3)	April (3)	May (3)	June (3)	July (3)	August (3)	September (3)	October (3)	Total
November 2013 - October 2014	(795)	(598)	1,187	651	792	1,300	627	(235)	100	36	(309)	(1,036)	1,720
November 2012 - October 2013	(705)	130	147	1,005	622	1,075	798	(592)	(234)	(543)	(550)	(526)	627
Increase			1,040		170	225		357	334	579	241		1,093
(Decrease)	(90)	(728)		(354)			(171)					(510)	

Account 442211 Commercial ECR Revenues	November (5)	December (5)	January (5)	February (5)	March (5)	April (5)	May (5)	June (5)	July (5)	August (5)	September (5)	October (5)	Total
November 2013 - October 2014	1,581	1,186	490	357	717	1,216	1,093	1,092	1,016	1,247	1,391	1,681	13,067
November 2012 - October 2013	1,405	698	642	687	1,345	1,393	1,452	1,241	1,368	1,517	1,484	1,593	14,825
Increase	176	488										88	
(Decrease)			(152)	(330)	(628)	(177)	(359)	(149)	(352)	(270)	(93)		(1,758)

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Account 442216 Commercial Demand ECR Revenues	November	December	January (6)	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	51	342	517	526	469	500	518	535	540	532	543	449	5,522
November 2012 - October 2013	1,632	1,465	(99)	49	58	52	51	(91)	57	46	56	49	3,325
Increase			616	477	411	448	467	626	483	486	487	400	2,197
(Decrease)	(1,581)	(1,123)											

Account 442217 Commercial Energy ECR Revenues	November	December	January (6)	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	57	424	829	744	727	551	624	657	677	700	618	571	7,179
November 2012 - October 2013	1,744	2,017	303	42	59	56	60	60	70	76	56	65	4,608
Increase			526	702	668	495	564	597	607	624	562	506	2,571
(Decrease)	(1,687)	(1,593)											

Account 442218 Commercial Demand Charge Revenues	November	December	January	February (10)	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	5,655	5,698	5,970	5,829	5,508	5,970	6,425	6,635	6,617	6,636	6,193	5,366	72,502
November 2012 - October 2013	3,864	3,510	5,370	5,122	5,804	5,627	7,076	6,351	7,035	6,981	6,463	5,923	69,126
Increase	1,791	2,188	600	707		343		284					3,376
(Decrease)					(296)		(651)		(418)	(345)	(270)	(557)	

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Account 442219 Commercial Customer Charge Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
				(10)									
November 2013 - October 2014	2,089	2,094	2,105	2,101	2,096	2,550	2,064	1,907	2,190	2,111	2,113	2,101	25,521
November 2012 - October 2013	1,886	1,884	1,977	2,120	2,080	2,084	2,084	2,078	2,095	2,086	2,096	2,091	24,561
Increase	203	210	128		16	466			95	25	17	10	960
(Decrease)				(19)			(20)	(171)					

Account 442301 Industrial DSM Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
			(2)			(1)		(2)					
November 2013 - October 2014	26	19	15	31	10	49	71	117	62	52	79	93	624
November 2012 - October 2013	16	18	22	28	14	23	49	65	28	(23)	41	30	311
Increase	10	1		3		26	22	52	34	75	38	63	313
(Decrease)			(7)		(4)								

Account 442302 Industrial Energy Revenues (Non-Fuel)	November	December	January	February	March	April	May	June	July	August	September	October	Total
				(10)									
November 2013 - October 2014	5,113	4,643	5,064	4,546	4,926	4,909	5,112	5,345	5,124	5,408	5,076	5,292	60,558
November 2012 - October 2013	4,119	4,192	5,721	2,968	5,394	4,020	5,078	5,265	4,705	5,246	4,797	5,004	56,509
Increase	994	451		1,578		889	34	80	419	162	279	288	4,049
(Decrease)			(657)		(468)								

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Account 442303 Industrial Energy Fuel Revenues	November	December	January	February	March	April	May	June	July (4)	August	September	October	Total
November 2013 - October 2014	17,262	15,172	17,060	15,421	16,663	16,522	17,255	17,748	17,004	18,066	16,976	17,697	202,846
November 2012 - October 2013	13,370	14,729	14,766	14,367	15,290	14,590	15,966	16,670	16,062	17,660	16,198	16,814	186,482
Increase	3,892	443	2,294	1,054	1,373	1,932	1,289	1,078	942	406	778	883	16,364
(Decrease)													

Account 442304 Industrial FAC Revenues	November (3)	December (3)	January (3)	February (3)	March (3)	April (3)	May (3)	June (3)	July (3)	August (3)	September (3)	October (3)	Total
November 2013 - October 2014	(1,430)	(1,068)	1,276	923	1,600	2,365	1,031	(63)	405	96	(651)	(1,967)	2,517
November 2012 - October 2013	(880)	53	113	1,645	927	1,970	1,088	(788)	(99)	(875)	(880)	(881)	1,393
Increase			1,163		673	395		725	504	971	229		1,124
(Decrease)	(550)	(1,121)		(722)			(57)					(1,086)	

Account 442311 Industrial ECR Revenues	November (5)	December (5)	January (5)	February (5)	March (5)	April (5)	May (5)	June (5)	July (5)	August (5)	September (5)	October (5)	Total
November 2013 - October 2014	1,441	917	(90)	307	687	1,205	964	947	979	1,066	1,301	1,778	11,502
November 2012 - October 2013	1,291	480	584	970	1,478	1,303	1,248	1,248	1,076	1,271	1,294	1,502	13,745
Increase	150	437									7	276	
(Decrease)			(674)	(663)	(791)	(98)	(284)	(301)	(97)	(205)			(2,243)

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Account 442316 Industrial Demand ECR Revenues	November	December	January (6)	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	95	585	823	1,121	908	1,022	1,019	1,061	1,156	1,007	1,118	1,159	11,074
November 2012 - October 2013	2,803	3,018	174	61	100	112	100	253	107	110	103	107	7,048
Increase			649	1,060	808	910	919	808	1,049	897	1,015	1,052	4,026
(Decrease)	(2,708)	(2,433)											

Account 442317 Industrial Energy ECR Revenues	November	December	January (6)	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	5	1	41	45	61	44	40	50	44	45	41	47	464
November 2012 - October 2013	106	112	(2)	6	4	4	3	4	3	4	4	4	252
Increase			43	39	57	40	37	46	41	41	37	43	212
(Decrease)	(101)	(111)											

Account 442318 Industrial Demand Charge Revenues	November	December	January	February (10)	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	9,623	9,483	9,692	9,538	9,284	9,989	10,331	10,563	10,654	10,535	10,263	10,383	120,338
November 2012 - October 2013	5,463	5,669	8,759	10,246	9,575	9,657	10,458	10,727	10,360	10,346	10,066	9,714	111,040
Increase	4,160	3,814	933			332			294	189	197	669	9,298
(Decrease)				(708)	(291)		(127)	(164)					

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Account 442319 Industrial Customer Charge Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	223	223	226	225	227	231	238	236	235	244	233	250	2,791
November 2012 - October 2013	196	197	206	251	218	219	213	227	216	218	218	220	2,599
Increase	27	26	20		9	12	25	9	19	26	15	30	192
(Decrease)				(26)									

Account 444101 Street/Highway Lighting DSM Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
			(2)			(1)		(2)					
November 2013 - October 2014	-	-	1	-	-	1	-	-	-	-	-	1	3
November 2012 - October 2013	-	-	1	-	-	1	1	-	-	-	-	1	4
Increase													
(Decrease)							(1)						(1)

Account 444102 Street/Highway Lighting Energy Revenues (Non-Fuel)	November	December	January	February	March	April	May	June	July	August	September	October	Total
				(10)									
November 2013 - October 2014	793	709	768	573	769	738	767	704	751	826	776	829	9,003
November 2012 - October 2013	630	517	474	642	824	766	849	715	731	819	755	859	8,581
Increase	163	192	294						20	7	21		422
(Decrease)				(69)	(55)	(28)	(82)	(11)				(30)	

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Account 444103 Street/Highway Lighting Energy Fuel Revenues	November	December	January	February	March	April	May	June	July (4)	August	September	October	Total
November 2013 - October 2014	122	115	140	116	97	89	90	70	80	86	92	123	1,220
November 2012 - October 2013	137	93	76	114	94	82	93	64	82	93	92	122	1,142
Increase		22	64	2	3	7		6				1	78
(Decrease)	(15)						(3)		(2)	(7)			

Account 444104 Street/Highway Lighting FAC Revenues	November (3)	December (3)	January (3)	February (3)	March (3)	April (3)	May (3)	June (3)	July (3)	August (3)	September (3)	October (3)	Total
November 2013 - October 2014	(11)	(7)	1	4	3	22	6	3	7	1	(8)	(8)	13
November 2012 - October 2013	(14)	1	-	2	10	10	11	(3)	(345)	(1)	(10)	(6)	(345)
Increase	3		1	2		12		6	352	2	2		358
(Decrease)		(8)			(7)		(5)					(2)	

Account 444111 Street/Highway Lighting ECR Revenues	November (5)	December (5)	January (5)	February (5)	March (5)	April (5)	May (5)	June (5)	July (5)	August (5)	September (5)	October (5)	Total
November 2013 - October 2014	45	30	-	2	58	26	21	21	25	33	40	52	353
November 2012 - October 2013	38	6	15	55	111	(4)	37	30	33	38	41	54	454
Increase	7	24				30							
(Decrease)			(15)	(53)	(53)		(16)	(9)	(8)	(5)	(1)	(2)	(101)

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Account 444117 Street/Highway Lighting Energy ECR Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
			(6)										
November 2013 - October 2014	3	4	4	59	31	31	32	32	32	32	32	31	323
November 2012 - October 2013	97	95	49	3	3	3	3	3	3	3	3	2	267
Increase				56	28	28	29	29	29	29	29	29	56
(Decrease)	(94)	(91)	(45)										

Account 444119 Street/Highway Lighting Customer Charge Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
				(10)									
November 2013 - October 2014	8	8	8	8	8	8	8	8	8	8	8	6	94
November 2012 - October 2013	8	9	8	6	9	9	9	8	8	8	8	8	98
Increase				2									
(Decrease)		(1)			(1)	(1)	(1)					(2)	(4)

Account 445101 Public Authorities DSM Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
			(2)			(1)		(2)					
November 2013 - October 2014	81	47	64	74	60	110	184	304	146	153	221	315	1,759
November 2012 - October 2013	54	82	15	87	51	44	151	84	73	117	105	90	953
Increase	27		49		9	66	33	220	73	36	116	225	806
(Decrease)		(35)		(13)									

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Account 445102 Public Authorities Energy Revenues (Non-Fuel)	November	December	January	February (10)	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	2,070	2,216	2,770	2,419	2,411	1,962	1,988	2,154	2,052	2,282	2,224	2,192	26,740
November 2012 - October 2013	2,676	1,981	2,520	1,247	2,420	1,799	1,984	2,147	2,053	2,400	2,214	2,337	25,778
Increase		235	250	1,172		163	4	7			10		962
(Decrease)	(606)				(9)				(1)	(118)		(145)	

Account 445103 Public Authorities Energy Fuel Revenues	November	December	January	February	March	April	May	June	July (4)	August	September	October	Total
November 2013 - October 2014	3,520	3,335	4,279	3,608	3,680	3,298	3,467	4,074	3,801	4,054	4,063	3,825	45,004
November 2012 - October 2013	2,602	3,609	3,355	3,282	3,312	3,082	3,318	3,670	3,940	4,177	3,975	4,104	42,426
Increase	918		924	326	368	216	149	404			88		2,578
(Decrease)		(274)							(139)	(123)		(279)	

Account 445104 Public Authorities FAC Revenues	November (3)	December (3)	January (3)	February (3)	March (3)	April (3)	May (3)	June (3)	July (3)	August (3)	September (3)	October (3)	Total
November 2013 - October 2014	(333)	(200)	105	177	228	592	216	193	251	87	(252)	(367)	697
November 2012 - October 2013	(149)	(150)	44	276	202	383	244	(102)	405	(161)	(241)	(208)	543
Increase			61		26	209		295		248			154
(Decrease)	(184)	(50)		(99)			(28)		(154)		(11)	(159)	

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Account 445111 Public Authorities ECR Revenues	November (5)	December (5)	January (5)	February (5)	March (5)	April (5)	May (5)	June (5)	July (5)	August (5)	September (5)	October (5)	Total
November 2013 - October 2014	396	393	20	99	373	349	273	298	277	372	437	613	3,900
November 2012 - October 2013	481	123	209	172	726	265	415	385	373	426	476	520	4,571
Increase		270				84						93	
(Decrease)	(85)		(189)	(73)	(353)		(142)	(87)	(96)	(54)	(39)		(671)

Account 445116 Public Authorities Demand ECR Revenues	November	December	January (6)	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	21	148	177	253	225	248	256	268	272	261	287	328	2,744
November 2012 - October 2013	719	698	44	54	30	32	28	28	29	29	30	31	1,752
Increase			133	199	195	216	228	240	243	232	257	297	992
(Decrease)	(698)	(550)											

Account 445117 Public Authorities Energy ECR Revenues	November	December	January (6)	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	9	66	115	122	125	96	92	99	85	99	93	103	1,104
November 2012 - October 2013	315	300	3	31	12	7	9	9	8	11	8	10	723
Increase			112	91	113	89	83	90	77	88	85	93	381
(Decrease)	(306)	(234)											

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Account 445118 Public Authorities Demand Charge Revenues	November	December	January	February (10)	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	2,737	2,573	2,727	2,711	2,617	2,841	2,938	3,201	3,069	3,023	3,141	2,850	34,428
November 2012 - October 2013	2,085	1,681	2,544	2,209	2,721	2,761	3,294	3,262	3,186	3,255	3,260	3,029	33,287
Increase	652	892	183	502		80							1,141
(Decrease)					(104)		(356)	(61)	(117)	(232)	(119)	(179)	

Account 445119 Public Authorities Customer Charge Revenues	November	December	January	February (10)	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	288	287	281	281	282	281	298	305	279	289	286	285	3,442
November 2012 - October 2013	255	254	267	291	283	284	285	286	286	286	287	289	3,353
Increase	33	33	14				13	19		3			89
(Decrease)				(10)	(1)	(3)			(7)		(1)	(4)	

Account 447005 Intercompany Sales for Resale	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	471	1,211	2,742	1,696	1,353	31	899	779	230	535	712	469	11,128
November 2012 - October 2013	474	318	448	258	199	241	1,249	855	678	479	272	325	5,796
Increase		893	2,294	1,438	1,154					56	440	144	5,332
(Decrease)	(3)					(210)	(350)	(76)	(448)				

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Account 447006 Intercompany Sales Native Load	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	34	239	-	-	-	-	60	195	498	387	352	862	2,627
November 2012 - October 2013	-	11	15	-	178	15	127	193	204	109	119	1,280	2,251
Increase	34	228						2	294	278	233		376
(Decrease)			(15)		(178)	(15)	(67)					(418)	

Account 447050 Sales for Resale - Energy	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	66	257	10	-	-	-	320	186	200	311	224	516	2,090
November 2012 - October 2013	-	18	51	-	28	6	220	312	313	36	117	792	1,893
Increase	66	239					100			275	107		197
(Decrease)			(41)		(28)	(6)		(126)	(113)			(276)	

Account 447302 Sales to Municipals Energy Revenues (Non-Fuel)	November	December	January	February	March	April	May	June	July	August (15)	September	October	Total
November 2013 - October 2014	806	913	1,076	903	869	713	1,050	477	729	769	845	703	9,853
November 2012 - October 2013	676	723	801	716	755	646	664	768	961	976	849	785	9,320
Increase	130	190	275	187	114	67	386						533
(Decrease)								(291)	(232)	(207)	(4)	(82)	

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Account 447303 Sales to Municipals Energy Fuel Revenues	November	December	January	February	March	April	May (13)	June	July	August (15)	September	October	Total
November 2013 - October 2014	3,557	4,029	4,749	3,983	3,834	3,149	3,594	4,795	4,334	4,572	3,881	3,519	47,996
November 2012 - October 2013	3,541	3,784	4,197	3,753	3,955	3,384	3,476	4,020	4,239	4,304	3,744	3,460	45,857
Increase	16	245	552	230			118	775	95	268	137	59	2,139
(Decrease)					(121)	(235)							

Account 447304 Sales to Municipals FAC Revenues	November (14)	December (14)	January (14)	February (14)	March (14)	April (14)	May (14)	June (14)	July (14)	August (14)	September (14)	October (14)	Total
November 2013 - October 2014	(41)	237	401	1,843	740	958	1,347	(16)	(30)	482	199	(20)	6,100
November 2012 - October 2013	(477)	(65)	559	991	469	490	779	654	(161)	1,084	(62)	205	4,466
Increase	436	302		852	271	468	568		131		261		1,634
(Decrease)			(158)					(670)		(602)		(225)	

Account 447318 Sales to Municipals Demand Charge Revenues	November	December	January	February	March	April	May	June	July	August (15)	September	October	Total
November 2013 - October 2014	3,645	4,096	5,067	4,521	4,113	3,259	3,967	4,490	4,506	4,704	3,741	3,619	49,728
November 2012 - October 2013	3,384	3,545	3,953	3,841	3,626	3,163	3,838	4,321	4,808	4,646	4,677	3,726	47,528
Increase	261	551	1,114	680	487	96	129	169		58			2,200
(Decrease)									(302)		(936)	(107)	

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Account 447319 Sales to Municipals Customer Charge Revenues	November	December	January	February	March	April	May (12)	June	July	August	September	October	Total
November 2013 - October 2014	28	28	28	28	28	30	36	36	36	36	36	36	386
November 2012 - October 2013	28	28	28	28	28	28	27	28	28	28	28	27	334
Increase						2	9	8	8	8	8	9	52
(Decrease)													

Account 449105 Rate Refunds - Retail	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	-	-	-	-	-	-	-	(18)	(617)	-	(1,183)	-	(1,818)
November 2012 - October 2013	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase													
(Decrease)								(18)	(617)		(1,183)		(1,818)

Account 450001 Forfeited Discounts/Late Payment Charges - Electric	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	142	235	399	525	416	300	179	232	354	367	225	338	3,712
November 2012 - October 2013	587	518	372	333	296	259	258	198	343	410	229	327	4,130
Increase			27	192	120	41		34	11			11	
(Decrease)	(445)	(283)					(79)			(43)	(4)		(418)

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Account 451001 Reconnect Charges - Electric	November	December	January	February	March	April	May	June	July	August	September	October	Total
				(10)									
November 2013 - October 2014	131	104	60	99	195	226	220	185	185	210	187	198	2,000
November 2012 - October 2013	125	104	96	102	171	220	239	178	176	222	191	201	2,025
Increase	6				24	6		7	9				
(Decrease)			(36)	(3)			(19)			(12)	(4)	(3)	(25)

Account 451002 Temporary Service Charges - Electric	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	3	4	2	2	4	6	5	5	5	4	5	5	50
November 2012 - October 2013	4	3	3	2	4	4	5	5	5	5	4	5	49
Increase		1				2					1		1
(Decrease)	(1)		(1)							(1)			

Account 451004 Other Service Revenues - Electric	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	-	-	1	1	1	1	1	-	-	-	-	-	5
November 2012 - October 2013	-	-	1	1	1	1	-	1	-	1	-	(1)	5
Increase							1					1	
(Decrease)								(1)		(1)			

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Account 454001 CATV Attachment Rentals	November	December	January	February	March	April	May	June	July	August	September	October	Total
				(10)									
November 2013 - October 2014	118	119	119	141	115	115	114	115	115	146	115	113	1,445
November 2012 - October 2013	62	62	62	91	62	62	62	62	62	517	104	120	1,328
Increase	56	57	57	50	53	53	52	53	53		11		117
(Decrease)										(371)		(7)	

Account 454002 Other Rent from Electric Property	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	12	11	10	10	10	23	10	32	12	12	24	16	182
November 2012 - October 2013	(33)	(31)	10	20	62	(42)	10	36	(15)	8	43	10	78
Increase	45	42				65			27	4		6	104
(Decrease)				(10)	(52)			(4)			(19)		

Account 454003 Rent from Fiber Optics	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	1	410	1	12	32	7	-	-	-	-	-	-	463
November 2012 - October 2013	7	7	7	7	7	3	9	2	1	1	39	3	93
Increase		403		5	25	4							370
(Decrease)	(6)		(6)				(9)	(2)	(1)	(1)	(39)	(3)	

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Account 454006 Facility Charges	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	106	108	111	117	115	126	121	125	126	128	117	133	1,433
November 2012 - October 2013	134	136	118	102	105	107	103	110	106	106	104	110	1,341
Increase				15	10	19	18	15	20	22	13	23	92
(Decrease)	(28)	(28)	(7)										

Account 454900 Intercompany Joint Use Rent Revenue - Electric - Indirect	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	9	9	10	9	9	10	9	9	9	9	9	9	110
November 2012 - October 2013	7	7	9	8	8	9	9	9	10	9	9	9	103
Increase	2	2	1	1	1	1							7
(Decrease)									(1)				

Account 454901 Intercompany Joint Use Rent Revenue - Electric - Indirect (PPL Elimination)	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	15	49	14	15	15	14	15	15	14	15	15	14	210
November 2012 - October 2013	-	124	14	15	15	14	15	15	14	15	15	14	270
Increase	15												
(Decrease)		(75)											(60)

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Account 456003 Comp - Tax Remit - Electric	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	-	-	-	-	-	-	-	-	-	-	-	1	1
November 2012 - October 2013	1	2	1	2	2	1	2	2	1	-	-	-	14
Increase												1	
(Decrease)	(1)	(2)	(1)	(2)	(2)	(1)	(2)	(2)	(1)				(13)

Account 456007 Return Check Charge - Electric	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	10	10	13	12	12	13	14	13	13	15	14	12	151
November 2012 - October 2013	11	9	12	8	10	11	12	11	12	14	13	13	136
Increase		1	1	4	2	2	2	2	1	1	1		15
(Decrease)	(1)											(1)	

Account 456008 Other Miscellaneous Electric Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	1	2	-	1	1	(3)	2	1	(1)	(3)	(1)	2	2
November 2012 - October 2013	-	1	1	1	9	(2)	(9)	1	1	9	7	(3)	16
Increase	1	1					11					5	
(Decrease)			(1)		(8)	(1)			(2)	(12)	(8)		(14)

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Account 456028 Excess Facilities Charges	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	2	2	3	2	2	3	3	2	3	2	2	4	30
November 2012 - October 2013	2	2	3	2	2	3	3	2	3	3	2	1	28
Increase												3	2
(Decrease)										(1)			

Account 456030 Forfeited Refundable Advances	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2013 - October 2014	-	3	12	16	11	-	-	2	161	100	1	197	503
November 2012 - October 2013	-	1	8	4	3	1	-	(3)	1	3	-	-	18
Increase		2	4	12	8			5	160	97	1	197	485
(Decrease)						(1)							

Account 456109 Native Load Transmission of Electric Energy - Third Party	November	December	January	February	March (7)	April (7)	May (7)	June (11)	July	August	September	October	Total
November 2013 - October 2014	1,409	1,732	1,641	1,532	295	(589)	-	-	-	-	-	-	6,020
November 2012 - October 2013	1,653	1,927	1,508	1,340	984	1,227	1,120	1,415	1,661	1,607	445	947	15,834
Increase			133	192									
(Decrease)	(244)	(195)			(689)	(1,816)	(1,120)	(1,415)	(1,661)	(1,607)	(445)	(947)	(9,814)

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Account 456114 Intercompany Transmission Revenue - Retail Sourcing Off System Sales	November	December	January	February	March	April (8)	May (8)	June (11)	July	August	September	October	Total
November 2013 - October 2014	72	198	215	189	131	-	-	-	-	-	-	-	805
November 2012 - October 2013	201	312	126	53	(268)	28	160	110	116	48	28	72	986
Increase			89	136	399								
(Decrease)	(129)	(114)				(28)	(160)	(110)	(116)	(48)	(28)	(72)	(181)

Account 456118 Intracompany Transmission Revenue - Native Load	November	December	January	February	March	April (9)	May (9)	June (11)	July	August	September	October	Total
November 2013 - October 2014	26	26	16	49	73	-	-	-	-	-	-	-	190
November 2012 - October 2013	30	152	130	36	(26)	55	27	27	91	26	(54)	35	529
Increase				13	99						54		
(Decrease)	(4)	(126)	(114)			(55)	(27)	(27)	(91)	(26)		(35)	(339)

Account 456119 Intracompany Transmission Revenue - Retail Sourcing Off System Sales	November	December	January	February	March	April (9)	May (9)	June (11)	July	August	September	October	Total
November 2013 - October 2014	5	15	-	-	-	-	-	-	-	-	-	-	20
November 2012 - October 2013	-	17	3	-	(26)	-	11	16	17	2	5	50	95
Increase	5				26								
(Decrease)		(2)	(3)				(11)	(16)	(17)	(2)	(5)	(50)	(75)

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"000 Omitted"

Account 456124 Intercompany Transmission Retail Revenue - Native Load	November	December	January	February	March	April (8)	May (8)	June (11)	July	August	September	October	Total
November 2013 - October 2014	4	4	24	2	13	-	-	-	-	-	-	-	47
November 2012 - October 2013	-	14	3	2	(7)	5	2	1	-	1	(52)	8	(23)
Increase	4		21		20						52		70
(Decrease)		(10)				(5)	(2)	(1)		(1)		(8)	

Account 456130 Third Party Energy Native Load Transmission	November	December	January	February	March	April	May (7)	June (11)	July	August	September	October	Total
November 2013 - October 2014	-	-	-	-	-	-	6	27	27	23	12	14	109
November 2012 - October 2013	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase							6	27	27	23	12	14	109
(Decrease)													

Account 456131 Third Party Schedule 1 Native Load Transmission	November	December	January	February	March (7)	April	May	June (11)	July	August	September	October	Total
November 2013 - October 2014	-	-	-	-	45	73	55	86	56	75	72	63	525
November 2012 - October 2013	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase					45	73	55	86	56	75	72	63	525
(Decrease)													

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"000 Omitted"

Account 456132 Third Party Schedule 2 Native Load Transmission	November	December	January	February	March	April (7)	May	June (11)	July	August	September	October	Total
November 2013 - October 2014	-	-	-	-	-	27	13	14	36	23	23	34	170
November 2012 - October 2013	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase						27	13	14	36	23	23	34	170
(Decrease)													

Account 456133 Third Party Schedule 3 Native Load Transmission	November	December	January	February	March	April (7)	May	June (11)	July	August	September	October	Total
November 2013 - October 2014	-	-	-	-	-	10	11	12	13	14	12	9	81
November 2012 - October 2013	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase						10	11	12	13	14	12	9	81
(Decrease)													

Account 456134 Third Party Demand Native Load Transmission	November	December	January	February	March (7)	April	May	June (11)	July	August	September	October	Total
November 2013 - October 2014	-	-	-	-	976	1,552	1,148	1,262	1,315	1,295	1,259	1,089	9,896
November 2012 - October 2013	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase					976	1,552	1,148	1,262	1,315	1,295	1,259	1,089	9,896
(Decrease)													

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"000 Omitted"

Account 456135 Third Party Schedule 5 Native Load Transmission	November	December	January	February	March	April (7)	May	June (11)	July	August	September	October	Total
November 2013 - October 2014	-	-	-	-	-	15	17	19	20	21	18	16	126
November 2012 - October 2013	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase						15	17	19	20	21	18	16	126
(Decrease)													

Account 456136 Third Party Schedule 6 Native Load Transmission	November	December	January	February	March	April (7)	May	June (11)	July	August	September	October	Total
November 2013 - October 2014	-	-	-	-	-	15	17	19	20	21	18	16	126
November 2012 - October 2013	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase						15	17	19	20	21	18	16	126
(Decrease)													

Account 456140 Intercompany Native Load Energy Transmission	November	December	January	February	March	April (8)	May	June (11)	July	August	September	October	Total
November 2013 - October 2014	-	-	-	-	-	35	(15)	1	-	-	-	1	22
November 2012 - October 2013	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase						35		1				1	22
(Decrease)							(15)						

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Account 456141 Intercompany Native Load Schedule 1 Transmission	November	December	January	February	March	April (8)	May	June (11)	July	August	September	October	Total
November 2013 - October 2014	-	-	-	-	-	1	-	-	-	-	-	-	1
November 2012 - October 2013	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase						1							1
(Decrease)													

Account 456142 Intercompany Native Load Schedule 2 Transmission	November	December	January	February	March	April (8)	May	June (11)	July	August	September	October	Total
November 2013 - October 2014	-	-	-	-	-	1	-	-	-	-	-	-	1
November 2012 - October 2013	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase						1							1
(Decrease)													

Account 456150 Intercompany Retail Source Energy Transmission	November	December	January	February	March	April (8)	May	June (11)	July	August	September	October	Total
November 2013 - October 2014	-	-	-	-	-	1	83	94	20	60	91	58	407
November 2012 - October 2013	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase						1	83	94	20	60	91	58	407
(Decrease)													

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Account 456151 Intercompany Retail Source Schedule 1 Transmission	November	December	January	February	March	April	May (8)	June (11)	July	August	September	October	Total
November 2013 - October 2014	-	-	-	-	-	-	2	3	1	2	3	2	13
November 2012 - October 2013	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase							2	3	1	2	3	2	13
(Decrease)													

Account 456152 Intercompany Retail Source Schedule 2 Transmission	November	December	January	February	March	April	May (8)	June (11)	July	August	September	October	Total
November 2013 - October 2014	-	-	-	-	-	-	1	1	-	2	2	4	10
November 2012 - October 2013	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase							1	1		2	2	4	10
(Decrease)													

Account 456153 Intercompany Retail Source Demand Transmission	November	December	January	February	March	April (8)	May	June (11)	July	August	September	October	Total
November 2013 - October 2014	-	-	-	-	-	1	5	6	2	4	2	3	23
November 2012 - October 2013	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase						1	5	6	2	4	2	3	23
(Decrease)													

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Account 456160 Intracompany Native Load Energy Transmission	November	December	January	February	March	April	May	June	July	August	September	October	Total
							(9)	(11)					
November 2013 - October 2014	-	-	-	-	-	-	-	-	-	-	-	1	1
November 2012 - October 2013	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase												1	1
(Decrease)													

Account 456161 Intracompany Native Load Schedule 1 Transmission	November	December	January	February	March	April	May	June	July	August	September	October	Total
						(9)		(11)					
November 2013 - October 2014	-	-	-	-	-	30	1	(43)	1	1	1	1	(8)
November 2012 - October 2013	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase						30	1		1	1	1	1	
(Decrease)								(43)					(8)

Account 456162 Intracompany Native Load Schedule 2 Transmission	November	December	January	February	March	April	May	June	July	August	September	October	Total
						(9)		(11)					
November 2013 - October 2014	-	-	-	-	-	16	-	(25)	1	1	1	-	(6)
November 2012 - October 2013	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase						16			1	1	1		
(Decrease)								(25)					(6)

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Account 456163 Intracompany Native Load Demand Transmission	November	December	January	February	March	April (9)	May	June (11)	July	August	September	October	Total
November 2013 - October 2014	-	-	-	-	-	209	18	17	22	19	21	20	326
November 2012 - October 2013	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase						209	18	17	22	19	21	20	326
(Decrease)													

Account 456170 Intracompany Retail Source Energy Transmission	November	December	January	February	March	April	May (9)	June (11)	July	August	September	October	Total
November 2013 - October 2014	-	-	-	-	-	-	10	8	7	13	12	26	76
November 2012 - October 2013	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase							10	8	7	13	12	26	76
(Decrease)													

Account 456171 Intracompany Retail Source Schedule 1 Transmission	November	December	January	February	March	April	May (9)	June (11)	July	August	September	October	Total
November 2013 - October 2014	-	-	-	-	-	-	-	-	-	-	-	2	2
November 2012 - October 2013	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase												2	2
(Decrease)													

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Account 456172 Intracompany Retail Source Schedule 2 Transmission	November	December	January	February	March	April	May	June (9), (11)	July	August	September	October	Total
November 2013 - October 2014	-	-	-	-	-	-	-	1	-	-	-	1	2
November 2012 - October 2013	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase								1				1	2
(Decrease)													

Account 456173 Intracompany Retail Source Demand Transmission	November	December	January	February	March	April	May (9)	June (11)	July	August	September	October	Total
November 2013 - October 2014	-	-	-	-	-	-	1	-	1	1	-	1	4
November 2012 - October 2013	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase							1		1	1		1	4
(Decrease)													

Account 456198 Intracompany Transmission Revenue Elimination - Native Load	November	December	January	February	March	April	May	June (11)	July	August	September	October	Total
November 2013 - October 2014	(26)	(26)	(16)	(49)	(73)	(255)	(19)	50	(23)	(21)	(23)	(21)	(502)
November 2012 - October 2013	(30)	(152)	(130)	(36)	26	(55)	(27)	(27)	(91)	(26)	54	(35)	(529)
Increase	4	126	114				8	77	68	5		14	27
(Decrease)				(13)	(99)	(200)					(77)		

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"000 Omitted"

Account 456199 Intracompany Transmission Revenue Elimination - Off System Sales	November	December	January	February	March	April	May	June (11)	July	August	September	October	Total
November 2013 - October 2014	(5)	(14)	-	-	-	-	(12)	(9)	(8)	(15)	(13)	(28)	(104)
November 2012 - October 2013	-	(17)	(3)	-	26	-	(11)	(16)	(17)	(2)	(5)	(50)	(95)
Increase		3	3					7	9			22	
(Decrease)	(5)				(26)		(1)			(13)	(8)		(9)

(1) During the period from November 2012 through October 2014, the Demand Side Management (DSM) Balance Adjustment (DBA) component of the DSM Cost Recovery mechanism was adjusted effective with bills rendered and first full month of impact in April 2013 and April 2014 (per Kentucky Public Service Commission (KPSC) Order in Case No. 2000-00459 and reaffirmed in KPSC Order in Case No. 2011-00134 and KPSC Order in Case No. 2013-00067).

(2) During the period from November 2012 through October 2014, the DSM Cost Recovery Component of the DSM Cost Recovery mechanism was adjusted effective with bills rendered and first full month of impact in January 2013 and January 2014 (per KPSC approved tariff) and June 2013 (per KPSC Order in Case No. 2013-00067).

(3) During the period from November 2012 through October 2014, the Fuel Adjustment Factor associated with the Fuel Adjustment Clause (FAC) mechanism was adjusted monthly in compliance with 807 KAR 5:056.

(4) During the period from November 2012 through October 2014, the base fuel factor increased as a result of a transfer (roll-in) from the FAC mechanism effective with bills rendered and first full month of impact in July 2013 (per KPSC Order in Case No. 2012-00552).

(5) During the period from November 2012 through October 2014, the Environmental Surcharge associated with the Environmental Cost Recovery (ECR) mechanism was adjusted monthly in compliance with KRS 278.183(3).

(6) During the period from November 2012 through October 2014, ECR base rates increased as a result of a transfer (roll-in) from the ECR mechanism effective with bills rendered and first full month of impact in January 2014 (per KPSC Order in Case No. 2013-00242).

(7) Third-party transmission revenue was broken out into accounts 456130 - 456136 during 2014. Third-party transmission revenue was previously recorded to account 456109.

(8) Intercompany transmission revenue was broken out into accounts 456140 - 456143 and 456150 - 456153 during 2014. Intercompany transmission revenue was previously recorded to accounts 456114 and 456124.

(9) Intracompany transmission revenue was broken out into accounts 456160 - 456163 and 456170 - 456173 during 2014. Intracompany transmission revenue was previously recorded to accounts 456118 and 456119.

(10) During the period from November 2012 through October 2014, the Demand Charge, Customer Charge, Base Energy Charge, Reconnection Charge, and CATV Attachment Rent revenues increased in January 2013 (per the Settlement Agreement, Stipulation, and Recommendation in Case No. 2012-00221) with first full month impact in February 2013.

(11) During the period from November 2012 through October 2014, the Transmission Revenue (456.1) accounts were adjusted annually effective in June.

(12) During the period from November 2012 through October 2014, Municipal Customer Charge Revenues increased April 23, 2014 with rates subject to refund effective with services rendered and first full month of impact in May 2014 (per FERC Order No. ER13-2428).

(13) During the period from November 2012 through October 2014, Municipal Energy Fuel Revenues increased April 23, 2014 with rates subject to refund effective with services rendered and first full month of impact in May 2014 (per FERC Order No. ER13-2428).

(14) During the period from November 2012 through October 2014, the Municipal FAC mechanism was adjusted monthly per FERC ER08-1588-000.

(15) During the period from November 2012 through October 2014, the Municipal Energy Fuel, Demand, and Energy Non-Fuel Revenues increased July 1, 2013, April 23, 2014, and July 1, 2014 (per FERC Order No. ER08-1588) with first full month impact in August 2013 and 2014.

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 14, 2014

Case No. 2014-00371

Question No. 29

Responding Witness: Russel A. Hudson

Q-29. Provide the following expense account data:

a. A schedule showing a comparison of the balance in the utility's operating expense accounts for each month of the most recent 12 months for which information is available at the time the application is filed to the same month of the preceding 12-month period for each account or subaccount included in the utility's chart of accounts. See Schedule 29.

b. A schedule, in comparative form, showing the operating expense account balance for the base period and each of the three most recent calendar years for each account or subaccount included in the utility's annual report. Show the percentage of increase or decrease of each year over the prior year.

c. A listing, with descriptions, of all activities, initiatives or programs undertaken or continued by the utility since its last general rate case for the purpose of minimizing costs or improving the efficiency of its operations or maintenance activities.

A-29. a. See attached.

b. See attached.

c. See attached.

Kentucky Utilities Company

Case No. 2014-00371

Comparison of Expense Account Balances
With Those of the Preceding 12 months

"000 Omitted"

Account Number and Account Title	Year / Change	Nov 1st Month	Dec 2nd Month	Jan 3rd Month	Feb 4th Month	Mar 5th Month	Apr 6th Month	May 7th Month	Jun 8th Month	Jul 9th Month	Aug 10th Month	Sep 11th Month	Oct 12th Month	Total
500 - OPERATION SUPRV & ENGR	Most Recent 12 Months	653	726	950	702	732	807	799	720	804	756	731	838	9,218
500 - OPERATION SUPRV & ENGR	Previous 12 Months	585	466	606	557	615	1,108	189	513	621	648	757	814	7,479
	Increase	68	260	344	145	117		610	207	183	108		24	2,066
	(Decrease)						(301)					(26)		(327)
501 - FUEL	Most Recent 12 Months	39,107	46,137	47,477	40,673	38,710	25,991	39,661	45,043	44,583	48,038	40,675	36,176	492,271
501 - FUEL	Previous 12 Months	31,260	43,424	40,550	45,929	37,163	41,406	42,134	44,554	45,985	37,399	39,803	39,854	489,461
	Increase	7,847	2,713	6,927		1,547			489		10,639	872		31,034
	(Decrease)				(5,256)		(15,415)	(2,473)		(1,402)			(3,678)	(28,224)
502 - STEAM EXPENSES	Most Recent 12 Months	1,561	1,795	1,732	1,498	1,726	1,332	1,589	1,659	1,683	1,739	1,930	1,900	20,144
502 - STEAM EXPENSES	Previous 12 Months	1,544	1,755	1,726	1,723	1,848	1,548	1,666	1,638	1,641	1,811	1,485	1,673	20,058
	Increase	17	40	6					21	42		445	227	798
	(Decrease)				(225)	(122)	(216)	(77)			(72)			(712)
505 - ELECTRIC EXPENSES	Most Recent 12 Months	658	644	661	642	712	596	741	586	633	626	702	654	7,855
505 - ELECTRIC EXPENSES	Previous 12 Months	555	670	638	616	644	668	636	590	654	624	655	645	7,595
	Increase	103		23	26	68		105			2	47	9	383
	(Decrease)		(26)				(72)		(4)	(21)				(123)
506 - MIS STEAM POWER EXPENSES	Most Recent 12 Months	2,243	2,543	2,682	2,472	2,141	1,819	2,164	2,041	2,564	2,994	2,164	2,346	28,173
506 - MIS STEAM POWER EXPENSES	Previous 12 Months	1,266	2,053	2,289	2,225	2,317	2,222	2,207	2,018	2,108	2,133	2,134	1,986	24,958
	Increase	977	490	393	247				23	456	861	30	360	3,837
	(Decrease)					(176)	(403)	(43)						(622)
507 - RENTS	Most Recent 12 Months	1	1	1	1	1	1	1	1	1	1	1	-	11
507 - RENTS	Previous 12 Months	-	3	1	1	1	2	1	-	-	2	-	3	14
	Increase	1		-	-	-		-	1	1		1		4
	(Decrease)		(2)				(1)				(1)		(3)	(7)
509 - ALLOWANCES	Most Recent 12 Months	20	121	11	11	13	11	12	13	13	14	17	10	266
509 - ALLOWANCES	Previous 12 Months	9	29	9	21	9	9	11	8	9	7	7	9	137
	Increase	11	92	2		4	2	1	5	4	7	10	1	139
	(Decrease)				(10)									(10)
510 - MTCE SUPRV & ENGR	Most Recent 12 Months	598	471	347	496	790	695	625	571	552	677	600	874	7,296
510 - MTCE SUPRV & ENGR	Previous 12 Months	1,022	518	762	520	633	731	511	503	479	524	667	1,015	7,885
	Increase					157		114	68	73	153			565
	(Decrease)	(424)	(47)	(415)	(24)		(36)					(67)	(141)	(1,154)
511 - MTCE OF STRUCTURES	Most Recent 12 Months	385	466	518	497	515	413	806	548	622	587	596	574	6,527
511 - MTCE OF STRUCTURES	Previous 12 Months	362	586	594	491	424	651	469	617	511	556	390	543	6,194
	Increase	23			6	91		337		111	31	206	31	836
	(Decrease)		(120)	(76)			(238)		(69)					(503)

Kentucky Utilities Company

Case No. 2014-00371

Comparison of Expense Account Balances
With Those of the Preceding 12 months

"000 Omitted"

Account Number and Account Title	Year / Change	Nov 1st Month	Dec 2nd Month	Jan 3rd Month	Feb 4th Month	Mar 5th Month	Apr 6th Month	May 7th Month	Jun 8th Month	Jul 9th Month	Aug 10th Month	Sep 11th Month	Oct 12th Month	Total
512 - MTCE OF BOILER PLANT	Most Recent 12 Months	3,558	2,702	2,869	2,740	6,334	10,803	4,626	3,119	2,773	2,289	3,365	4,601	49,779
512 - MTCE OF BOILER PLANT	Previous 12 Months	3,867	3,787	3,251	3,359	1,650	7,062	3,303	2,603	2,702	2,565	2,284	3,464	39,897
	Increase					4,684	3,741	1,323	516	71		1,081	1,137	12,553
	(Decrease)	(309)	(1,085)	(382)	(619)						(276)			(2,671)
513 - MTCE OF ELECTRIC PLANT	Most Recent 12 Months	436	805	382	478	844	817	583	442	813	421	571	1,590	8,182
513 - MTCE OF ELECTRIC PLANT	Previous 12 Months	1,737	1,312	407	266	289	1,012	565	467	785	363	335	588	8,126
	Increase				212	555		18		28	58	236	1,002	2,109
	(Decrease)	(1,301)	(507)	(25)			(195)		(25)					(2,053)
514 - MTCE OF MISC STEAM PLANT	Most Recent 12 Months	285	275	156	154	110	216	96	156	117	264	152	125	2,106
514 - MTCE OF MISC STEAM PLANT	Previous 12 Months	144	117	108	136	111	124	220	129	138	136	85	188	1,636
	Increase	141	158	48	18		92		27		128	67		679
	(Decrease)					(1)		(124)		(21)			(63)	(209)
535 - OPERATION SUPERVISION & ENGR	Most Recent 12 Months	1	1	1	-	-	-	1	1	1	1	1	1	9
535 - OPERATION SUPERVISION & ENGR	Previous 12 Months	1	1	1	1	1	1	1	1	1	1	1	(1)	10
	Increase	-	-	-				-	-	-	-	-	2	2
	(Decrease)				(1)	(1)	(1)							(3)
539 - MISC HYDRAULIC PWR GEN EXP	Most Recent 12 Months	1	1	1	1	47	1	1	1	1	1	1	1	58
539 - MISC HYDRAULIC PWR GEN EXP	Previous 12 Months	1	1	45	1	1	1	1	1	1	1	1	2	57
	Increase	-	-		-	46	-	-	-	-	-	-		46
	(Decrease)			(44)									(1)	(45)
541 - MTCE SUPERVISION & ENGR	Most Recent 12 Months	11	10	13	10	11	14	10	9	12	8	13	10	131
541 - MTCE SUPERVISION & ENGR	Previous 12 Months	13	9	9	6	12	11	12	9	13	11	11	13	129
	Increase		1	4	4		3		-			2		14
	(Decrease)	(2)				(1)		(2)		(1)	(3)		(3)	(12)
542 - MTCE OF STRUCTURES	Most Recent 12 Months	4	4	11	13	6	11	9	16	18	11	3	37	143
542 - MTCE OF STRUCTURES	Previous 12 Months	1	3	3	1	4	8	23	48	(18)	19	68	17	177
	Increase	3	1	8	12	2	3			36			20	85
	(Decrease)							(14)	(32)		(8)	(65)		(119)
543 - MISC HYD PWR GEN EXP	Most Recent 12 Months	-	-	-	-	-	-	-	-	2	-	-	14	16
543 - MISC HYD PWR GEN EXP	Previous 12 Months	-	-	-	-	2	-	-	-	-	-	-	-	2
	Increase	-	-	-	-		-	-	-	2	-	-	14	16
	(Decrease)					(2)								(2)
544 - MTCE OF ELECTRIC PLANT	Most Recent 12 Months	4	2	3	16	(5)	2	5	1	42	61	7	4	142
544 - MTCE OF ELECTRIC PLANT	Previous 12 Months	-	2	17	(2)	7	15	6	1	5	5	2	4	62
	Increase	4	-		18				-	37	56	5	-	120
	(Decrease)			(14)		(12)	(13)	(1)						(40)

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Kentucky Utilities Company

Case No. 2014-00371

Comparison of Expense Account Balances
With Those of the Preceding 12 months

"000 Omitted"

Account Number and Account Title	Year / Change	Nov 1st Month	Dec 2nd Month	Jan 3rd Month	Feb 4th Month	Mar 5th Month	Apr 6th Month	May 7th Month	Jun 8th Month	Jul 9th Month	Aug 10th Month	Sep 11th Month	Oct 12th Month	Total
545 - MTCE OF MISC HYDRAULIC PLANT	Most Recent 12 Months	1	-	1	1	1	-	-	-	1	-	-	1	6
545 - MTCE OF MISC HYDRAULIC PLANT	Previous 12 Months	-	-	-	-	-	6	2	-	1	1	1	2	13
	Increase	1	-	1	1	1			-	-				4
	(Decrease)						(6)	(2)			(1)	(1)	(1)	(11)
546 - OPERATION SUPRV & ENGR	Most Recent 12 Months	17	19	22	19	20	21	18	18	17	16	24	21	232
546 - OPERATION SUPRV & ENGR	Previous 12 Months	14	17	21	17	17	18	19	18	17	21	19	19	217
	Increase	3	2	1	2	3	3		-	-		5	2	21
	(Decrease)							(1)			(5)			(6)
547 - FUEL	Most Recent 12 Months	1,337	1,960	16,271	9,322	9,271	11,124	3,795	3,382	4,226	3,247	2,351	2,046	68,332
547 - FUEL	Previous 12 Months	1,217	2,047	2,429	1,714	2,840	3,833	2,518	1,826	4,395	2,402	2,013	2,313	29,547
	Increase	120		13,842	7,608	6,431	7,291	1,277	1,556		845	338		39,308
	(Decrease)		(87)							(169)			(267)	(523)
548 - GENERATION EXPENSES	Most Recent 12 Months	25	22	50	100	(21)	27	25	30	23	24	27	33	365
548 - GENERATION EXPENSES	Previous 12 Months	28	26	31	36	36	37	28	26	43	53	32	41	417
	Increase			19	64				4					87
	(Decrease)	(3)	(4)			(57)	(10)	(3)		(20)	(29)	(5)	(8)	(139)
549 - MISC OTHE PWR GEN EXPENSES	Most Recent 12 Months	14	10	35	17	13	14	10	12	12	12	15	12	176
549 - MISC OTHE PWR GEN EXPENSES	Previous 12 Months	11	8	7	9	6	9	8	(5)	12	9	10	11	95
	Increase	3	2	28	8	7	5	2	17	-	3	5	1	81
	(Decrease)													-
550 - RENTS	Most Recent 12 Months	2	2	2	2	2	2	3	2	(2)	1	1	3	20
550 - RENTS	Previous 12 Months	2	5	2	2	1	2	2	1	-	3	-	3	23
	Increase	-		-	-	1	-	1	1			1	-	4
	(Decrease)		(3)							(2)	(2)			(7)
551 - MTCE SUPRV & ENGR	Most Recent 12 Months	8	5	4	9	13	10	3	3	3	3	4	2	67
551 - MTCE SUPRV & ENGR	Previous 12 Months	3	2	6	2	2	3	3	2	4	2	3	5	37
	Increase	5	3		7	11	7	-	1		1	1		36
	(Decrease)			(2)						(1)			(3)	(6)
552 - MTCE OF STRUCTURES	Most Recent 12 Months	8	24	22	38	15	5	13	14	15	14	17	11	196
552 - MTCE OF STRUCTURES	Previous 12 Months	21	17	14	18	15	15	27	20	16	16	19	20	218
	Increase		7	8	20	-								35
	(Decrease)	(13)					(10)	(14)	(6)	(1)	(2)	(2)	(9)	(57)
553 - MTCE OF GENERATING & ELEC EQUIP	Most Recent 12 Months	143	154	126	208	223	222	141	245	139	121	141	343	2,206
553 - MTCE OF GENERATING & ELEC EQUIP	Previous 12 Months	102	214	170	117	166	91	123	131	232	177	62	463	2,048
	Increase	41			91	57	131	18	114			79		531
	(Decrease)		(60)	(44)						(93)	(56)		(120)	(373)

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Kentucky Utilities Company

Case No. 2014-00371

Comparison of Expense Account Balances
With Those of the Preceding 12 months

"000 Omitted"

Account Number and Account Title	Year / Change	Nov 1st Month	Dec 2nd Month	Jan 3rd Month	Feb 4th Month	Mar 5th Month	Apr 6th Month	May 7th Month	Jun 8th Month	Jul 9th Month	Aug 10th Month	Sep 11th Month	Oct 12th Month	Total
554 - MTCE OF MISC OTHER PWR GEN PLANT	Most Recent 12 Months	2	(6)	14	46	15	31	20	7	25	25	62	4	245
554 - MTCE OF MISC OTHER PWR GEN PLANT	Previous 12 Months	45	64	26	17	6	13	11	40	31	8	20	14	295
	Increase				29	9	18	9			17	42		124
	(Decrease)	(43)	(70)	(12)					(33)	(6)			(10)	(174)
555 - PURCHASED POWER	Most Recent 12 Months	7,577	7,468	15,738	13,046	13,744	14,424	9,306	5,553	5,845	5,486	5,236	4,382	107,805
555 - PURCHASED POWER	Previous 12 Months	11,444	11,030	10,632	9,294	6,834	7,411	6,134	4,722	5,724	5,140	4,557	3,604	86,526
	Increase			5,106	3,752	6,910	7,013	3,172	831	121	346	679	778	28,708
	(Decrease)	(3,867)	(3,562)											(7,429)
556 - SYST CONTROL & LOAD DISPATCHING	Most Recent 12 Months	129	156	133	121	130	130	146	131	134	150	132	137	1,629
556 - SYST CONTROL & LOAD DISPATCHING	Previous 12 Months	137	146	182	139	122	135	127	131	130	153	121	137	1,660
	Increase		10			8		19	-	4		11	-	52
	(Decrease)	(8)		(49)	(18)		(5)				(3)			(83)
557 - OTHER EXPENSES	Most Recent 12 Months	(1)	5	20	(2)	5	8	9	5	2	3	4	8	66
557 - OTHER EXPENSES	Previous 12 Months	2	28	106	-	3	14	6	7	20	(6)	3	1	184
	Increase					2		3			9	1	7	22
	(Decrease)	(3)	(23)	(86)	(2)		(6)		(2)	(18)				(140)
560 - OPERATION SUPRV & ENGR	Most Recent 12 Months	148	270	122	153	139	127	138	142	124	151	143	160	1,817
560 - OPERATION SUPRV & ENGR	Previous 12 Months	120	119	122	120	137	124	130	111	107	142	133	153	1,518
	Increase	28	151	-	33	2	3	8	31	17	9	10	7	299
	(Decrease)													-
561 - LOAD DISPATCHING	Most Recent 12 Months	319	369	293	271	278	274	240	275	238	245	269	306	3,377
561 - LOAD DISPATCHING	Previous 12 Months	257	263	254	293	295	305	323	276	275	351	298	335	3,525
	Increase	62	106	39										207
	(Decrease)				(22)	(17)	(31)	(83)	(1)	(37)	(106)	(29)	(29)	(355)
562 - STATION EXPENSES	Most Recent 12 Months	152	111	54	62	76	62	86	167	209	(51)	89	137	1,154
562 - STATION EXPENSES	Previous 12 Months	190	136	39	52	55	80	65	97	70	39	65	44	932
	Increase			15	10	21		21	70	139		24	93	393
	(Decrease)	(38)	(25)				(18)				(90)			(171)
563 - OVERHEAD LINE EXPENSES	Most Recent 12 Months	94	53	55	78	87	51	96	94	63	92	67	70	900
563 - OVERHEAD LINE EXPENSES	Previous 12 Months	20	66	34	42	46	32	68	43	80	101	45	61	638
	Increase	74		21	36	41	19	28	51			22	9	301
	(Decrease)		(13)							(17)	(9)			(39)
565 - TRANSMISSION OF ELEC BY OTHERS	Most Recent 12 Months	241	204	210	228	262	770	70	172	194	240	240	245	3,076
565 - TRANSMISSION OF ELEC BY OTHERS	Previous 12 Months	150	248	227	214	153	189	159	168	348	172	249	226	2,503
	Increase	91			14	109	581		4		68		19	886
	(Decrease)		(44)	(17)				(89)		(154)		(9)		(313)
566 - MISC TRANSMISSION EXPENSES	Most Recent 12 Months	947	1,076	832	830	808	739	816	807	937	914	1,031	1,019	10,756
566 - MISC TRANSMISSION EXPENSES	Previous 12 Months	675	765	711	797	836	816	823	525	827	807	785	805	9,172
	Increase	272	311	121	33				282	110	107	246	214	1,696
	(Decrease)					(28)	(77)	(7)						(112)

Kentucky Utilities Company

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567 - RENTS	Most Recent 12 Months	4	50	3	5	3	51	11	4	3	3	3	2	142
567 - RENTS	Previous 12 Months	3	49	5	3	51	11	4	3	6	4	3	3	145
	Increase	1	1		2		40	7	1			-		52
	(Decrease)			(2)		(48)				(3)	(1)		(1)	(55)
570 - MTCE OF STATION EQUIPMENT	Most Recent 12 Months	283	342	266	277	207	66	181	259	243	275	248	207	2,854
570 - MTCE OF STATION EQUIPMENT	Previous 12 Months	164	250	111	142	177	321	123	213	280	206	131	102	2,220
	Increase	119	92	155	135	30		58	46		69	117	105	926
	(Decrease)						(255)			(37)				(292)
571 - MTCE OF OVERHEAD LINES	Most Recent 12 Months	342	514	349	414	373	363	432	979	1,105	(87)	679	390	5,853
571 - MTCE OF OVERHEAD LINES	Previous 12 Months	269	158	326	350	439	313	323	1,048	156	648	432	380	4,842
	Increase	73	356	23	64		50	109		949		247	10	1,881
	(Decrease)					(66)			(69)		(735)			(870)
573 - MTCE OF MISC TRANSMISSION PLANT	Most Recent 12 Months	19	52	27	40	41	22	40	17	35	23	20	33	369
573 - MTCE OF MISC TRANSMISSION PLANT	Previous 12 Months	26	45	41	44	41	39	35	66	63	31	25	23	479
	Increase		7			-		5					10	22
	(Decrease)	(7)		(14)	(4)		(17)		(49)	(28)	(8)	(5)		(132)
575.7 - MKT FACILITATION, MONITORING & COMPLIANCE SVCS	Most Recent 12 Months	(13)	(13)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(12)	(173)
575.7 - MKT FACILITATION, MONITORING & COMPLIANCE SVCS	Previous 12 Months	112	(13)	(13)	(13)	(13)	(13)	(14)	(13)	(13)	111	(13)	(14)	91
	Increase		-										2	2
	(Decrease)	(125)		(2)	(2)	(2)	(2)	(1)	(2)	(2)	(126)	(2)		(266)
580 - OPERATION SUPRV & ENGR	Most Recent 12 Months	158	204	129	203	121	149	206	185	119	114	88	93	1,769
580 - OPERATION SUPRV & ENGR	Previous 12 Months	134	147	167	138	95	93	116	91	77	102	118	148	1,426
	Increase	24	57		65	26	56	90	94	42	12			466
	(Decrease)			(38)								(30)	(55)	(123)
581 - LOAD DISPATCHING	Most Recent 12 Months	65	101	76	72	70	81	57	93	85	58	71	56	885
581 - LOAD DISPATCHING	Previous 12 Months	67	76	80	79	73	84	90	73	80	91	85	96	974
	Increase		25						20	5				50
	(Decrease)	(2)		(4)	(7)	(3)	(3)	(33)			(33)	(14)	(40)	(139)
582 - STATION EXPENSES	Most Recent 12 Months	153	182	137	154	133	102	145	180	174	137	115	168	1,780
582 - STATION EXPENSES	Previous 12 Months	84	230	108	150	143	186	104	153	249	189	57	94	1,747
	Increase	69		29	4			41	27			58	74	302
	(Decrease)		(48)			(10)	(84)			(75)	(52)			(269)
583 - OVERHEAD LINE EXPENSES	Most Recent 12 Months	438	537	441	476	1,347	1,318	290	595	432	500	494	468	7,336
583 - OVERHEAD LINE EXPENSES	Previous 12 Months	345	365	195	289	290	289	450	392	405	406	370	420	4,216
	Increase	93	172	246	187	1,057	1,029		203	27	94	124	48	3,280
	(Decrease)							(160)						(160)
584 - UNDERGROUND LINE EXPENSES	Most Recent 12 Months	-	-	-	-	-	-	-	-	-	-	-	-	-
584 - UNDERGROUND LINE EXPENSES	Previous 12 Months	11	12	-	-	-	12	-	-	-	-	-	1	36
	Increase			-	-	-		-	-	-	-	-		-
	(Decrease)	(11)	(12)				(12)						(1)	(36)

Kentucky Utilities Company

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"000 Omitted"

Account Number and Account Title	Year / Change	Nov 1st Month	Dec 2nd Month	Jan 3rd Month	Feb 4th Month	Mar 5th Month	Apr 6th Month	May 7th Month	Jun 8th Month	Jul 9th Month	Aug 10th Month	Sep 11th Month	Oct 12th Month	Total
586 - METER EXPENSE	Most Recent 12 Months	564	694	587	606	647	655	611	679	699	686	643	730	7,801
586 - METER EXPENSE	Previous 12 Months	672	489	670	667	671	645	643	681	682	788	684	699	7,991
	Increase		205				10			17			31	263
	(Decrease)	(108)		(83)	(61)	(24)		(32)	(2)		(102)	(41)		(453)
587 - CUSTOMER INSTALLATIONS EXPENSES	Most Recent 12 Months	(6)	(2)	9	(2)	(6)	(7)	(13)	(8)	(4)	-	(5)	(1)	(45)
587 - CUSTOMER INSTALLATIONS EXPENSES	Previous 12 Months	(6)	(4)	(2)	(4)	(6)	(8)	(13)	(10)	(8)	(9)	(6)	2	(74)
	Increase	-	2	11	2	-	1	-	2	4	9	1		32
	(Decrease)												(3)	(3)
588 - MISC DISTRIBUTION EXPENSES	Most Recent 12 Months	308	443	290	356	355	361	398	395	367	404	335	386	4,398
588 - MISC DISTRIBUTION EXPENSES	Previous 12 Months	361	589	318	404	370	394	283	285	269	450	371	318	4,412
	Increase							115	110	98			68	391
	(Decrease)	(53)	(146)	(28)	(48)	(15)	(33)				(46)	(36)		(405)
589 - RENTS	Most Recent 12 Months	-	2	-	-	-	-	5	-	-	1	2	-	10
589 - RENTS	Previous 12 Months	-	-	1	2	1	-	4	-	1	1	1	-	11
	Increase	-	2				-	1	-		-	1	-	4
	(Decrease)			(1)	(2)	(1)				(1)				(5)
590 - MTCE OF SUPRV & ENGR	Most Recent 12 Months	16	2	38	11	17	1	6	12	13	9	2	5	132
590 - MTCE OF SUPRV & ENGR	Previous 12 Months	7	1	-	1	1	1	-	1	3	-	-	2	17
	Increase	9	1	38	10	16	-	6	11	10	9	2	3	115
	(Decrease)													-
592 - MTCE OF STATION EQUIPMENT	Most Recent 12 Months	98	145	72	68	94	82	126	68	65	88	131	112	1,149
592 - MTCE OF STATION EQUIPMENT	Previous 12 Months	45	83	78	84	47	60	60	90	79	61	61	58	806
	Increase	53	62			47	22	66			27	70	54	401
	(Decrease)			(6)	(16)				(22)	(14)				(58)
593 - MTCE OF OVERHEAD LINES	Most Recent 12 Months	2,735	3,038	2,231	3,181	1,723	3,314	3,475	2,962	2,761	2,870	2,268	3,002	33,560
593 - MTCE OF OVERHEAD LINES	Previous 12 Months	2,345	3,003	2,798	2,557	2,466	2,874	3,224	2,862	3,072	2,243	2,627	2,408	32,479
	Increase	390	35		624		440	251	100		627		594	3,061
	(Decrease)			(567)		(743)				(311)		(359)		(1,980)
594 - MTCE OF UNDERGROUND LINES	Most Recent 12 Months	45	48	97	45	34	47	44	36	37	57	50	44	584
594 - MTCE OF UNDERGROUND LINES	Previous 12 Months	29	77	62	8	38	49	51	40	57	46	44	38	539
	Increase	16		35	37						11	6	6	111
	(Decrease)		(29)			(4)	(2)	(7)	(4)	(20)				(66)
595 - MTCE OF LINE TRANSFORMERS	Most Recent 12 Months	1	16	9	4	17	7	16	7	11	12	3	13	116
595 - MTCE OF LINE TRANSFORMERS	Previous 12 Months	26	15	8	9	20	8	5	7	6	1	1	12	118
	Increase		1	1				11	-	5	11	2	1	32
	(Decrease)	(25)			(5)	(3)	(1)							(34)
598 - MTCE OF MISC DISTRIBUTION PLANT	Most Recent 12 Months	6	4	10	53	328	27	55	52	25	10	3	4	577
598 - MTCE OF MISC DISTRIBUTION PLANT	Previous 12 Months	1	1	2	2	10	2	6	4	13	2	2	1	46
	Increase	5	3	8	51	318	25	49	48	12	8	1	3	531
	(Decrease)													-

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"000 Omitted"

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901 - SUPERVISION	Most Recent 12 Months	247	275	284	274	307	269	275	278	310	305	272	321	3,417
901 - SUPERVISION	Previous 12 Months	196	223	251	236	241	253	244	317	250	271	264	278	3,024
	Increase	51	52	33	38	66	16	31		60	34	8	43	432
	(Decrease)								(39)					(39)
902 - METER READING EXPENSES	Most Recent 12 Months	391	424	425	402	391	453	414	395	424	416	421	435	4,991
902 - METER READING EXPENSES	Previous 12 Months	414	445	394	418	424	418	417	398	452	393	407	436	5,016
	Increase			31			35				23	14		103
	(Decrease)	(23)	(21)		(16)	(33)		(3)	(3)	(28)			(1)	(128)
903 - CUST RECORDS AND COLLECTION EXP	Most Recent 12 Months	1,303	1,390	1,372	1,340	1,473	1,430	1,395	1,480	1,331	1,380	1,359	1,521	16,774
903 - CUST RECORDS AND COLLECTION EXP	Previous 12 Months	1,151	1,365	1,177	1,227	1,228	1,346	1,440	1,127	1,307	1,367	1,268	1,497	15,500
	Increase	152	25	195	113	245	84		353	24	13	91	24	1,319
	(Decrease)							(45)						(45)
904 - UNCOLLECTIBLE ACCOUNTS	Most Recent 12 Months	268	39	675	492	487	328	338	450	748	1,085	1,371	778	7,059
904 - UNCOLLECTIBLE ACCOUNTS	Previous 12 Months	35	1,365	(22)	392	(363)	133	(27)	313	319	870	49	734	3,798
	Increase	233		697	100	850	195	365	137	429	215	1,322	44	4,587
	(Decrease)		(1,326)											(1,326)
905 - MISC CUSTOMER ACCOUNTS EXPENSES	Most Recent 12 Months	39	33	31	10	10	22	16	8	5	12	23	3	212
905 - MISC CUSTOMER ACCOUNTS EXPENSES	Previous 12 Months	48	49	50	14	18	46	42	42	46	38	44	54	491
	Increase													-
	(Decrease)	(9)	(16)	(19)	(4)	(8)	(24)	(26)	(34)	(41)	(26)	(21)	(51)	(279)
907 - SUPERVISION	Most Recent 12 Months	27	31	33	30	33	28	45	62	(7)	29	28	57	396
907 - SUPERVISION	Previous 12 Months	22	19	23	22	23	22	20	22	20	28	26	26	273
	Increase	5	12	10	8	10	6	25	40		1	2	31	150
	(Decrease)									(27)				(27)
908 - CUSTOMER ASSISTANCE EXPENSES	Most Recent 12 Months	1,408	1,218	780	1,432	885	1,182	1,452	2,668	1,461	1,519	1,668	1,587	17,260
908 - CUSTOMER ASSISTANCE EXPENSES	Previous 12 Months	924	958	1,197	1,493	1,054	1,955	1,897	1,498	1,427	1,923	1,906	1,520	17,752
	Increase	484	260						1,170	34			67	2,015
	(Decrease)			(417)	(61)	(169)	(773)	(445)			(404)	(238)		(2,507)
909 - INFO AND INSTRUCTIONAL ADV EXP	Most Recent 12 Months	10	100	14	14	37	59	17	27	18	38	40	19	393
909 - INFO AND INSTRUCTIONAL ADV EXP	Previous 12 Months	34	20	27	16	66	42	10	46	19	45	9	18	352
	Increase		80				17	7				31	1	136
	(Decrease)	(24)		(13)	(2)	(29)			(19)	(1)	(7)			(95)
910 - MISC CUST SRVCE AND INFORMATION EXP	Most Recent 12 Months	22	25	26	28	52	43	12	105	104	48	43	71	579
910 - MISC CUST SRVCE AND INFORMATION EXP	Previous 12 Months	45	80	19	20	31	38	21	59	29	18	55	31	446
	Increase			7	8	21	5		46	75	30		40	232
	(Decrease)	(23)	(55)					(9)				(12)		(99)
912 - GEN MKTG AND MKTG PGMS	Most Recent 12 Months	-	-	-	-	-	-	-	-	-	-	-	-	-
912 - GEN MKTG AND MKTG PGMS	Previous 12 Months	-	-	-	-	-	-	-	-	42	-	-	-	42
	Increase	-	-	-	-	-	-	-	-		-	-	-	-
	(Decrease)									(42)				(42)

Attachment to Response to PSC-1 Question No. 29(a)
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"000 Omitted"

Account Number and Account Title	Year / Change	Nov 1st Month	Dec 2nd Month	Jan 3rd Month	Feb 4th Month	Mar 5th Month	Apr 6th Month	May 7th Month	Jun 8th Month	Jul 9th Month	Aug 10th Month	Sep 11th Month	Oct 12th Month	Total
913 - ADVERTISING EXPENSES	Most Recent 12 Months	-	-	-	-	-	4	-	5	-	-	84	1	94
913 - ADVERTISING EXPENSES	Previous 12 Months	-	-	-	-	-	-	-	-	-	-	-	-	-
	Increase	-	-	-	-	-	4	-	5	-	-	84	1	94
	(Decrease)													-
920 - GENERAL & ADMIN SALARIES	Most Recent 12 Months	2,036	2,649	3,072	2,678	3,083	2,952	2,600	2,754	3,102	2,512	2,883	2,853	33,174
920 - GENERAL & ADMIN SALARIES	Previous 12 Months	1,394	1,484	2,547	1,921	1,924	2,217	2,130	2,114	2,574	2,362	2,663	2,984	26,314
	Increase	642	1,165	525	757	1,159	735	470	640	528	150	220		6,991
	(Decrease)												(131)	(131)
921 - OFFICE SUPPLIES & EXPENSE	Most Recent 12 Months	689	762	498	535	1,110	819	852	86	592	538	514	442	7,437
921 - OFFICE SUPPLIES & EXPENSE	Previous 12 Months	873	830	696	423	645	605	522	478	560	471	579	411	7,093
	Increase				112	465	214	330		32	67		31	1,251
	(Decrease)	(184)	(68)	(198)					(392)			(65)		(907)
922 - ADMINISTRATIVE EXP TRANSF - CREDIT	Most Recent 12 Months	(312)	(411)	(424)	(389)	(429)	(421)	(402)	(411)	(403)	(342)	(387)	(402)	(4,733)
922 - ADMINISTRATIVE EXP TRANSF - CREDIT	Previous 12 Months	(259)	(231)	(291)	(216)	(222)	(314)	(302)	(482)	(343)	(318)	(403)	(426)	(3,807)
	Increase								71			16	24	111
	(Decrease)	(53)	(180)	(133)	(173)	(207)	(107)	(100)		(60)	(24)			(1,037)
923 - OUTSIDE SERVICES EMPLOYED	Most Recent 12 Months	1,119	1,714	1,218	1,426	1,541	1,375	1,497	2,451	1,490	955	1,771	1,435	17,992
923 - OUTSIDE SERVICES EMPLOYED	Previous 12 Months	570	825	892	1,373	1,654	1,088	1,308	1,520	1,070	1,382	1,466	1,355	14,503
	Increase	549	889	326	53		287	189	931	420		305	80	4,029
	(Decrease)					(113)					(427)			(540)
924 - PROPERTY INSURANCE	Most Recent 12 Months	480	502	572	499	537	452	199	456	405	406	456	403	5,367
924 - PROPERTY INSURANCE	Previous 12 Months	431	430	489	430	435	497	480	498	521	480	480	523	5,694
	Increase	49	72	83	69	102								375
	(Decrease)						(45)	(281)	(42)	(116)	(74)	(24)	(120)	(702)
925 - INJURIES AND DAMAGES	Most Recent 12 Months	155	33	238	193	247	411	486	(81)	588	298	(68)	607	3,107
925 - INJURIES AND DAMAGES	Previous 12 Months	204	(72)	259	235	99	448	201	58	401	218	28	475	2,554
	Increase		105			148		285		187	80		132	937
	(Decrease)	(49)		(21)	(42)		(37)		(139)			(96)		(384)
926 - EMPLOYEE PENSIONS & BENEFITS	Most Recent 12 Months	2,743	2,601	3,236	2,186	3,182	2,702	1,461	2,104	2,327	2,280	2,140	2,346	29,308
926 - EMPLOYEE PENSIONS & BENEFITS	Previous 12 Months	2,793	2,037	2,826	3,726	10,437	3,253	3,215	3,032	3,218	3,254	3,048	2,883	43,722
	Increase		564	410										974
	(Decrease)	(50)			(1,540)	(7,255)	(551)	(1,754)	(928)	(891)	(974)	(908)	(537)	(15,388)
927 - FRANCHISE REQUIREMENTS	Most Recent 12 Months	-	1	-	-	-	1	1	-	-	-	-	1	4
927 - FRANCHISE REQUIREMENTS	Previous 12 Months	-	-	-	-	-	-	-	-	1	1	1	1	4
	Increase	-	1	-	-	-	1	1	-				-	3
	(Decrease)									(1)	(1)	(1)		(3)
928 - REGULATORY COMMISSION EXPENSES	Most Recent 12 Months	178	134	104	124	226	123	75	523	73	7	107	82	1,756
928 - REGULATORY COMMISSION EXPENSES	Previous 12 Months	90	93	141	164	244	164	173	181	152	179	238	157	1,976
	Increase	88	41						342					471
	(Decrease)			(37)	(40)	(18)	(41)	(98)		(79)	(172)	(131)	(75)	(691)

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929 - DUPLICATE CHARGES - CREDIT	Most Recent 12 Months	-	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	(4)
929 - DUPLICATE CHARGES - CREDIT	Previous 12 Months	-	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	(4)
	Increase	-	-	-	-	-	-	-	-	-	-	-	-	-
	(Decrease)													-
930.1 - GENERAL ADVERTISING EXPENSES	Most Recent 12 Months	24	40	75	38	41	207	65	(6)	141	-	232	4	861
930.1 - GENERAL ADVERTISING EXPENSES	Previous 12 Months	105	31	15	135	38	74	11	15	45	8	94	33	604
	Increase		9	60		3	133	54		96		138		493
	(Decrease)	(81)			(97)				(21)		(8)		(29)	(236)
930.2 - MISCELLANEOUS GENERAL EXP	Most Recent 12 Months	433	314	468	461	324	351	349	297	327	256	244	306	4,130
930.2 - MISCELLANEOUS GENERAL EXP	Previous 12 Months	358	392	343	383	277	354	314	263	246	272	296	317	3,815
	Increase	75		125	78	47		35	34	81				475
	(Decrease)		(78)				(3)				(16)	(52)	(11)	(160)
931 - RENTS	Most Recent 12 Months	243	192	56	46	36	43	43	849	200	253	229	251	2,441
931 - RENTS	Previous 12 Months	222	235	236	235	238	233	379	44	246	208	247	245	2,768
	Increase	21							805		45		6	877
	(Decrease)		(43)	(180)	(189)	(202)	(190)	(336)		(46)		(18)		(1,204)
935 - MTCE OF GEN PLNT & EQ	Most Recent 12 Months	198	144	264	176	308	132	207	242	212	151	157	228	2,419
935 - MTCE OF GEN PLNT & EQ	Previous 12 Months	1,268	754	743	794	761	791	539	388	438	1,178	169	205	8,028
	Increase												23	23
	(Decrease)	(1,070)	(610)	(479)	(618)	(453)	(659)	(332)	(146)	(226)	(1,027)	(12)		(5,632)

Kentucky Utilities Company
Total Company

Account	Base Period	2013	2012	2011	Base Period vs. '13	'13 vs. '12	'12 vs. '11
	REPORTING YEARS				COMPARISONS		
1. POWER PRODUCTION EXPENSES							
A. Steam Power Generation							
Operation							
(500) Operation Supervision and Engineering	10,111,063	7,806,935	6,479,211	5,675,691	29.51%	20.49%	14.16%
(501) Fuel	497,275,801	506,045,568	465,087,965	490,008,153	-1.73%	8.81%	-5.09%
(502) Steam Expenses	21,270,620	20,115,723	17,980,818	18,117,669	5.74%	11.87%	-0.76%
(504) Steam Transferred-Cr.	-	-	-	-	0.00%	0.00%	0.00%
(505) Electric Expenses	8,107,434	7,672,270	7,868,693	7,028,116	5.67%	-2.50%	11.96%
(506) Miscellaneous Steam Power Expenses	29,327,708	26,423,877	23,482,008	24,491,050	10.99%	12.53%	-4.12%
(507) Rents	9,869	11,913	16,193	14,923	-17.16%	-26.43%	8.51%
(509) Allowances	190,456	239,163	143,906	115,585	-20.37%	66.19%	24.50%
TOTAL Operation	**566,292,951**	**568,315,449**	**521,058,794**	**545,451,187**	-0.36%	9.07%	-4.47%
Maintenance							
(510) Maintenance Supervision and Engineering	8,785,900	7,415,049	8,384,146	7,518,383	18.49%	-11.56%	11.52%
(511) Maintenance of Structures	6,467,581	6,097,301	6,027,944	6,215,716	6.07%	1.15%	-3.02%
(512) Maintenance of Boiler Plant	50,588,178	38,503,416	46,985,535	38,089,352	31.39%	-18.05%	23.36%
(513) Maintenance of Electric Plant	12,116,254	6,317,653	20,330,600	12,147,802	91.78%	-68.93%	67.36%
(514) Maintenance of Miscellaneous Steam Plant	2,166,125	1,934,589	1,704,407	2,376,947	11.97%	13.51%	-28.29%
TOTAL Maintenance	**80,124,038**	**60,268,008**	**83,432,632**	**66,348,200**	32.95%	-27.76%	25.75%
TOTAL Power Production Expenses - Steam Power	**646,416,989**	**628,583,457**	**604,491,426**	**611,799,387**	2.84%	3.99%	-1.19%
B. Hydraulic Power Generation							
Operation							
(535) Operation Supervision and Engineering	6,453	9,463	12,939	7,598	-31.81%	-26.86%	70.29%
(539) Misc. Hydraulic Power Generation Exp.	101,286	56,980	11,079	57,700	77.76%	414.31%	-80.80%
TOTAL Operation	**107,739**	**66,443**	**24,018**	**65,298**	62.15%	176.64%	-63.22%
Maintenance							
(541) Maintenance Supervision and Engineering	172,587	128,762	132,109	113,239	34.04%	-2.53%	16.66%
(542) Maintenance of Structures	202,201	181,172	128,512	163,161	11.61%	40.98%	-21.24%
(543) Maintenance of Reservoirs, Dams, and Waterways	1,950	1,600	-	42,400	21.88%	100.00%	-100.00%
(544) Maintenance of Electric Plant	158,687	64,521	39,540	97,829	145.95%	63.18%	-59.58%
(545) Maintenance of Misc. Hydraulic Plant	6,467	13,950	5,778	10,289	-53.64%	141.43%	-43.84%
TOTAL Maintenance	**541,892**	**390,005**	**305,939**	**426,918**	38.94%	27.48%	-28.34%
TOTAL Power Production Expenses - Hydraulic Power	**649,631**	**456,448**	**329,957**	**492,216**	42.32%	38.34%	-32.96%
C. Other Power Generation							
Operation							
(546) Operation Supervision and Engineering	288,476	222,336	201,231	193,379	29.75%	10.49%	4.06%
(547) Fuel	75,809,965	29,579,752	39,394,340	32,640,489	156.29%	-24.91%	20.69%
(548) Generation Expenses	175,769	410,014	412,784	323,470	-57.13%	-0.67%	27.61%
(549) Miscellaneous Other Power Generation Expenses	165,143	101,061	95,433	131,803	63.41%	5.90%	-27.59%
(550) Rents	15,317	19,359	33,236	32,062	-20.88%	-41.75%	3.66%
TOTAL Operation	**76,454,670**	**30,332,522**	**40,137,024**	**33,321,203**	152.06%	-24.43%	20.45%
Maintenance							
(551) Maintenance Supervision and Engineering	96,385	44,062	47,953	57,259	118.75%	-8.11%	-16.25%
(552) Maintenance of Structures	171,718	212,796	191,025	304,697	-19.30%	11.40%	-37.31%
(553) Maintenance of Generating and Electric Plant	1,947,568	2,028,949	1,920,181	1,976,711	-4.01%	5.66%	-2.86%
(554) Maintenance of Misc. Other Power Gen. Plant	257,603	181,586	269,589	449,694	41.86%	-32.64%	-40.05%
TOTAL Maintenance	**2,473,274**	**2,467,393**	**2,428,748**	**2,788,361**	0.24%	1.59%	-12.90%
TOTAL Power Production Expenses - Other Power	**78,927,944**	**32,799,915**	**42,565,772**	**36,109,564**	140.63%	-22.94%	17.88%

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Account	Base Period	2013	2012	2011	Base Period vs. '13	'13 vs. '12	'12 vs. '11
	REPORTING YEARS				COMPARISONS		
D. Other Power Supply Expenses							
(555) Purchased Power	104,395,643	79,098,106	105,046,895	109,114,948	31.98%	-24.70%	-3.73%
(556) System Control and Load Dispatching	1,532,706	1,661,600	1,798,929	1,929,863	-7.76%	-7.63%	-6.78%
(557) Other Expenses	(633,185)	158,321	286,988	569,812	-499.94%	-44.83%	-49.63%
TOTAL Other Power Supply Expenses	**105,295,164**	**80,918,027**	**107,132,812**	**111,614,623**	30.13%	-24.47%	-4.02%
TOTAL Power Production Expenses	**831,289,728**	**742,757,847**	**754,519,967**	**760,015,790**	11.92%	-1.56%	-0.72%
2. TRANSMISSION EXPENSES							
Operation							
(560) Operation Supervision and Engineering	1,615,658	1,698,267	1,498,401	1,420,030	-4.86%	13.34%	5.52%
(561) Load Dispatching	3,359,000	3,692,733	3,180,833	2,707,094	-9.04%	16.09%	17.50%
(562) Station Expenses	886,723	869,020	854,494	767,907	2.04%	1.70%	11.28%
(563) Overhead Lines Expense	982,181	700,333	538,526	466,728	40.24%	30.05%	15.38%
(565) Transmission of Electricity by Others	3,732,010	2,548,745	2,949,433	2,476,360	46.43%	-13.59%	19.10%
(566) Miscellaneous Transmission Expenses	10,919,132	9,754,936	12,518,655	12,483,188	11.93%	-22.08%	0.28%
(567) Rents	84,761	191,576	146,274	97,338	-55.76%	30.97%	50.27%
TOTAL Operation	**21,579,465**	**19,455,610**	**21,686,616**	**20,418,645**	10.92%	-10.29%	6.21%
Maintenance							
(570) Maintenance of Station Equipment	2,360,857	2,431,735	1,814,141	1,948,538	-2.91%	34.04%	-6.90%
(571) Maintenance of Overhead Lines	5,435,226	5,269,858	5,184,096	4,736,339	3.14%	1.65%	9.45%
(573) Maintenance of Misc. Transmission Plant	270,403	478,660	768,932	610,057	-43.51%	-37.75%	26.04%
TOTAL Maintenance	**8,066,486**	**8,180,253**	**7,767,169**	**7,294,934**	-1.39%	5.32%	6.47%
TOTAL Transmission Expenses	**29,645,951**	**27,635,863**	**29,453,785**	**27,713,579**	7.27%	-6.17%	6.28%
3. REGIONAL MARKET EXPENSES							
Operation							
(575) MISO Day 1 and 2 Expense	47,288	(160,278)	1,343,428	1,412,238	-129.50%	-111.93%	-4.87%
TOTAL Operation	**47,288**	**(160,278)**	**1,343,428**	**1,412,238**	-129.50%	-111.93%	-4.87%
4. DISTRIBUTION EXPENSES							
Operation							
(580) Operation Supervision and Engineering	1,427,571	1,505,817	1,793,303	1,495,447	-5.20%	-16.03%	19.92%
(581) Load Dispatching	975,642	996,486	928,597	693,609	-2.09%	7.31%	33.88%
(582) Stations Expenses	1,761,201	1,769,089	1,707,302	1,386,015	-0.45%	3.62%	23.18%
(583) Overhead Line Expenses	6,240,564	4,481,497	3,771,523	3,418,007	39.25%	18.82%	10.34%
(584) Underground Line Expenses	60	12,895	218,684	265,333	-99.53%	-94.10%	-17.58%
(585) Street Lighting and Signal System Expenses	-	159	-	22,470	-100.00%	100.00%	-100.00%
(586) Meter Expenses	7,876,161	7,789,095	7,748,825	7,538,232	1.12%	0.52%	2.79%
(587) Customer Installations Expenses	(26,060)	(71,787)	(75,461)	(79,639)	-63.70%	-4.87%	-5.25%
(588) Miscellaneous Expenses	4,087,007	4,213,551	5,201,796	5,124,964	-3.00%	-19.00%	1.50%
(589) Rents	(519)	12,169	12,128	13,269	-104.26%	0.34%	-8.60%
TOTAL Operation	**22,341,627**	**20,708,971**	**21,306,697**	**19,877,707**	7.88%	-2.81%	7.19%
Maintenance							
(590) Maintenance Supervision and Engineering	68,061	27,790	105,336	69,784	144.91%	-73.62%	50.95%
(591) Maintenance of Structures	-	-	-	-	0.00%	0.00%	0.00%
(592) Maintenance of Station Equipment	1,080,842	921,674	887,910	666,810	17.27%	3.80%	33.16%
(593) Maintenance of Overhead Lines	35,843,130	32,904,334	32,888,068	26,227,833	8.93%	0.05%	25.39%
(594) Maintenance of Underground Lines	905,914	526,617	547,732	479,392	72.03%	-3.85%	14.26%
(595) Maintenance of Line Transformers	112,966	93,656	210,050	127,331	20.62%	-55.41%	64.96%
(596) Maintenance of Street Lighting and Signal Systems	17	40	-	-	-57.50%	100.00%	0.00%
(598) Maintenance of Miscellaneous Distribution Plant	493,857	53,914	92,205	(1,103,830)	816.01%	-41.53%	-108.35%
TOTAL Maintenance	**38,504,787**	**34,528,025**	**34,731,301**	**26,467,320**	11.52%	-0.59%	31.22%
TOTAL Distribution Expenses	**60,846,414**	**55,236,996**	**56,037,998**	**46,345,027**	10.16%	-1.43%	20.91%

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Account	REPORTING YEARS Base Period	2013	2012	2011	COMPARISONS Base Period vs. '13	'13 vs. '12	'12 vs. '11
5. CUSTOMER ACCOUNTS EXPENSES							
Operation							
(901) Supervision	3,226,328	3,127,294	2,640,940	2,722,056	3.17%	18.42%	-2.98%
(902) Meter Reading Expenses	5,348,146	4,972,870	4,977,964	4,836,309	7.55%	-0.10%	2.93%
(903) Customer Records and Collection Expenses	17,675,369	15,676,714	15,345,284	14,012,026	12.75%	2.16%	9.52%
(904) Uncollectible Accounts	7,244,660	2,705,111	4,694,519	5,911,868	167.81%	-42.38%	-20.59%
(905) Miscellaneous Customer Accounts Expenses	191,700	466,836	643,909	753,506	-58.94%	-27.50%	-14.54%
TOTAL Customer Accounts Expenses	**33,686,203**	**26,948,825**	**28,302,616**	**28,235,765**	25.00%	-4.78%	0.24%
6. CUSTOMER SERVICE AND INFORMATIONAL EXP.							
Operation							
(907) Supervision	330,409	290,506	231,388	209,306	13.74%	25.55%	10.55%
(908) Customer Assistance Expenses	18,023,880	18,497,202	13,559,663	13,127,928	-2.56%	36.41%	3.29%
(909) Informational and Instructional Expenses	328,975	407,113	308,912	155,032	-19.19%	31.79%	99.26%
(910) Misc. Customer Service and Information Expenses	697,644	368,059	522,259	308,037	89.55%	-29.53%	69.54%
TOTAL Customer Service and Informational Expenses	**19,380,908**	**19,562,880**	**14,622,222**	**13,800,303**	-0.93%	33.79%	5.96%
7. SALES EXPENSES							
Operation							
(912) Demonstrating and Selling Expenses	-	41,970	-	-	-100.00%	100.00%	0.00%
(913) Advertising Expenses	74,628	-	1,823	33,461	100.00%	-100.00%	-94.55%
TOTAL SALES EXPENSES	**74,628**	**41,970**	**1,823**	**33,461**	77.81%	2202.25%	-94.55%
8. ADMINISTRATIVE AND GENERAL EXPENSES							
Operation							
(920) Administrative and General Salaries	34,339,229	28,120,718	22,994,038	21,604,416	22.11%	22.30%	6.43%
(921) Office Supplies and Expenses	9,318,871	6,840,312	7,794,286	7,356,115	36.23%	-12.24%	5.96%
(Less) (922) Administrative Exp. Transferred-Credit	(4,768,196)	(4,039,449)	(3,381,992)	(2,610,773)	18.04%	19.44%	29.54%
(923) Outside Services Employed	21,917,116	15,940,151	7,429,128	8,618,092	37.50%	114.56%	-13.80%
(924) Property Insurance	4,742,571	5,815,112	4,815,215	4,205,919	-18.44%	20.77%	14.49%
(925) Injuries and Damages	3,172,711	2,610,183	2,783,107	3,080,346	21.55%	-6.21%	-9.65%
(926) Employee Pensions and Benefits	31,434,386	44,236,727	34,633,474	40,898,849	-28.94%	27.73%	-15.32%
(927) Franchise Requirements	(661)	3,811	3,830	3,596	-117.34%	-0.50%	6.51%
(928) Regulatory Commission Expenses	1,315,353	2,105,465	1,293,060	1,866,287	-37.53%	62.83%	-30.71%
(929) (Less) Duplicate Charges-Cr.	661	(3,812)	(3,830)	(3,596)	-117.34%	-0.47%	6.51%
(930.1) General Advertising Expenses	722,868	531,765	741,500	795,814	35.94%	-28.29%	-6.82%
(930.2) Miscellaneous General Expenses	4,185,382	3,811,848	3,700,337	2,963,630	9.80%	3.01%	24.86%
(931) Rents	2,483,335	2,773,977	2,644,079	2,263,156	-10.48%	4.91%	16.83%
TOTAL Operation	**108,863,626**	**108,746,808**	**85,446,232**	**91,041,851**	0.11%	27.27%	-6.15%
Maintenance							
(935) Maintenance of General Plant	2,372,067	5,924,335	13,867,698	12,977,636	-59.96%	-57.28%	6.86%
TOTAL Admin & General Expenses	**111,235,693**	**114,671,143**	**99,313,930**	**104,019,487**	-3.00%	15.46%	-4.52%
TOTAL Electric Operation and Maintenance Expenses	**1,086,206,813**	**986,695,246**	**983,595,769**	**981,575,650**	10.09%	0.32%	0.21%

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Account	Base Period	2013	2012	2011	Base Period vs. '13	'13 vs. '12	'12 vs. '11
	REPORTING YEARS				COMPARISONS		
1. POWER PRODUCTION EXPENSES							
A. Steam Power Generation							
Operation							
(500) Operation Supervision and Engineering	8,772,287	6,742,929	5,570,339	4,865,017	30.10%	21.05%	14.50%
(501) Fuel	436,530,344	443,345,617	406,009,180	425,197,215	-1.54%	9.20%	-4.51%
(502) Steam Expenses	18,454,241	17,374,154	15,458,556	15,529,874	6.22%	12.39%	-0.46%
(504) Steam Transferred-Cr.	-	-	-	-	0.00%	0.00%	0.00%
(505) Electric Expenses	7,033,953	6,626,618	6,764,911	6,024,272	6.15%	-2.04%	12.29%
(506) Mixcellaneous Steam Power Expenses	25,444,513	22,834,909	20,186,376	20,992,928	11.43%	13.12%	-3.84%
(507) Rents	8,562	10,289	13,921	12,792	-16.79%	-26.09%	8.83%
(509) Allowances	165,238	206,567	123,719	99,076	-20.01%	66.97%	24.87%
TOTAL Operation	**496,409,138**	**497,141,084**	**454,127,002**	**472,721,174**	-0.15%	9.47%	-3.93%
Maintenance							
(510) Maintenance Supervision and Engineering	7,622,586	6,404,453	7,208,058	6,444,512	19.02%	-11.15%	11.85%
(511) Maintenance of Structures	5,611,228	5,316,003	5,175,935	5,327,909	5.55%	2.71%	-2.85%
(512) Maintenance of Boiler Plant	44,408,505	35,488,478	40,789,415	33,051,463	25.13%	-13.00%	23.41%
(513) Maintenance of Electric Plant	10,636,175	5,794,773	17,714,358	10,541,073	83.55%	-67.29%	68.05%
(514) Maintenance of Miscellaneous Steam Plant	1,879,315	1,691,874	1,462,608	2,037,441	11.08%	15.68%	-28.21%
TOTAL Maintenance	**70,157,809**	**54,695,581**	**72,350,374**	**57,402,398**	28.27%	-24.40%	26.04%
TOTAL Power Production Expenses - Steam Power	**566,566,947**	**551,836,665**	**526,477,376**	**530,123,572**	2.67%	4.82%	-0.69%
B. Hydraulic Power Generation							
Operation							
(535) Operation Supervision and Engineering	5,632	8,233	11,207	6,571	-31.59%	-26.54%	70.54%
(539) Misc. Hydraulic Power Generation Exp.	88,395	49,578	9,596	49,903	78.29%	416.65%	-80.77%
TOTAL Operation	**94,027**	**57,811**	**20,803**	**56,475**	62.65%	177.90%	-63.16%
Maintenance							
(541) Maintenance Supervision and Engineering	150,621	112,035	114,425	97,938	34.44%	-2.09%	16.83%
(542) Maintenance of Structures	176,466	157,638	111,310	141,114	11.94%	41.62%	-21.12%
(543) Maintenance of Reservoirs, Dams, and Waterways	1,702	1,392	-	36,671	22.27%	0.00%	0.00%
(544) Maintenance of Electric Plant	139,302	56,527	34,517	84,890	146.43%	63.77%	-59.34%
(545) Maintenance of Misc. Hydraulic Plant	5,644	12,138	5,005	8,899	-53.50%	142.52%	-43.76%
TOTAL Maintenance	**473,735**	**339,730**	**265,257**	**369,511**	39.44%	28.08%	-28.21%
TOTAL Power Production Expenses - Hydraulic Power	**567,762**	**397,541**	**286,060**	**425,986**	42.82%	38.97%	-32.85%
C. Other Power Generation							
Operation							
(546) Operation Supervision and Engineering	251,500	193,253	174,135	166,935	30.14%	10.98%	4.31%
(547) Fuel	66,549,287	25,914,768	34,390,191	28,323,294	156.80%	-24.64%	21.42%
(548) Generation Expenses	153,239	356,382	357,204	279,236	-57.00%	-0.23%	27.92%
(549) Miscellaneous Other Power Generation Expenses	143,976	87,841	82,583	113,779	63.90%	6.37%	-27.42%
(550) Rents	13,354	16,827	28,761	27,678	-20.64%	-41.49%	3.91%
TOTAL Operation	**67,111,356**	**26,569,071**	**35,032,874**	**28,910,922**	152.59%	-24.16%	21.18%
Maintenance							
(551) Maintenance Supervision and Engineering	84,031	38,298	41,496	49,429	119.41%	-7.71%	-16.05%
(552) Maintenance of Structures	149,707	184,960	165,304	263,030	-19.06%	11.89%	-37.15%
(553) Maintenance of Generating and Electric Plant	1,697,934	1,763,548	1,661,635	1,706,401	-3.72%	6.13%	-2.62%
(554) Maintenance of Misc. Other Power Gen. Plant	224,584	157,833	233,290	388,200	42.29%	-32.34%	-39.90%
TOTAL Maintenance	**2,156,256**	**2,144,639**	**2,101,725**	**2,407,060**	0.54%	2.04%	-12.68%
TOTAL Power Production Expenses - Other Power	**69,267,612**	**28,713,710**	**37,134,599**	**31,317,982**	141.24%	-22.68%	18.57%

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Account	REPORTING YEARS Base Period	2013	2012	2011	COMPARISONS Base Period vs. '13	'13 vs. '12	'12 vs. '11
D. Other Power Supply Expenses							
(555) Purchased Power	91,621,173	69,264,876	91,666,659	94,674,385	32.28%	-24.44%	-3.18%
(556) System Control and Load Dispatching	1,341,225	1,449,709	1,562,725	1,672,598	-7.48%	-7.23%	-6.57%
(557) Other Expenses	(549,658)	136,859	246,945	488,891	-501.62%	-44.58%	-49.49%
TOTAL Other Power Supply Expenses	**92,412,740**	**70,851,444**	**93,476,329**	**96,835,874**	30.43%	-24.20%	-3.47%
TOTAL Power Production Expenses	**728,815,061**	**651,799,360**	**657,374,364**	**658,703,415**	11.82%	-0.85%	-0.20%
2. TRANSMISSION EXPENSES							
Operation							
(560) Operation Supervision and Engineering	1,441,295	1,492,471	1,316,360	1,244,188	-3.43%	13.38%	5.80%
(561) Load Dispatching	2,996,495	3,245,248	2,794,394	2,371,875	-7.67%	16.13%	17.81%
(562) Station Expenses	791,027	763,712	750,682	672,817	3.58%	1.74%	11.57%
(563) Overhead Lines Expense	876,183	615,467	473,100	408,933	42.36%	30.09%	15.69%
(565) Transmission of Electricity by Others	3,329,250	2,239,888	2,591,106	2,169,712	48.63%	-13.55%	19.42%
(566) Miscellaneous Transmission Expenses	9,740,735	8,572,833	10,997,764	10,937,395	13.62%	-22.05%	0.55%
(567) Rents	75,614	168,361	128,503	85,285	-55.09%	31.02%	50.68%
TOTAL Operation	**19,250,599**	**17,097,979**	**19,051,909**	**17,890,204**	12.59%	-10.26%	6.49%
Maintenance							
(570) Maintenance of Station Equipment	2,106,072	2,137,057	1,593,741	1,707,251	-1.45%	34.09%	-6.65%
(571) Maintenance of Overhead Lines	4,856,898	4,631,257	4,554,280	4,149,838	4.87%	1.69%	9.75%
(573) Maintenance of Misc. Transmission Plant	241,221	420,656	675,514	534,514	-42.66%	-37.73%	26.38%
TOTAL Maintenance	**7,204,191**	**7,188,970**	**6,823,536**	**6,391,602**	0.21%	5.36%	6.76%
TOTAL Transmission Expenses	**26,454,790**	**24,286,949**	**25,875,445**	**24,281,807**	8.93%	-6.14%	6.56%
3. REGIONAL MARKET EXPENSES							
Operation							
(575.7) Market Facilitation, Monitoring and Compliance Svcs	(357,893)	(285,541)	1,224,114	1,224,593	25.34%	-123.33%	-0.04%
TOTAL Operation	**(357,893)**	**(285,541)**	**1,224,114**	**1,224,593**	25.34%	-123.33%	-0.04%
4. DISTRIBUTION EXPENSES							
Operation							
(580) Operation Supervision and Engineering	1,347,777	1,419,256	1,688,551	1,407,046	-5.04%	-15.95%	20.01%
(581) Load Dispatching	913,204	925,195	859,623	640,421	-1.30%	7.63%	34.23%
(582) Stations Expenses	1,648,489	1,642,525	1,580,488	1,279,732	0.36%	3.93%	23.50%
(583) Overhead Line Expenses	5,797,131	4,149,700	3,492,461	3,163,710	39.70%	18.82%	10.39%
(584) Underground Line Expenses	59	12,635	214,310	260,260	-99.53%	-94.10%	-17.66%
(585) Street Lighting and Signal System Expenses	-	155	-	21,897	0.00%	0.00%	0.00%
(586) Meter Expenses	7,456,448	7,369,523	7,325,703	7,113,626	1.18%	0.60%	2.98%
(587) Customer Installations Expenses	(24,832)	(68,417)	(71,919)	(75,849)	-63.70%	-4.87%	-5.18%
(588) Miscellaneous Expenses	3,858,563	3,971,338	4,897,943	4,822,011	-2.84%	-18.92%	1.57%
(589) Rents	(490)	11,469	11,419	12,485	-104.27%	0.44%	-8.54%
TOTAL Operation	**20,996,349**	**19,433,379**	**19,998,579**	**18,645,338**	8.04%	-2.83%	7.26%
Maintenance							
(590) Maintenance Supervision and Engineering	64,257	26,192	99,183	65,659	145.33%	-73.59%	51.06%
(591) Maintenance of Structures	-	-	-	-	0.00%	0.00%	0.00%
(592) Maintenance of Station Equipment	1,011,670	855,736	821,958	615,677	18.22%	4.11%	33.50%
(593) Maintenance of Overhead Lines	32,590,643	29,783,687	29,769,789	24,526,586	9.42%	0.05%	21.38%
(594) Maintenance of Underground Lines	886,364	516,002	536,775	470,226	71.78%	-3.87%	14.15%
(595) Maintenance of Line Transformers	107,605	89,338	199,733	120,856	20.45%	-55.27%	65.27%
(596) Maintenance of Street Lighting and Signal Systems	17	39	-	-	-56.41%	0.00%	0.00%
(598) Maintenance of Miscellaneous Distribution Plant	466,252	50,815	86,819	(1,038,579)	817.55%	-41.47%	-108.36%
TOTAL Maintenance	**35,126,808**	**31,321,809**	**31,514,257**	**24,760,425**	12.15%	-0.61%	27.28%
TOTAL Distribution Expenses	**56,123,157**	**50,755,188**	**51,512,836**	**43,405,763**	10.58%	-1.47%	18.68%

Kentucky Utilities Company
Kentucky Jurisdictional

Account	Base Period	2013	2012	2011	Base Period vs. '13	'13 vs. '12	'12 vs. '11
	REPORTING YEARS				COMPARISONS		
5. CUSTOMER ACCOUNTS EXPENSES							
Operation							
(901) Supervision	3,057,101	2,961,821	2,499,658	2,575,894	3.22%	18.49%	-2.96%
(902) Meter Reading Expenses	5,067,627	4,709,743	4,711,658	4,576,622	7.60%	-0.04%	2.95%
(903) Customer Records and Collection Expenses	16,748,266	14,847,222	14,524,360	13,259,646	12.80%	2.22%	9.54%
(904) Uncollectible Accounts	6,864,666	2,561,977	4,443,377	5,594,429	167.94%	-42.34%	-20.57%
(905) Miscellaneous Customer Accounts Expenses	181,645	442,134	609,462	713,046	-58.92%	-27.46%	-14.53%
TOTAL Customer Accounts Expenses	**31,919,305**	**25,522,897**	**26,788,515**	**26,719,637**	25.06%	-4.72%	0.26%
6. CUSTOMER SERVICE AND INFORMATIONAL EXP.							
Operation							
(907) Supervision	330,029	290,141	231,110	209,146	13.75%	25.54%	10.50%
(908) Customer Assistance Expenses	18,023,880	18,497,202	13,559,663	13,127,928	-2.56%	36.41%	3.29%
(909) Informational and Instructional Expenses	311,585	385,477	292,318	146,646	-19.17%	31.87%	99.34%
(910) Misc. Customer Service and Information Expenses	696,982	367,638	521,635	307,843	89.58%	-29.52%	69.45%
TOTAL Cutomer Service and Informational Expenses	**19,362,476**	**19,540,458**	**14,604,726**	**13,791,563**	-0.91%	33.80%	5.90%
7. SALES EXPENSES							
Operation							
(912) Demonstrating and Selling Expenses	-	39,740	-	-	-100.00%	100.00%	0.00%
(913) Advertising Expenses	70,683	-	1,725	31,651	0.00%	-100.00%	-94.55%
TOTAL SALES EXPENSES	**70,683**	**39,740**	**1,725**	**31,651**	77.86%	2203.77%	-94.55%
8. ADMINISTRATIVE AND GENERAL EXPENSES							
Operation							
(920) Administrative and General Salaries	30,971,511	25,142,995	20,512,133	19,213,377	23.18%	22.58%	6.76%
(921) Office Supplies and Expenses	8,404,951	6,115,987	6,952,995	6,541,987	37.43%	-12.04%	6.28%
(Less) (922) Administrative Exp. Transferred-Credit	(4,300,570)	(3,611,709)	(3,016,950)	(2,321,829)	19.07%	19.71%	29.94%
(923) Outside Services Employed	19,767,660	14,252,237	6,627,251	7,664,296	38.70%	115.06%	-13.53%
(924) Property Insurance	4,206,921	5,097,109	4,205,675	3,664,791	-17.46%	21.20%	14.76%
(925) Injuries and Damages	2,861,557	2,333,789	2,482,707	2,739,433	22.61%	-6.00%	-9.37%
(926) Employee Pensions and Benefits	28,351,552	33,591,656	31,632,436	37,399,121	-15.60%	6.19%	-15.42%
(928) Regulatory Commission Expenses	706,694	1,432,085	1,190,661	1,524,688	-50.65%	20.28%	-21.91%
(930.1) General Advertising Expenses	691,125	507,793	707,198	755,299	36.10%	-28.20%	-6.37%
(930.2) Miscellaneous General Expenses	3,975,953	3,408,211	3,300,923	2,635,645	16.66%	3.25%	25.24%
(931) Rents	2,239,790	2,480,241	2,358,677	2,012,692	-9.69%	5.15%	17.19%
TOTAL Operation	**97,877,144**	**90,750,394**	**76,953,706**	**81,829,500**	7.85%	17.93%	-5.96%
Maintenance							
(935) Maintenance of General Plant	2,139,433	5,297,003	12,370,862	11,541,354	-59.61%	-57.18%	7.19%
TOTAL Admin & General Expenses	**100,016,577**	**96,047,397**	**89,324,568**	**93,370,854**	4.13%	7.53%	-4.33%
TOTAL Electric Operation and Maintenance Expenses	**962,404,156**	**867,706,448**	**866,706,293**	**861,529,282**	10.91%	0.12%	0.60%

Activities, Initiatives, and Programs for Minimizing Costs or Improving Efficiencies Of Operations and Maintenance Expense

Fleet-Wide Spend Collaboration

(a) Name of the program: Competitive bidding and Fleet-wide Spend Collaboration

(b) Purpose of the program: To leverage LKE's spending power within supply markets.

(c) Area of the company involved: Commercial Operations and Corporate Fuels and by-products on behalf of the Power Generation Business; Supply Chain on behalf of the Transmission, Distribution, Gas Retail, IT and Corporate Businesses.

(d) When the program was instituted: Leveraging buying power for common parts, commodities and services was instituted during the merger of LG&E and KU in the 1997-1998 time frame.

(e) How the program improves efficiency or productivity: In 2013, $1.4 billion of LKE's 2013 non-fuel addressable spend of $1.5 billion was competitively bid, ensuring that best value is being achieved for the company and its stakeholders. Key to this strategy, is leveraging the spend for common parts, commodities and services used throughout the diverse fleet of generation, distribution and transmission assets, by presenting these requirements to the supply base via competitive sourcing events led by experienced teams of sourcing and technical professionals. Total owning costs are evaluated to ensure best value, including cost and productivity enhancements.

Hazard Assessments (safety)

(a) Name of the program – Hazard Assessment

(b) Purpose of the program – identification and mitigation of hazards to prevent incidents.

(c) Area of the company involved – all areas

(d) When the program was instituted – hazard assessment has always been a part of LGE/KU culture; Tools 2 and 3 (hazard analysis and mitigation forms) were developed ~4 years ago to provide an assessment mitigation tool for LGE/KU business partners.

(e) How the program improves efficiency or productivity – identification and mitigation of hazards reduces and/or prevents the number of incidents that occur; identification of hazards that require extensive mitigation before a task begins also improves efficiency

by reducing and/or preventing down time associated with mitigating an unidentified hazard.

a. Example – a thorough job briefing identifies a hazard, employee(s) mitigate the hazard, an incident is prevented.

b. Example – Tools 2 and 3(hazard analysis and mitigation forms) identify a hazard requiring extensive mitigation, business partner contacts LGE/KU; mitigation is planned to allow project to move forward safely and efficiently.

Safety Governance Council

(a) Name of the program – Safety Governance Council.

(b) Purpose of the program – to lead LG&E and KU in its continuing efforts to evaluate best practice safety processes and to cultivate and maintain a world-class safety culture, thereby achieving and maintaining high levels of safety performance.

(c) Area of the company involved – council consists of senior level management, covering all business lines within LGE/KU.

(d) When the program was instituted – 2007

(e) How the program improves efficiency or productivity – the Safety Governance Council provides the oversight necessary to promote communication between business lines within LGE/KU; information sharing leads to best practice evaluation with the goal of incident prevention and efficient work practices; foundation of LGE/KU top led, employee driven safety culture.

a. Example – Generation Safety Committee Workshop discussion has led to an expansion of the workshop to include Transmission, Distribution and Substation representatives; this will generate information sharing and best practices among the different business lines.

Re-Organization of Safety and Technical Training

(a) Name of the program – Safety and Technical Training Re-organization

(b) Purpose of the program – the centralization of safety and technical training enables LGE/KU to maximize resources as we prepare for the significant number of new additions to our workforce with anticipated retirements over the next 10 years.

(c) Area of the company involved – all areas.

(d) When the program was instituted – 2014.

(e) How the program improves efficiency or productivity – a centralized safety department paves the way for communication and best practice sharing between all LGE/KU business lines which will reduce/prevent incidents and lead to efficiencies in processes by establishing common expectations.

a. Example – All Hands Safety Personnel Meeting – held on a regular basis to bring different business line safety representatives together.

b. directives, goals and issues are communicated.

Boiler Reliability

(a) Name of the program – Boiler Reliability

(b) Purpose of the Program - To maximize the reliability and life of boiler pressure parts through engineering best practices for inspection, repairs and replacement.

(c) Areas of the company involved – Generation Services and Power Production. The program is facilitated by Generation Services and led at each facility by a boiler proponent and plant management.

(d) When the program was instituted – 2012

(e) How the program improves efficiency or productivity - Planned outage inspections help to determine the current condition of the pressure parts and are used to conduct immediate corrective actions and plan future repairs, replacements and inspections. Boiler tube failures are tracked and reviewed to determine next actions for inspection, repairs or replacements. A fleet wide database is used to track boiler pressure parts data (tube size and material, tube failures, inspections and replacement). Also, a program goal is to track new technologies and best practices and instituted, as appropriate through training, conferences and procedures.

High Energy Piping Inspection (HEPI)

(a) Name of the program – High Energy Piping Inspection (HEPI)

(b) Purpose of the program - The program's goal is to provide a safe plant environment using quality technical expertise to make repair and replacements of high energy piping

(c) Areas of the company involved – Generation Services and Power Production. The program is facilitated by Generation Services and inspections are performed fleet-wide.

(d) When the program was instituted - 2007

(e) How the program improves efficiency or productivity – A systematic fleet wide inspection method was chosen to improve the high energy piping inspection interval plan. 3D analytical computer software is used to perform pipe stress analysis to determine system loads for all piping within HEP. As a result of this software, the ability to rank each inspection point and updates in the Damage Index tool is achieved. The Damage Index Tool includes: System loads, Unit specific design temperature and pressure, Creep calculations, estimated remaining life calculations, set inspection intervals for all units. Along with damage index, fleet wide historical inspection records are being kept to improve inspection intervals and follow up items.

Corrosion Fatigue Mitigation

(a) Name of the program – Corrosion Fatigue Mitigation Program

(b) Purpose of the program - To systematically identify, remove and prevent future occurrences of corrosion fatigue in the LGE-KU fleet and allow for safe operation of all boilers.

(c) Areas of the company involved – Generation Services and Power Production. Generation Services manages the inspection portion of the program while the plants manage the repairs that exceed the removal and repair criteria.

(d) When the program was instituted - 2007

(e) How the program improves efficiency or productivity - Nine boilers have been inspected to date. The program identifies locations on all LGE-KU boilers susceptible to corrosion fatigue, which is an internal tube damage mechanism that can fail catastrophically. Using boiler OEM engineering reports, EPRI research, and individual unit historical information, a road map of CF locations typical for each boiler manufacturer has been created for all units in the LGE-KU fleet. A removal and repair criterion was created using present methodologies for removal of corrosion fatigue.

Predictive Maintenance

(a) Name of the program – Predictive Maintenance

(b) Purpose of the program – The mission of the Predictive Maintenance Program (PdM) is to provide the generating stations and facilities with program strategy, expertise, information, and services essential to optimize maintenance and operating decisions based on measured equipment condition.

(c) Areas of the company involved – Generation Services and Power Production. The program is facilitated by Generation Services and led at each facility by a PdM proponent.

(d) When the program was instituted – 2006.

(e) How the program improves efficiency or productivity - The PdM Program has been integrated into the six generating stations of LG&E KU. There are four major technologies implemented at each station: Vibration Analysis, Oil Analysis, Thermal Imaging and Motor Testing. The use of these technologies provides early detection of machine issues such as machine imbalance, bearing faults, gearing defects, motor insulation breakdown, loose electrical connections, and dirty oil. With the use of this information, machine maintenance can be planned before a component fails unexpectedly and time based Preventative Maintenance can be converted into Condition Based Maintenance.

Remote Performance Monitoring Program

(a) Name of the program – Remote Performance Monitoring.

(b) Purpose of the program - to early detect anomalies that could indicate faults or emerging issues with plant equipment and systems.

(c) Areas of the company involved – Generation Services and Power Production.

(d) When the program was instituted - The program was initiated as a pilot at two coal plants in early 2010. The full program was initiated on the coal fired fleet in January 2011. The program expanded to include the simple cycle CTs at Brown and Trimble County in the 4th quarter of 2013.

(e) How the program improves efficiency or productivity - The Remote Performance Monitoring (RPM) program collects data from the plants' Distributed Control System (DCS) and sends it to Black and Veatch (the consultant being used). Black and Veatch monitor and analyze the data, using models that track normal operating ranges of data points, to detect anomalies that could indicate faults or emerging issues with plant equipment and systems. During analysis Black and Veatch looks for points that are operating outside of these normal ranges. Once they observe a parameter out of the normal range, they alert the staff of that particular plant with key information to help diagnose the issue and help return the parameter to normal operational values. Currently the RPM program is in service on all of LG&E and KU's coal units and the majority of the gas turbine fleet.

The keys to this program are early detection of emerging performance and reliability issues, and assistance with issue identification and correction. By detecting issues early,

the company has been able to improve efficiency by avoiding costly failures and keeping equipment operating in the proper manner. This allows the company to keep equipment reliable and reduce maintenance costs. In cases where damage or failure is unavoidable, the analysis provided by Black and Veatch helps identify the cause and steps to prevent reoccurrence, which also improves equipment performance. Use of Black and Veatch's monitoring service compliments the Companies' existing efforts to monitor and track equipment performance.

Catalyst Management

(a) Name of the program – Catalyst Management.

(b) Purpose of the program - The program includes guidelines for catalyst protection and monitoring catalyst condition throughout the LKE system.

(c) Areas of the company involved – Generation Services, Power Production, Fuels and By-Products, Environmental Affairs, and Generation Planning.

(d) When the program was instituted - The Catalyst Management Program (CMP) was implemented in 2004 upon startup of the first of eight SCRs in the LKE system.

(e) How the program improves efficiency or productivity - The SCR equipment consists of a large box containing multiple layers of NOx reduction catalyst. Catalyst reactivity degrades over time and catalyst must be replaced to maintain the necessary NOx removal efficiency. The CMP details clear direction to all departments involved in the management of the Selective Catalytic Reactor (SCR) catalyst with regard to their role and responsibilities and the means by which these responsibilities are to be accomplished. The CMP requires the involvement of the generating stations' Maintenance, Operations, Laboratory and Procurement personnel. The CMP provides a means for the evaluation of catalyst management strategies in support of the least system generating cost.

Transmission Control House Replacement:

(a) Name of the program: Control House Replacement.

(b) Purpose of the program: To replace control house, protection and control equipment that is past useful life while deploying modern devices with greater functionality.

(c) Area of the company involved: -Transmission Substations.

(d) When the program was instituted: 2010

(e) How the program improves efficiency or productivity: Replacement of an entire control house as a prebuilt package enables the Companies to install, test, and commission new equipment at a lower cost and with shorter system downtime than traditional replacement. Additionally, modern relays and controls provide greater data for outage root cause analysis and require less testing.

Cascade Work Management:

(a) Name of the program: Cascade Work Management

(b) Purpose of the program: The program provides a centralized repository for substation assets and maintenance records and equipment ratings. The program also facilitates tracking and reporting of both routine and NERC-required testing and maintenance data and triggering of predictive maintenance based on asset condition and operating history.

(c) Area of the company involved: Transmission and Distribution Substations

(d) When the program was instituted: 2011

(e) How the program improves efficiency or productivity: The Cascade work management minimizes duplication through consolidating information and simplifying data analysis and maintenance work order generation. The technology allows field technicians to remotely access maintenance history, asset data, and inspection records.

Mutual Assistance - Electric Distribution Operations

(a) Name of the program - Mutual Assistance - Electric Distribution Operations

(b) Purpose of the program - To enable swift and efficient response to large scale outage events which exceed the capabilities of day-to-day Company resources and resident contractors. Through these partnerships, the Company is able to quickly increase the size of its workforce by accessing needed skilled labor resources and equipment from other utilities to assist with restoration efforts.

(c) Areas of the company involved - Primarily Electric Distribution Operations and Customer Services, but in cases of large storms can involve other areas as well.

(d) When the program was instituted - 2005

(e) How the program improves efficiency or productivity - LG&E and KU are members in the Great Lakes Mutual Assistance (GLMA), Midwest Mutual Assistance (MMA), and Southeastern Electric Exchange (SEE) Regional Mutual Assistance Groups (RMAG). The Company has also entered into numerous formal

and informal mutual assistance partnerships with East Kentucky Power Cooperatives, Owensboro Municipal Utilities, PPL Electric Utilities, and Nashville Electric. Finally, the Company is active in the Edison Electric Institute, and provided input to the National Response Event Playbook which is used to effectively allocate mutual assistance resources during significant natural disasters and power outage events involving multiple regions of the United States.

The primary goal of the Company's mutual assistance network is to restore electric service in a safe, effective, and efficient manner. It also:

- Promotes the safety of employees, business partners, customers, and the public;
- Develops strong interdependent relationships among partnering utilities;
- Provides a means for the Company to receive competent, trained employees and contractors from other experienced utilities;
- Provides predefined mechanisms for sharing industry resources expeditiously; and,
- Facilitates the sharing of best practices and technologies that help the Company prepare for, and respond to, emergencies.

Incident Command System - Electric Distribution Operations

(a) Name of the program - Incident Command System

(b) Purpose of the program - The Company has adopted an Incident Command System (ICS) structure for responses to emergencies and outage events.

(c) Area of the company involved - Electric Distribution Operations

(d) When the program was instituted - 2009

(e) How the program improves efficiency or productivity - The structure is one component of the National Incident Management System (NIMS), and accommodates all types and sizes of emergencies. This structure and associated processes provide assurance that the Company responds to events on the electric system in a timely, effective, and consistent manner based on a structured chain of command and designated reporting relationships. The ICS provides for standard communications during emergencies, to key stakeholders, both internal and external to the Company. The ICS chain of command facilitates timely, consistent, end effective communications, management control, and leadership. Team members work within the ICS position descriptions and follow the designated reporting

relationships, regardless of their non-emergency positions or everyday reporting responsibilities.

Faulted Circuit Indicators - Electric Distribution Operations

(a) N**ame of the program -** Faulted Circuit Indicators

(b) **Purpose of the program** - Faulted circuit indicators (FCI) are devices installed on distribution lines and cables to provide a visible indication of the detection of fault current and are used to help identify and isolate faulted line and cable sections without requiring the testing of cable segments one at a time, thus speeding the restoration process.

(c) **Area of the company involved** - Electric Distribution Operations

(d) **When the program was instituted** - 2013

(e) **How the program improves efficiency or productivity -** This program covered the permanent installation of approximately 250 FCIs. Identification and isolation of faulted cable segments is a time consuming process and FCIs speed the restoration of service to unfaulted sections. For example, without FCI's, multi-segment underground residential installations must have cable segments isolated and tested one at a time which is a process that can take two or more hours once on site. With FCI's, faulted cable sections can be identified by visual inspection and minimal testing.

Mobile Workforce Management and Damage Assessment Tools - Electric Distribution Operations

(a) **Name of the program** - Mobile Workforce Management (MWM) and Damage Assessment (DA)

(b) **Purpose of the program** - Support the restoration process and enhance the efficiency and timeliness of critical outage information between customers, field personnel, and the Distribution Control Center.

After the September 2008 Ike wind storm and January 2009 ice storm, a task force was assembled consisting of members from Distribution Operations, Retail, Information Technology and Corporate Communications. The resulting Outage Communication Strategy, submitted to the Kentucky Public Service Commission, included recommendations to provide more specific outage information to

customers and to expand the use of technology. One specific recommendation addressed automation of field processes that support restoration and communication back to the customer. MWM addresses this recommendation by implementing the business processes and technologies to enable outage information, including estimated restoration time (ERT) and outage cause, to be communicated real-time from the field to the Outage Management System (OMS). Furthermore, DA expands the use of technology by allowing personnel to remotely communicate detailed damage information to the Distribution Control Center where it can be efficiently prioritized for repair.

(c) Area of the company involved - Electric Distribution Operations

(d) When the program was instituted - 2013

(e) How the program improves efficiency or productivity -

- More efficient and effective work dispatch through mobile assignment of repair, operations, and maintenance tasks to truck laptop computers. Employees complete work tasks electronically, thus allowing for efficient and timely processing by back office personnel.
- Reduced cycle times for communicating estimated restoration times.
- More efficient and productive communication of damage information to the Distribution Control Center where it can be quickly prioritized for repair.
- Reduced radio and telephone traffic to the Distribution Control Center, Public Safety Response Team, and Operation Centers freeing resources to concentrate on the restoration effort.

Asset and Resource Management (ARM) Tool - Electric Distribution Operations

(a) Name of the program - Asset and Resource Management (ARM)

(b) Purpose of the program - The ARM system provides a work management system for high volume work including resource integration and tracking, documentation, and reporting.

(c) Area of the company involved - Electric and Gas Distribution Operations

(d) When the program was instituted - 2014

(e) How the program improves efficiency or productivity -

The ARM system ensures efficiency, consistency, and accuracy with high volume work management including resource integration and tracking, documentation, and reporting. The implementation of ARM enhanced workflow

efficiencies, improved business processes, and allows for more accurate cost estimating because of improved construction units.

Cascade Asset Management Tool - Electric Substations

(a) Name of the program - Cascade Technical Asset Management for Electric Substations

(b) Purpose of the program - Cascade provides a central repository for substation asset data and provides work management for the substation reliability centered maintenance program.

(c) Area of the company involved - Transmission and Distribution Electric Substations

(d) When the program was instituted - 2011

(e) How the program improves efficiency or productivity:

Cascade provides a central repository for substation asset data and is a mobile solution, thus allowing field technicians' access to maintenance records via laptop computer. All inspection and test data is entered remotely in the field and is automatically processed and tabulated by the software. Cascade allows for condition and reliability based maintenance, enhancing productivity by prioritizing maintenance where it will be most effective. Cascade triggers, tracks, and reports on all substation maintenance, including routine and emergency preventative and corrective maintenance, as well as NERC-required testing and inspection.

Louisville Downtown Network SCADA - Electric Distribution Operations

(a) Name of the program - Louisville Downtown Network SCADA

(b) Purpose of the program - Utilizes supervisory control and data acquisition to provide real time monitoring and control of network protectors and status of critical operating parameters such as transformer loading, voltage, transformer temperature, and water levels in vaults in the Louisville Downtown Network.

(c) Area of the company involved - Electric Distribution Operations

(d) When the program was instituted - 2014

(e) How the program improves efficiency or productivity -

- The downtown network SCADA system enhances work safety and increases work productivity by enabling remote operation of network protectors and remote monitoring of critical equipment in real time. Network protectors can be operated remotely through

the SCADA system eliminating the time it takes to enter a confined space. Status of equipment will be monitored in real time by the Distribution Control Center eliminating a number of costly trips to vaults which are confined spaces.

- The availability of real time data provides the capability to support network operations under normal and contingency conditions potentially identifying small abnormalities before they escalate into a potential major outage in the densely occupied central business district.
- System provides historical data needed to enhance system modeling and capacity planning which allows for timely and optimal investment in existing network infrastructure. Data on equipment will allow for more efficient maintenance practices such as maintaining network protectors on operational counts versus time based maintenance.
- The Downtown Network SCADA system design includes communication infrastructure (fiber ring) around the downtown Louisville area that will be leveraged by other projects such as the current Advanced Metering Infrastructure project in the Louisville Downtown Network.

Downtown Network Load Flow Modeling - Electric Distribution Operations/Smartgrid

(a) N**ame of the program -** Downtown Network Load Flow Modeling

(b) Purpose of the program - This initiative is intended to significantly improve LG&E's capability to model and plan for the Louisville downtown network electrical system during normal and contingency situations.

(c) Area of the company involved - Electric Distribution Operations

(d) When the program was instituted - 2015

(e) How the program improves efficiency and productivity -

- Improved modeling capability is needed to allow more timely and accurate study of the network under normal, peak loading and contingency conditions.
- Improved modeling allows for timely and optimal investments in system enhancements to serve new load, as well as system upgrades and replacements to improve the safety, reliability, and performance of the downtown network.
- This initiative is associated with the 2014 initiative to install advanced metering in the downtown network. This advanced metering will be used to gather detailed time coincidental load data necessary for improved modeling of the network. The project also leverages real time data available from the 2014 Louisville Downtown Network SCADA project.

Expanded use of Telemetry Equipment - Electric Substations

(a) Name of the program - Expanded Use of Telemetry Equipment

(b) Purpose of the program - Expand the use of telemetry in approximately 380 KU substations throughout the state to obtain real time substation load data. Currently, approximately 15% of KU substations are equipped with SCADA or telemetry capability. This program will leverage current Advanced Metering Infrastructure (AMI) to provide access, reporting and monitoring of real time substation loading data. This project will leverage other corporate AMI efforts and tap into synergies created by using existing software, hardware and networking infrastructure.

(c) Area of the company involved - Substation Construction and Maintenance, Distribution Operations, Metering Assets, Customer Service, Distribution Planning, Distribution Operations

(d) When the program was instituted - 2015 one time initiative and assumes cell based meter technology is available and compatible with existing AMI system.

(e) How the program improves efficiency or productivity

This program reduces the wait time by 30 days or more for obtaining substation transformer load data from the field. The data is critical to the Distribution Planning function for rapid and proper planning of system maintenance, contingency switching during extreme weather events, improvements in restoration response, phase load balancing, and planning circuit and substation enhancements.

Substation Reliability Centered Maintenance - Electric Substations

(a) Name of the program - Reliability Centered Maintenance for Electric Substations

(b) Purpose of the program - Shift from intrusive maintenance based on time, to intrusive maintenance based on diagnostic testing, for the purpose of prioritizing maintenance where it is most needed, while achieving a significant on-going cost savings.

(c) Area of the company involved - Electric Substations

(d) When the program was instituted - 2001 and continues today.

(e) How the program improves efficiency or productivity - The shift from time based maintenance to reliability maintenance in electric substations optimized

maintenance by only conducting intrusive labor intensive maintenance when required based on diagnostic testing. This resulted in a significant on-going cost savings in operating expense and focused maintenance where it was really needed. The 2011 launch of the Cascade Technical Asset Management tool further enhanced the substation reliability centered maintenance program by providing a central repository for substation asset data, a mobile solution, and automatic processing for back office calculations and data entry used for triggering, tracking, and reporting.

Expanded Use of Infrared Technology - Electric Distribution Operations and Electric Substations

(a) Name of the program - Expanded use of Infrared Technology

(b) Purpose of the program - Utilize infrared to inspect substation components and conductors to verify overheating conditions under normal or high loading periods; Utilize infrared on Distribution Lines to troubleshoot abnormal conditions.

(c) Area of the company involved - Electric Substations; Electric Distribution Lines.

(d) When the program was instituted - Annual Infrared of Substations, and Distribution Line infrared for troubleshooting, were implemented in the mid 1990's and continues today.

(e) How the program improves efficiency or productivity - Infrared inspections are a form of non-intrusive in service diagnostic testing. They can be performed at any time of day or season without removing equipment from service or interrupting customer service. These inspections can detect deteriorated and overheating conditions associated with electric conductors, connectors, disconnects, panel boards, circuit breakers, on load tap changers, and transformers. Detecting these anomalies allows for timely scheduling of out of service inspections and repairs in advance of an in service failure resulting in an extended customer service interruption and a more expensive clean up and repair.

Customer Experience Strategy

(a) Name of the program: Customer Experience Strategy

(b) Purpose of the program: The Company embarked on a "Customer Experience Strategy" driven by changes in the utility industry which have caused customer

expectations to change. The purpose of this plan was to set new strategies for regaining the position of a preeminent utility provider of innovative customer experiences. This corporate wide strategy enhances customer relationships by delivering positive customer experiences that create value and build trust.

(c) Area of the company involved: All departments

(d) When the program was instituted - 2009

(e) How the program improves efficiency or productivity

As a result of the Company's efforts in this area, the Company remains a preeminent utility provider of innovative customer experiences.

(f) Other information

The Company consistently optimizes customer experience(s) by monitoring and measuring not only operational performance, but also the customer's view of performance through transactional surveys, customer effort surveys, and monthly reporting. The Company continues to provide exceptional customer service, through outstanding customer experiences.

Customer Facing Technologies

(a) Name of the program: Customer-Facing Technologies

(b) Purpose of the program: Today's customers desire immediate and accurate information. Technology is rapidly advancing providing additional contact channels to customers. The goal of this program was to improve interactions with customers.

(c) Area of the company involved: Customer Services and Information Technology

(d) When the program was instituted - 2010

(e) How the program improves efficiency or productivity

Technology investments including web-based self-service transactions with additional enhancements to serve visually impaired and Spanish-speaking customers were implemented. A low-income website was developed and implemented to assist local advocacy groups in serving customers throughout the state. Another site specifically designed for property management professionals was developed to handle frequent electronic account transactions.

The Company continues to invest in web-based solutions for our customers. In 2014, specific My Account self-service web pages were developed in a new "mobile-enabled" format improving the experience for customers transacting business with us from any mobile device. Website screens utilizing this technology recognize when web pages are

requested from a mobile device and "renders" the page to the appropriate screen size. In addition, the on-line outage map was upgraded to "mobile–enabled" views along with a weather overlay feature providing near real time outage information in a variety of device formats. More and more customers desire this efficient, low-effort contact channel to do business with us.

Interactive Voice Response (IVR)

(a) Name of the program: Interactive Voice Response Upgrade

(b) Purpose of the program: To enhance the performance of the IVR system and customers' ability to achieve self-service resolution.

(c) Area of the company involved: Customer Services and Information Technology

(d) When the program was instituted - 2010

(e) How the program improves efficiency or productivity

The Company implemented enhancements to the IVR system and menu options to increase performance and customers' ability to achieve self-service resolution. The changes involved prioritizing frequently used customer options and removing menus that were not currently used by customers. These enhancements were designed to improve IVR containment through easier navigation (example, "bill payment is as easy as 1-2-3") and additional availability of account data. This resulted in higher self-service completion rates. As a result of these efforts, the Company has won several awards for outstanding usability and functionality of the IVR.

Redesigned Corporate Website

(a) Name of the program: Redesigned Corporate Website

(b) Purpose of the program: To allow customers to more easily access data from the Corporate website, including rendering data on mobile devices.

(c) Area of the company involved: Customer Services, Information Technology, and Corporate Communications

(d) When the program was instituted - 2014

(e) How the program improves efficiency or productivity

The Company implemented a web-based platform that allows customers to view information about the Company, program offerings, news stories, and other Corporate level information from any mobile device. This is a critical function as accessing the web on a mobile device is now the primary form of internet usage.

Demand Side Management (DSM) / Energy Efficiency (EE) Programs

(a) Name of the program: Demand Side Management / Energy Efficiency

(b) Purpose of the program: To delay the need for additional generation capacity.

(c) Area of the company involved: Customer Services

(d) When the program was instituted - 1994

(e) How the program improves efficiency or productivity

The Company initial Demand-Side Management and Energy Efficiency ("DSM/EE") programs were implemented in 1994. Since then, the Company has worked with their Energy Efficiency Advisory Group ("EE Advisory Group"), a group of customer- stakeholders that includes the Attorney General and low-income advocates, to grow and improve the Company's set of DSM/EE offerings, obtaining Commission approval for those offerings in 1996, 1998, 2001, 2008, 2011, and 2013.

The Company has a suite of successful DSM/EE programs which will achieve a cumulative demand reduction of 500 MW and 1.6 million MWh of energy and nearly 13.4 million ccf of gas savings by 2018. These programs are fully explained in the Demand Side Management filing on record at the KPSC. Many of these programs are integrated into the above mentioned web-based customer solutions.

Master Facility Plan

(a) Name of the program: Master Facility Plan

(b) Purpose of the program: Provides regional strategic long term facility investment decisions support.

(c) Area of the company involved: Customer Services

(d) When the program was instituted - 2014

(e) How the program improves efficiency or productivity

The Company completed a Master Facility Plan in 2014 which provides regional facility information for strategic long term facility investment decisions. This initiative provides the Company with each facility's conditional information and functional space capabilities that will be used in conjunction with the long term operational plans of the facility to guide strategic facility investment decisions.

Centralized and Streamlined Staffing Process within HR

(a) Name of the program – Centralized and Streamlined Staffing Process

(b) Purpose of the program – the centralization of processes for external staffing hires across the company enables LGE/KU to maximize resources as we prepare for the significant number of new additions to our workforce with anticipated retirements over the next 10 years.

(c) Area of the company involved – all areas.

(d) When the program was instituted – 2013.

(e) How the program improves efficiency or productivity – the centralized staffing department prepares the posting of all new or vacant positions across the company; receives, assembles, and conducts the initial review of applicants with the hiring department; and then works closely with the hiring department on a more detailed review of the remaining applicants before making a final selection for a position. Despite the current and projected increase in hiring due to employee retirements and turnover, the Human Resources Department has not increased its headcount. This centralized process eliminates the duplication of effort in a more de-centralized structure.

Centralized Absence Management Process within HR

(a) Name of the program – Centralized Absence Management Process

(b) Purpose of the program – The centralization of absence management processing across the company offers a streamlined process for all aspects of family and medical leaves of absence, short-term disability and long-term disability. Centralizing into one area gives managers and employees a "one-stop shop" for information regarding the various absence policies, laws and procedures.

(c) Area of the company involved – all areas.

(d) When the program was instituted – 2013.

(e) How the program improves efficiency or productivity – The complexity of the policies and related laws is such that it is much more efficient and effective for the work to be handled centrally by specialists. In addition to greater efficiency and optimization of the process, it has freed up time for numerous people throughout HR to better focus on their core duties. It also greatly facilitates data management, keeps the management team apprised of the projected return to work dates and allows them to better utilize available resources.

Expanded Utilization of Interns

(a) Name of the program – Expanded Utilization of Interns

(b) Purpose of the program – the expanded use of interns helps to optimize labor resources and enables LGE/KU to provide a proven source of entry level applicants as we prepare for the significant number of new additions to our workforce with anticipated retirements over the next 10 years.

(c) Area of the company involved – CFO groups and other company areas.

(d) When the program was instituted – 2012

(e) How the program improves efficiency or productivity – the CFO group, and the Company as a whole, has encouraged the use of interns to lessen the entry-level workload on analysts, enabling full-time employees to focus on more complex work assignments and to allow greater time for necessary cross training, knowledge retention, professional development and better communication across departments. The use of interns has also provided a pipeline for full-time employment. Several recent hires in the CFO group, that replaced retiring or departing employees, had previously worked as interns for the Company.

Information System Upgrades and Automation in Shared Service Areas

(a) Name of the program – System Upgrades and Automation in Shared Service Areas.

(b) Purpose of the program – the use of information technology systems has been increased to mitigate the need for additional personnel and address increased reporting requirements.

(c) Area of the company involved – Shared Services groups under CFO and CAO.

(d) When the program was instituted – 2012-2014

(e) How the program improves efficiency or productivity – the Company has faced additional reporting requirements in legal, regulatory and reporting areas. Investments made to upgrade or implement systems that automate or streamline processes has helped maintain existing staffing levels for the CFO group and other Shared Services groups such as HR and Supply Chain. Examples of these types of system upgrades/enhancements include the following:

Application	**Upgrade/Implementation**
Oracle E-Business Suite*	2012-2013
PowerPlant – Property Tax & Lease Accounting	2013
Hyperion Financial Management (HFM)	2013
WallStreet	2014

Cognos Disclosure Management (formerly Clarity Financial Statement Reporting)	2014
Commodity Trading System & After the Fact Billing	2013-2014
OpenText Content Management (Quest)	2012-2015
PeopleSoft HR Upgrade**	2013
BrassRing Recruiting System	2014

Information Technology Department Organizational Realignment and Sourcing Optimization

(a) Name of the program – Organizational Realignment of I.T. Department

(b) Purpose of the program – – the Information Technology group engaged an external consultant to conduct two separate engagements focused on more effective business alignment, enhanced productivity and an optimized sourcing model.

(c) Area of the company involved – all areas.

(d) When the program was instituted – 2013.

(e) How the program improves efficiency or productivity – the consultant noted that total information technology spending at the Companies remained lower than peers even while capital investment had increased. However, it was recognized that business and technology trends are influencing organization dynamics including alignment, cost, agility, and technology skills. The consultant recommended and the Information Technology team implemented a revised operating model anchored on plan, build, and run processes. This has enabled the group to remain cost competitive in the face of increased demands on and for automated solutions.

Information Technology Operations Automation

(a) Name of the program – I.T. Operations Automation

(b) Purpose of the program – To automate repetitive, manual processes within I.T. Operations to increase efficiency, productivity and accuracy.

(c) Area of the company involved – all areas.

(d) When the program was instituted – 2014.

(e) How the program improves efficiency or productivity – By automating repetitive processes, employees are able to focus their time on more value-added work. With the automation of manual processes, we reduce the risk of human error thereby

reducing the time spent on trouble-shooting. Through these savings we are able to take on support of additional equipment with the same number of resources.

Information Technology Data Backup Optimization Strategy

(a) Name of the program – Backup Strategy

(b) Purpose of the program – – the Information Technology group reviewed the strategy of how data was backed up and implemented a new solution that reduced projected Capital and O&M expenses over a 5 year period.

(c) Area of the company involved – all areas.

(d) When the program was instituted – started in 2013, implemented in 2014.

(e) How the program improves efficiency or productivity – through a combination of process changes and implementing new solutions, we are in the process of eliminating backups to tape and going to a full disk-based backup solution. Through this we were able to consolidate/eliminate projects that were in our Business Plan which provided reductions in both O&M and capital.

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 14, 2014

Case No. 2014-00371

Question No. 30

Responding Witness: Christopher M. Garrett

Q-30. Provide a schedule of electric operations net income, per kWh sold, per company books for the base period and the three calendar years preceding the base period. This data should be provided as shown in Schedule 30.

A-30. See attached.

Kentucky Utilities Company
Case No. 2014-00371
Net Income per 1,000 KWH Sold
For the Calendar Years 2011 through 2013
And for the Base Period ending February 28, 2015

Line No.	Item (a)	12 Months Ended			
		Calendar Years Prior to Base Period			Base Period
		2011 (b)	2012 (c)	2013 (d)	Feb. 2015 (e)
1.	Operating Income				
2.	Operating Revenues	$69.14	$71.48	$75.58	$77.27
3.	Operating Income Deductions				
4.	Operating and Maintenance Expenses:				
5.	Fuel	$23.35	$23.67	$24.76	$25.45
6.	Other Power Production Expenses	$10.61	$11.73	$9.58	$11.47
7.	Transmission Expenses	$1.30	$1.44	$1.27	$1.32
8.	Distribution Expenses	$2.07	$2.63	$2.55	$2.70
9.	Customer Accounts Expenses	$1.88	$2.01	$2.15	$2.36
10.	Sales Expenses	$0.00	$0.00	$0.00	$0.00
11.	Administrative and General Expenses	$4.65	$4.66	$5.30	$4.94
12.	Total (L5 through L11)	$43.86	$46.14	$45.61	$48.24
13.	Depreciation Expenses	$8.13	$8.86	$8.23	$8.49
14.	Amortization of Utility Plant Acquisition Adjustment	$0.32	$0.38	$0.35	$0.44
15.	Regulatory Credits	($0.26)	($0.30)	$0.00	$0.00
16.	Taxes Other Than Income Taxes	$1.26	$1.46	$1.51	$1.63
17.	Income Taxes - Federal	($0.31)	($0.89)	$2.43	($1.38)
18.	Income Taxes - Other	$0.20	($0.08)	$0.54	$0.23
19.	Provision for Deferred Income Taxes	$4.98	$5.40	$3.23	$6.96
20.	Investment Tax Credit Adjustment Net	$0.00	$0.00	$0.00	$0.00
21.	Gain (Loss) from Disposition of Allowances	$0.00	$0.00	$0.00	$0.00
22.	Accretion Expense	$0.13	$0.15	$0.00	$0.00
23.	Total Utility Operating Expenses (L12 through L22)	$58.31	$61.12	$61.90	$64.61
24.	Net Utility Operating Income (L2 less L23)	$10.83	$10.36	$13.68	$12.66

Kentucky Utilities Company
Case No. 2014-00371
Net Income per 1,000 KWH Sold
For the Calendar Years 2011 through 2013
And for the Base Period ending February 28, 2015

Line No.	Item (a)	12 Months Ended			
		Calendar Years Prior to Base Period			Base Period
		2011 (b)	2012 (c)	2013 (d)	Feb. 2015 (e)
25.	Other Income and Deductions				
26.	Other Income:				
27.	Allowance Funds Used During Construction	$0.00	$0.00	$0.02	$0.06
28.	Miscellaneous Non-Operating Income	$0.11	($0.24)	$0.06	$0.03
29.	Total Other Income (L27 through L28)	$0.11	($0.24)	$0.08	$0.09
30.	Other Income Deductions:				
31.	Miscellaneous Income Deductions	$0.06	$0.54	$0.09	$0.08
32.	Taxes Applicable to Other Inc and Ded:				
33.	Income Taxes and Investment Tax Credits	($0.02)	($0.35)	($0.04)	($0.05)
34.	Taxes Other Than Income Taxes	($0.12)	($0.13)	($0.09)	($0.08)
35.	Total Taxes on Other Inc and Deductions (L33 thro	($0.14)	($0.48)	($0.13)	($0.13)
36.	Net Other Income and Deductions (L29 less L31 less L3	$0.19	($0.30)	$0.12	$0.14
37.	Interest Charges				
38.	Interest on Long Term Debt	$2.74	$2.86	$2.87	$3.17
39.	Amortization of Debt Expense	$0.17	$0.18	$0.22	$0.15
40.	Other Interest Expense	$0.24	$0.19	$0.15	$0.13
41.	Total Interest Charges (L38 through L40)	$3.15	$3.23	$3.24	$3.45
42.	Cumulative Effect of Accounting Change Net of Tax	$0.00	$0.00	$0.00	$0.00
43.	Net Income (L24 plus L36 less L41 plus L42)	$7.87	$6.83	$10.56	$9.35
44.	1,000 KWH Sold	22,381,651	21,317,349	21,629,992	22,517,814

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 14, 2014

Case No. 2014-00371

Question No. 31

Responding Witness: Christopher M. Garrett

Q-31. Provide the comparative operating statistics for electric operations as shown in Schedule 31.

A-31. See attached.

Kentucky Utilities Company
Case No. 2014-00371
Comparative Operating Statistics - Electric Operations
For Calendar Years 2011 through 2013

Line No.	Item (a)	Three Most Recent Calendar Years					
		2011		2012		2013	
		Cost (b)	% Inc. (c)	Cost (d)	% Inc. (e)	Cost (f)	% Inc. (g)
1.	Cost per kWH of Electricity Generated (1)	$ 0.034	-2.86%	$ 0.035	2.94%	$ 0.033	-5.71%
2.	Cost per kWH of Electricity Purchased	$ 0.026	-7.14%	$ 0.027	3.85%	$ 0.030	11.11%
3.	Cost per kWH of Electricity Sold (1)	$ 0.035	0.00%	$ 0.036	2.86%	$ 0.035	-2.78%
4.	Maintenance Cost per Transmission Mile	$ 1,788.68	6.79%	$ 1,904.16	6.46%	$ 2,005.36	5.31%
5.	Maintenance Cost per Distribution Mile	$ 1,615.18	0.36%	$ 2,113.52	30.85%	$ 2,146.89	1.58%
6.	Sales Promotion Expense per Customer	$ -	-	$ -	-	$ 0.08	-
7.	Administration and General Expense per Customer	$ 192.32	7.69%	$ 184.43	-4.10%	$ 212.00	14.95%
8.	Wages and Salaries - Charged Expense:						
9.	Per Average Employee (2)	$ 61,764.53	5.91%	$ 63,597.27	2.97%	$ 62,796.73	-1.26%
10.	Depreciation Expense:						
11.	Per $100 of Average Gross Plant in Service	$ 3.04	13.86%	$ 2.87	-5.59%	$ 2.60	-9.41%
12.	Rents:						
13.	Per $100 of Average Gross Plant in Service	$ 0.04	-20.00%	$ 0.04	0.00%	$ 0.04	0.00%

Kentucky Utilities Company
Case No. 2014-00371
Comparative Operating Statistics - Electric Operations
For Calendar Years 2011 through 2013
(Total Company)

Line No.	Item (a)	Three Most Recent Calendar Years					
		2011		2012		2013	
		Cost (b)	% Inc. (c)	Cost (d)	% Inc. (e)	Cost (f)	% Inc. (g)
14.	Property Taxes:						
15.	Per Average $100 of Average Plant in Service - Net (3)(4)	$ 0.44	69.23%	$ 0.46	4.55%	$ 0.43	-6.52%
16.	Payroll Taxes:						
17.	Per Average Number of Employees whose Salary is Charged to Expense (2)	$ 4,596.05	-4.23%	$ 4,858.17	5.70%	$ 4,843.26	-0.31%
18.	Interest Expense:						
19.	Per $100 of Average Debt Outstanding (6)	$ 3.52	-15.59%	$ 3.46	-1.70%	$ 3.23	-6.65%
20.	Per $100 of Average Plant Investment	$ 1.17	-22.52%	$ 1.04	-11.11%	$ 1.03	-0.96%
21.	Per $100 kWh Sold (5)	$ 4.62	-12.50%	$ 4.61	-0.22%	$ 4.37	-5.21%
22.	Meter Reading Expense per Meter	$ 8.70	7.01%	$ 8.92	2.53%	$ 8.86	-0.67%

(1) Information represents 100% of KU's share of generation and costs for Trimble County.
(2) Wages and salaries, payroll taxes, and average number of employees include LKS allocated labor and employees.
(3) Average Plant in Service - Net is adjusted to include CWIP.
(4) The increase in property taxes from 2010 to 2011 is due to a coal tax credit applied to property taxes in 2010.
(5) Interest Expense divided by Ultimate Consumer Revenues plus Resale Revenues.
(6) Calculation based on Interest Expense on Debt divided by two point average of Debt Outstanding

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 14, 2014

Case No. 2014-00371

Question No. 32

Responding Witness: Paula H. Pottinger, Ph.D.

Q-32. List separately the budgeted and actual numbers of full- and part-time employees by employee group, by month and by year, for the three most recent calendar years, the base period, and the forecasted test period.

A-32. See attached.

Kentucky Utilities Company
Case No. 2014-00371
Question No. 32
Headcount by Employee Type by Month - Budget

2011	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Exempt	636	636	637	637	637	637	639	639	639	640	640	640
Non-exempt	392	392	392	392	392	392	392	392	392	393	393	384
Union-Hourly	621	621	621	621	621	621	621	621	621	621	621	620
Part-time Other	18	18	18	18	19	20	20	20	19	19	19	19
Total	1,667	1,667	1,668	1,668	1,669	1,670	1,673	1,673	1,671	1,673	1,673	1,663

2012	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Exempt	656	659	659	661	663	667	678	678	680	679	683	686
Non-exempt	415	419	426	427	433	433	437	437	445	445	445	445
Union-Hourly	605	605	606	606	606	606	608	608	608	608	608	608
Part-time Other	-	-	-	-	-	-	-	-	-	-	-	-
Total	1,676	1,683	1,692	1,694	1,702	1,705	1,723	1,723	1,732	1,732	1,736	1,739

2013	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Exempt	677	679	680	681	681	682	684	684	685	685	685	685
Non-exempt	440	440	440	440	440	440	444	444	444	444	444	444
Union-Hourly	599	600	600	600	600	600	611	610	610	610	611	611
Part-time Other	38	38	38	38	40	40	40	40	38	38	38	38
Total	1,754	1,757	1,759	1,759	1,761	1,762	1,778	1,777	1,776	1,776	1,777	1,778

Base Year: March 2014 - Feb 2015	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB
Exempt	717	716	716	716	719	721	720	725	725	725	740	740
Non-exempt	450	453	453	453	457	457	457	448	448	448	457	457
Union-Hourly	613	619	619	619	619	619	619	610	610	609	609	609
Part-time Other	37	37	39	39	40	40	38	38	38	39	49	49
Total	1,816	1,825	1,826	1,827	1,834	1,836	1,834	1,820	1,820	1,820	1,855	1,855

Forecast Test Year July 2015-June 2016	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Exempt	756	756	755	755	755	755	757	757	760	760	767	767
Non-exempt	462	462	462	462	462	462	464	464	464	465	456	456
Union-Hourly	607	607	607	607	607	607	607	607	607	618	594	594
Part-time Other	52	52	50	49	49	50	49	49	49	49	52	52
Total	1,876	1,876	1,874	1,873	1,873	1,874	1,877	1,877	1,879	1,891	1,868	1,868

Kentucky Utilities Company
Case No. 2014-00371
Question No. 32
Headcount by Employee Type by Month Actuals

2011	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Exempt	598	597	600	602	605	605	605	608	609	616	621	623
Non-exempt	374	373	373	370	384	388	386	388	393	400	403	409
Union-Hourly	600	599	599	598	596	593	595	595	593	593	593	591
Part-time Other	20	20	21	20	28	27	25	23	23	22	21	20
Total	1,592	1,590	1,593	1,590	1,613	1,614	1,611	1,615	1,618	1,632	1,638	1,642

2012	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Exempt	622	625	626	630	634	634	635	635	638	641	644	647
Non-exempt	411	419	420	419	424	422	421	421	417	414	418	415
Union-Hourly	592	589	590	591	586	581	579	579	580	585	586	587
Part-time Other	23	24	23	23	30	32	33	33	26	24	24	27
Total	1,648	1,657	1,659	1,663	1,675	1,669	1,667	1,667	1,661	1,665	1,673	1,677

2013	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Exempt	652	652	657	658	667	665	668	668	670	675	677	683
Non-exempt	410	421	421	418	414	413	413	418	424	433	431	431
Union-Hourly	594	588	589	594	595	599	601	606	604	602	600	599
Part-time Other	39	40	38	38	48	48	48	44	44	44	45	45
Total	1,696	1,701	1,704	1,708	1,724	1,725	1,730	1,736	1,743	1,754	1,753	1,757

Base Year: March 2014 - Feb 2015	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB
Exempt	697	702	706	709	709	707	710	707				
Non-exempt	448	443	442	440	439	444	442	450				
Union-Hourly	598	600	599	603	606	598	596	596				
Part-time Other	45	44	48	55	55	50	46	44				
Total	1,787	1,789	1,795	1,806	1,810	1,799	1,794	1,797				

Forecast Test Year July 2015-June 2016	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Exempt												
Non-exempt												
Union-Hourly												
Part-time Other												
Total												

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 14, 2014

Case No. 2014-00371

Question No. 33

Responding Witness: Paula H. Pottinger, Ph.D.

Q-33. Provide the information requested in Schedule 33 for budgeted and actual regular wages, overtime wages, and total wages by employee group, by month, for the five most recent calendar years. Explain in detail any variance exceeding five percent in any one month.

A-33. See attached. Calendar years 2010 through 2013 are provided in Schedule 33 in the attachment. Actual labor costs relating to calendar year 2009 are also provided, however the associated budgeted amounts are not included as the detailed labor components were not available until the Company implemented its current budgeting software, PowerPlant, in 2010. In addition, the Company currently does not capture wage information by employee group for the budget in the calendar years provided. Monthly variances in total that exceed 5% during the periods provided are attributed to open positions, storm outage work, unplanned outages and timing differences of planned outage work compared to budget. The total annual variance for KU did not exceed 5% for any calendar year 2010 through 2013.

Kentucky Utilities Company
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Monthly Payroll Variance Analysis

		Monthly Budget			Monthly Actual			Variance Percent		
Date	**Employee Group**	**Regular**	**OT**	**Total**	**Regular**	**OT**	**Total**	**Regular**	**OT**	**Total**
Jan-09	Union/Hourly				$ 3,439,349	$ 1,970,919	$ 5,410,268			
Jan-09	Exempt				4,157,696	-	4,157,696			
Jan-09	Non-Exempt				1,906,016	156,432	2,062,448			
					9,503,061	2,127,351	11,630,412			
Feb-09	Union/Hourly				2,970,035	3,793,954	6,763,989			
Feb-09	Exempt				4,229,037	-	4,229,037			
Feb-09	Non-Exempt				28,965	234,758	263,723			
					7,228,037	4,028,712	11,256,749			
Mar-09	Union/Hourly				3,715,957	659,002	4,374,959			
Mar-09	Exempt				5,064,747	-	5,064,747			
Mar-09	Non-Exempt				1,171,469	185,970	1,357,439			
					9,952,173	844,972	10,797,145			
Apr-09	Union/Hourly				3,617,176	783,561	4,400,737			
Apr-09	Exempt				4,136,247	-	4,136,247			
Apr-09	Non-Exempt				1,103,953	216,240	1,320,193			
					8,857,376	999,801	9,857,177			
May-09	Union/Hourly				3,477,475	887,055	4,364,530			
May-09	Exempt				4,081,498	-	4,081,498			
May-09	Non-Exempt				1,028,256	175,025	1,203,281			
					8,587,229	1,062,080	9,649,309			
Jun-09	Union/Hourly				3,297,280	945,549	4,242,829			
Jun-09	Exempt				4,730,190	-	4,730,190			
Jun-09	Non-Exempt				1,191,076	165,960	1,357,036			
					9,218,546	1,111,509	10,330,055			
Jul-09	Union/Hourly				3,748,913	890,203	4,639,116			
Jul-09	Exempt				3,890,715	-	3,890,715			
Jul-09	Non-Exempt				1,055,413	155,519	1,210,932			
					8,695,041	1,045,722	9,740,763			

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		Monthly Budget			Monthly Actual			Variance Percent		
Date	**Employee Group**	**Regular**	**OT**	**Total**	**Regular**	**OT**	**Total**	**Regular**	**OT**	**Total**
Aug-09	Union/Hourly				3,591,100	802,107	4,393,207			
Aug-09	Exempt				4,299,411	-	4,299,411			
Aug-09	Non-Exempt				1,168,878	148,088	1,316,966			
					9,059,389	950,195	10,009,584			
Sep-09	Union/Hourly				3,606,994	689,652	4,296,646			
Sep-09	Exempt				5,066,714	-	5,066,714			
Sep-09	Non-Exempt				1,238,702	130,172	1,368,874			
					9,912,410	819,824	10,732,234			
Oct-09	Union/Hourly				3,682,126	894,428	4,576,554			
Oct-09	Exempt				4,624,327	-	4,624,327			
Oct-09	Non-Exempt				1,586,400	139,786	1,726,186			
					9,892,853	1,034,214	10,927,067			
Nov-09	Union/Hourly				3,303,681	814,058	4,117,739			
Nov-09	Exempt				3,374,438	-	3,374,438			
Nov-09	Non-Exempt				960,473	116,754	1,077,227			
					7,638,592	930,812	8,569,404			
Dec-09	Union/Hourly				3,557,755	1,971,869	5,529,624			
Dec-09	Exempt				4,447,326	-	4,447,326			
Dec-09	Non-Exempt				1,391,733	170,649	1,562,382			
					9,396,814	2,142,518	11,539,332			
YTD - 09	Union/Hourly				42,007,841	15,102,357	57,110,198			
YTD - 09	Exempt				52,102,346	-	52,102,346			
YTD - 09	Non-Exempt				13,831,334	1,995,353	15,826,687			
					107,941,521	17,097,710	125,039,231			
Jan-10	Union/Hourly				3,662,957	648,693	4,311,650			
Jan-10	Exempt				4,341,512	-	4,341,512			
Jan-10	Non-Exempt				986,600	100,415	1,087,015			
		9,681,116	551,405	10,232,521	8,991,069	749,108	9,740,177	-7.13%	35.85%	-4.81%
Feb-10	Union/Hourly				3,482,526	954,185	4,436,711			
Feb-10	Exempt				4,446,432	-	4,446,432			
Feb-10	Non-Exempt				1,075,704	91,365	1,167,069			
		9,685,115	548,867	10,233,982	9,004,662	1,045,550	10,050,212	-7.03%	90.49%	-1.80%

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		Monthly Budget			Monthly Actual			Variance Percent		
Date	**Employee Group**	**Regular**	**OT**	**Total**	**Regular**	**OT**	**Total**	**Regular**	**OT**	**Total**
Mar-10	Union/Hourly				3,966,578	745,920	4,712,498			
Mar-10	Exempt				5,573,976	-	5,573,976			
Mar-10	Non-Exempt				1,347,565	135,063	1,482,628			
		11,267,891	698,577	11,966,468	10,888,119	880,983	11,769,102	-3.37%	26.11%	-1.65%
Apr-10	Union/Hourly				3,608,219	878,151	4,486,370			
Apr-10	Exempt				4,363,909	-	4,363,909			
Apr-10	Non-Exempt				1,296,251	102,218	1,398,469			
		10,357,047	715,749	11,072,796	9,268,379	980,369	10,248,748	-10.51%	36.97%	-7.44%
May-10	Union/Hourly				3,592,811	1,140,806	4,733,617			
May-10	Exempt				4,627,763	-	4,627,763			
May-10	Non-Exempt				950,178	89,747	1,039,925			
		9,759,415	603,215	10,362,630	9,170,752	1,230,553	10,401,305	-6.03%	104.00%	0.37%
Jun-10	Union/Hourly				3,715,039	945,124	4,660,163			
Jun-10	Exempt				4,980,107	-	4,980,107			
Jun-10	Non-Exempt				1,061,720	98,156	1,159,876			
		10,446,100	587,231	11,033,331	9,756,866	1,043,280	10,800,146	-6.60%	77.66%	-2.11%
Jul-10	Union/Hourly				3,743,546	839,537	4,583,083			
Jul-10	Exempt				4,115,830	-	4,115,830			
Jul-10	Non-Exempt				1,078,516	97,085	1,175,601			
		10,446,445	584,456	11,030,901	8,937,892	936,622	9,874,514	-14.44%	60.26%	-10.48%
Aug-10	Union/Hourly				3,959,143	888,622	4,847,765			
Aug-10	Exempt				4,669,942	-	4,669,942			
Aug-10	Non-Exempt				1,109,029	97,234	1,206,263			
		11,031,798	594,272	11,626,070	9,738,114	985,856	10,723,970	-11.73%	65.89%	-7.76%
Sep-10	Union/Hourly				3,741,494	918,845	4,660,339			
Sep-10	Exempt				5,422,745	-	5,422,745			
Sep-10	Non-Exempt				1,107,525	112,910	1,220,435			
		10,796,507	563,712	11,360,219	10,271,764	1,031,755	11,303,519	-4.86%	83.03%	-0.50%
Oct-10	Union/Hourly				3,904,052	1,317,361	5,221,413			
Oct-10	Exempt				4,535,746	-	4,535,746			
Oct-10	Non-Exempt				1,184,553	140,328	1,324,881			
		10,687,476	665,786	11,353,262	9,624,351	1,457,689	11,082,040	-9.95%	118.94%	-2.39%

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		Monthly Budget			Monthly Actual			Variance Percent		
Date	**Employee Group**	**Regular**	**OT**	**Total**	**Regular**	**OT**	**Total**	**Regular**	**OT**	**Total**
Nov-10	Union/Hourly				3,587,741	1,074,366	4,662,107			
Nov-10	Exempt				4,260,967	-	4,260,967			
Nov-10	Non-Exempt				955,712	124,672	1,080,384			
		10,188,986	574,281	10,763,267	8,804,420	1,199,038	10,003,458	-13.59%	108.79%	-7.06%
Dec-10	Union/Hourly				4,184,245	913,070	5,097,315			
Dec-10	Exempt				4,940,898	-	4,940,898			
Dec-10	Non-Exempt				1,277,609	118,281	1,395,890			
		9,864,810	523,808	10,388,618	10,402,752	1,031,351	11,434,103	5.45%	96.89%	10.06%
YTD - 10	Union/Hourly				45,148,351	11,264,680	56,413,031			
YTD - 10	Exempt				56,279,827	-	56,279,827			
YTD - 10	Non-Exempt				13,430,962	1,307,474	14,738,436			
		124,212,706	7,211,359	131,424,065	114,859,140	12,572,154	127,431,294	-7.53%	74.34%	-3.04%
Jan-11	Union/Hourly				3,966,166	691,243	4,657,409			
Jan-11	Exempt				5,040,687	-	5,040,687			
Jan-11	Non-Exempt				1,119,396	101,202	1,220,598			
		10,827,804	635,819	11,463,623	10,126,249	792,445	10,918,694	-6.48%	24.63%	-4.75%
Feb-11	Union/Hourly				3,754,441	948,718	4,703,159			
Feb-11	Exempt				4,797,022	-	4,797,022			
Feb-11	Non-Exempt				1,094,693	117,234	1,211,927			
		9,813,673	617,624	10,431,297	9,646,156	1,065,952	10,712,108	-1.71%	72.59%	2.69%
Mar-11	Union/Hourly				4,248,945	1,111,507	5,360,452			
Mar-11	Exempt				6,174,631	-	6,174,631			
Mar-11	Non-Exempt				1,246,330	114,712	1,361,042			
		11,857,718	653,551	12,511,269	11,669,906	1,226,219	12,896,125	-1.58%	87.62%	3.08%
Apr-11	Union/Hourly				3,810,664	1,780,507	5,591,171			
Apr-11	Exempt				4,513,747	-	4,513,747			
Apr-11	Non-Exempt				1,081,665	112,523	1,194,188			
		10,489,545	785,670	11,275,215	9,406,076	1,893,030	11,299,106	-10.33%	140.94%	0.21%
May-11	Union/Hourly				3,925,934	1,235,662	5,161,596			
May-11	Exempt				5,073,578	-	5,073,578			
May-11	Non-Exempt				1,236,759	100,211	1,336,970			
		11,034,160	746,925	11,781,085	10,236,271	1,335,873	11,572,144	-7.23%	78.85%	-1.77%

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		Monthly Budget			Monthly Actual			Variance Percent		
Date	**Employee Group**	**Regular**	**OT**	**Total**	**Regular**	**OT**	**Total**	**Regular**	**OT**	**Total**
Jun-11	Union/Hourly				3,839,012	1,048,082	4,887,094			
Jun-11	Exempt				5,706,048	-	5,706,048			
Jun-11	Non-Exempt				1,267,205	102,053	1,369,258			
		11,096,349	629,215	11,725,564	10,812,265	1,150,135	11,962,400	-2.56%	82.79%	2.02%
Jul-11	Union/Hourly				3,694,647	1,029,693	4,724,340			
Jul-11	Exempt				4,080,773	-	4,080,773			
Jul-11	Non-Exempt				1,134,724	106,326	1,241,050			
		10,444,221	673,097	11,117,318	8,910,144	1,136,019	10,046,163	-14.69%	68.77%	-9.64%
Aug-11	Union/Hourly				4,224,981	1,488,970	5,713,951			
Aug-11	Exempt				5,471,390	-	5,471,390			
Aug-11	Non-Exempt				1,282,694	132,014	1,414,708			
		11,828,120	693,156	12,521,276	10,979,065	1,620,984	12,600,049	-7.18%	133.86%	0.63%
Sep-11	Union/Hourly				3,836,811	1,563,129	5,399,940			
Sep-11	Exempt				5,805,629	-	5,805,629			
Sep-11	Non-Exempt				1,178,678	122,072	1,300,750			
		11,367,813	635,148	12,002,961	10,821,118	1,685,201	12,506,319	-4.81%	165.32%	4.19%
Oct-11	Union/Hourly				3,972,242	1,041,933	5,014,175			
Oct-11	Exempt				4,750,428	-	4,750,428			
Oct-11	Non-Exempt				1,247,610	111,626	1,359,236			
		11,341,244	749,893	12,091,137	9,970,280	1,153,559	11,123,839	-12.09%	53.83%	-8.00%
Nov-11	Union/Hourly				3,673,481	1,053,479	4,726,960			
Nov-11	Exempt				4,857,932	-	4,857,932			
Nov-11	Non-Exempt				1,124,543	117,370	1,241,913			
		10,733,328	735,870	11,469,198	9,655,956	1,170,849	10,826,805	-10.04%	59.11%	-5.60%
Dec-11	Union/Hourly				4,243,388	901,252	5,144,640			
Dec-11	Exempt				5,192,247	-	5,192,247			
Dec-11	Non-Exempt				1,328,730	119,288	1,448,018			
		10,511,901	653,649	11,165,550	10,764,365	1,020,540	11,784,905	2.40%	56.13%	5.55%
YTD - 11	Union/Hourly				47,190,712	13,894,175	61,084,887			
YTD - 11	Exempt				61,464,112	-	61,464,112			
YTD - 11	Non-Exempt				14,343,027	1,356,631	15,699,658			
		131,345,876	8,209,617	139,555,493	122,997,851	15,250,806	138,248,657	-6.36%	85.77%	-0.94%

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		Monthly Budget			Monthly Actual			Variance Percent		
Date	**Employee Group**	**Regular**	**OT**	**Total**	**Regular**	**OT**	**Total**	**Regular**	**OT**	**Total**
Jan-12	Union/Hourly				4,088,527	713,191	4,801,718			
Jan-12	Exempt				5,230,067	-	5,230,067			
Jan-12	Non-Exempt				1,324,404	216,596	1,541,000			
		11,503,829	875,624	12,379,453	10,642,998	929,787	11,572,785	-7.48%	6.19%	-6.52%
Feb-12	Union/Hourly				4,015,511	1,034,903	5,050,414			
Feb-12	Exempt				5,901,682	-	5,901,682			
Feb-12	Non-Exempt				1,301,961	116,977	1,418,938			
		10,948,826	876,451	11,825,277	11,219,154	1,151,880	12,371,034	2.47%	31.43%	4.62%
Mar-12	Union/Hourly				4,213,666	1,445,407	5,659,073			
Mar-12	Exempt				5,773,868	-	5,773,868			
Mar-12	Non-Exempt				1,465,467	196,556	1,662,023			
		11,073,955	1,066,497	12,140,452	11,453,001	1,641,963	13,094,964	3.42%	53.96%	7.86%
Apr-12	Union/Hourly				3,892,751	1,045,534	4,938,285			
Apr-12	Exempt				5,115,266	-	5,115,266			
Apr-12	Non-Exempt				1,165,869	158,785	1,324,654			
		10,791,196	1,068,959	11,860,155	10,173,886	1,204,319	11,378,205	-5.72%	12.66%	-4.06%
May-12	Union/Hourly				4,170,486	1,015,542	5,186,028			
May-12	Exempt				5,920,182	-	5,920,182			
May-12	Non-Exempt				1,335,523	123,753	1,459,276			
		12,042,916	993,596	13,036,512	11,426,191	1,139,295	12,565,486	-5.12%	14.66%	-3.61%
Jun-12	Union/Hourly				3,925,676	913,720	4,839,396			
Jun-12	Exempt				5,053,400	-	5,053,400			
Jun-12	Non-Exempt				1,387,359	156,251	1,543,610			
		10,465,584	877,890	11,343,474	10,366,435	1,069,971	11,436,406	-0.95%	21.88%	0.82%
Jul-12	Union/Hourly				3,658,556	1,875,816	5,534,372			
Jul-12	Exempt				5,383,481	-	5,383,481			
Jul-12	Non-Exempt				1,153,479	209,814	1,363,293			
		10,944,019	868,787	11,812,806	10,195,516	2,085,630	12,281,146	-6.84%	140.06%	3.96%
Aug-12	Union/Hourly				4,427,311	1,078,233	5,505,544			
Aug-12	Exempt				6,126,610	-	6,126,610			
Aug-12	Non-Exempt				1,429,218	164,022	1,593,240			
		12,664,961	900,819	13,565,780	11,983,139	1,242,255	13,225,394	-5.38%	37.90%	-2.51%

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Date	**Employee Group**	**Regular**	**OT**	**Total**	**Regular**	**OT**	**Total**	**Regular**	**OT**	**Total**
Sep-12	Union/Hourly				3,749,106	1,379,464	5,128,570			
Sep-12	Exempt				4,965,329	-	4,965,329			
Sep-12	Non-Exempt				1,190,510	131,794	1,322,304			
		10,415,358	857,389	11,272,747	9,904,945	1,511,258	11,416,203	-4.90%	76.26%	1.27%
Oct-12	Union/Hourly				4,289,818	1,485,971	5,775,789			
Oct-12	Exempt				6,243,905	-	6,243,905			
Oct-12	Non-Exempt				1,012,922	172,515	1,185,437			
		12,668,826	982,919	13,651,745	11,546,645	1,658,486	13,205,131	-8.86%	68.73%	-3.27%
Nov-12	Union/Hourly				3,853,944	1,917,324	5,771,268			
Nov-12	Exempt				4,928,731	-	4,928,731			
Nov-12	Non-Exempt				1,227,815	82,590	1,310,405			
		10,934,087	867,578	11,801,665	10,010,490	1,999,914	12,010,404	-8.45%	130.52%	1.77%
Dec-12	Union/Hourly				4,104,753	1,154,082	5,258,835			
Dec-12	Exempt				5,040,971	-	5,040,971			
Dec-12	Non-Exempt				1,900,828	169,472	2,070,300			
		9,286,665	859,251	10,145,916	11,046,552	1,323,554	12,370,106	18.95%	54.04%	21.92%
YTD - 12	Union/Hourly				48,390,105	15,059,187	63,449,292			
YTD - 12	Exempt				65,683,492	-	65,683,492			
YTD - 12	Non-Exempt				15,895,355	1,899,125	17,794,480			
		133,740,222	11,095,760	144,835,982	129,968,952	16,958,312	146,927,264	-2.82%	52.84%	1.44%
Jan-13	Union/Hourly				4,357,372	927,496	5,284,868			
Jan-13	Exempt				6,329,522	-	6,329,522			
Jan-13	Non-Exempt				1,218,991	90,893	1,309,884			
		12,372,441	886,195	13,258,636	11,905,885	1,018,389	12,924,274	-3.77%	14.92%	-2.52%
Feb-13	Union/Hourly				4,003,732	730,604	4,734,336			
Feb-13	Exempt				5,574,790	-	5,574,790			
Feb-13	Non-Exempt				1,405,786	104,310	1,510,096			
		10,872,449	862,748	11,735,197	10,984,308	834,914	11,819,222	1.03%	-3.23%	0.72%
Mar-13	Union/Hourly				4,124,516	906,466	5,030,982			
Mar-13	Exempt				5,651,027	-	5,651,027			
Mar-13	Non-Exempt				1,312,754	160,095	1,472,849			
		11,397,187	971,919	12,369,106	11,088,297	1,066,561	12,154,858	-2.71%	9.74%	-1.73%

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		Monthly Budget			Monthly Actual			Variance Percent		
Date	**Employee Group**	**Regular**	**OT**	**Total**	**Regular**	**OT**	**Total**	**Regular**	**OT**	**Total**
Apr-13	Union/Hourly				4,269,222	1,159,166	5,428,388			
Apr-13	Exempt				6,012,805	-	6,012,805			
Apr-13	Non-Exempt				1,360,595	150,424	1,511,019			
		11,284,086	1,089,761	12,373,847	11,642,622	1,309,590	12,952,212	3.18%	20.17%	4.67%
May-13	Union/Hourly				4,331,278	934,199	5,265,477			
May-13	Exempt				6,001,165	-	6,001,165			
May-13	Non-Exempt				1,429,844	169,091	1,598,935			
		12,357,093	990,569	13,347,662	11,762,287	1,103,290	12,865,577	-4.81%	11.38%	-3.61%
Jun-13	Union/Hourly				3,846,564	1,054,428	4,900,992			
Jun-13	Exempt				5,397,248	-	5,397,248			
Jun-13	Non-Exempt				1,260,053	139,255	1,399,308			
		10,218,714	848,609	11,067,323	10,503,865	1,193,683	11,697,548	2.79%	40.66%	5.69%
Jul-13	Union/Hourly				4,063,406	1,071,928	5,135,334			
Jul-13	Exempt				5,977,356	-	5,977,356			
Jul-13	Non-Exempt				1,332,625	214,590	1,547,215			
		11,856,080	851,477	12,707,557	11,373,387	1,286,518	12,659,905	-4.07%	51.09%	-0.37%
Aug-13	Union/Hourly				4,463,077	861,932	5,325,009			
Aug-13	Exempt				6,177,783	-	6,177,783			
Aug-13	Non-Exempt				1,455,835	170,222	1,626,057			
		12,372,162	879,583	13,251,745	12,096,695	1,032,154	13,128,849	-2.23%	17.35%	-0.93%
Sep-13	Union/Hourly				4,131,780	987,605	5,119,385			
Sep-13	Exempt				5,833,334	-	5,833,334			
Sep-13	Non-Exempt				1,302,999	155,832	1,458,831			
		11,211,429	840,030	12,051,459	11,268,113	1,143,437	12,411,550	0.51%	36.12%	2.99%
Oct-13	Union/Hourly				4,413,415	1,217,091	5,630,506			
Oct-13	Exempt				6,631,621	-	6,631,621			
Oct-13	Non-Exempt				1,512,466	144,620	1,657,086			
		12,988,121	1,062,762	14,050,883	12,557,502	1,361,711	13,919,213	-3.32%	28.13%	-0.94%
Nov-13	Union/Hourly				3,956,539	1,702,338	5,658,877			
Nov-13	Exempt				5,214,239	-	5,214,239			
Nov-13	Non-Exempt				1,311,895	160,755	1,472,650			
		10,712,341	986,242	11,698,583	10,482,673	1,863,093	12,345,766	-2.14%	88.91%	5.53%

Kentucky Utilities Company
Case No. 2014-00371
Monthly Payroll Variance Analysis

Date	Employee Group	Monthly Budget			Monthly Actual			Variance Percent		
		Regular	OT	Total	Regular	OT	Total	Regular	OT	Total
Dec-13	Union/Hourly				4,084,315	1,180,867	5,265,182			
Dec-13	Exempt				5,445,941	-	5,445,941			
Dec-13	Non-Exempt				1,359,949	223,478	1,583,427			
		10,133,204	838,034	10,971,238	10,890,205	1,404,345	12,294,550	7.47%	67.58%	12.06%
YTD - 13	Union/Hourly				50,045,216	12,734,120	62,779,336			
YTD - 13	Exempt				70,246,831	-	70,246,831			
YTD - 13	Non-Exempt				16,263,792	1,883,565	18,147,357			
		$ 137,775,307	$ 11,107,929	$ 148,883,236	$ 136,555,839	$ 14,617,685	$ 151,173,524	-0.89%	31.60%	1.54%

Note 1: Schedule above includes amounts allocated to the utility from affiliates and total costs related to O&M, Capital and Other charges.

Note 2: Amounts related to KU charging others is not reflected in the schedule above for purposes of this data response unlike the amounts shown in filing requirement 16(8)(g).

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 14, 2014

Case No. 2014-00371

Question No. 34

Responding Witness: Paula H. Pottinger, Ph.D.

Q-34. Provide all wage, compensation, and employee benefits studies, analyses, or surveys conducted since the utility's last rate case or that are currently utilized by the utility.

A-34. On an annual basis, the Company participates in the following compensation and employee benefits surveys. A listing is provided by survey publisher, survey type and survey name below. The documents are voluminous in nature (approximately 7,000 pages in total) and are considered proprietary by the vendor and subject to licensing agreements. The survey documents will be produced for review at a convenient time and location for the Commission upon request.

Survey Publisher	Survey Type	Survey Name
ALM Legal	Compensation	Law Department Compensation
AON Hewitt	Compensation	Energy Marketing & Trading Compensation
Comp Resources	Compensation	Co-Op and Student Intern Pay Rates
EEI EAPDIS	Compensation	Technical Craft Clerical
Hay	Compensation	Energy Industry Compensation
Mercer	Benefits	National Survey of Employer-Sponsored Health Plans
Mercer	Compensation	Benchmark Survey: Executive Compensation
Mercer	Compensation	Benchmark Survey: HR, IT, Finance, Accounting and Legal
Mercer	Compensation	Benchmark Survey: Metro Benchmark Compensation
Mercer	Compensation	Benchmark Survey: Logistics and Supply Chain
Mercer	Compensation	Contact Center
Mercer	Compensation	MTCS for Energy Sector (Utilities module)
Mercer	Compensation	US Compensation Planning
Towers Watson	Benefits	Benefits Data Source
Towers Watson	Compensation	AGA Executive, Management and Non-Exempt
Towers Watson	Compensation	Energy Services Executive, Middle Management and Professional
Towers Watson	Compensation	HR, IT, Office, Business Support and Professional
Towers Watson	Compensation	Supervisor and Middle Management
Towers Watson	Compensation	Techical Support and Production
Towers Watson	Compensation	Top Management

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 14, 2014

Case No. 2014-00371

Question No. 35

Responding Witness: Paula H. Pottinger, Ph.D.

Q-35. For each employee group, state the amount, percentage increase, and effective dates for general wage increases and, separately, for merit increases granted or to be granted in the past two calendar years, the base period, and the forecasted test period.

A-35. Noted below for each employee group is the annual increase amount, percentage increase and effective dates for 2012, 2013 and budgeted amounts for the base and forecasted test periods. The response reflects Kentucky Utilities and LG&E and KU Service Company employees that charged labor to the utility. Merit is not applicable since individual performance is recognized through the team incentive award.

General Wage Increase		Executives and Senior Managers	Managers	Exempt	Non-Exempt	Union	Hourly
2012 (Actual)	Effective Date	1/1/2012	2/26/2012			7/15/2012	7/15/2012
	% Increase	3.0%	3.1%	3.0%	3.0%	2.5%	2.5%
	$ Amount	$205,879	$282,300	$1,240,350	$574,512	$223,695	$759,062
2013 (Actual)	Effective Date	12/30/2012	2/24/2013			7/14/2013	7/14/2013
	% Increase	2.9%	2.9%	2.9%	2.9%	2.5%	2.5%
	$ Amount	$185,496	$272,690	$1,304,374	$565,054	$233,992	$785,835
Base Period (Budget)	Effective Date	12/28/2014	2/22/2015			7/13/2015	7/13/2015
	% Increase	3% Budgeted				2.5%	2.5%
	$ Amount	$239,166	$351,226	$1,527,873	$667,856	$239,195	$829,645
Forecasted Test Period (Budget)	Effective Date	12/27/2015	2/21/2016			7/11/2016	7/11/2016
	% Increase	3% Budgeted				2.5%	2.5%
	$ Amount	$249,614	$366,127	$1,591,028	$692,603	$245,175	$850,386

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 14, 2014

Case No. 2014-00371

Question No. 36

Responding Witness: Paula H. Pottinger, Ph.D.

Q-36. Provide a schedule reflecting the salaries and other compensation of each executive officer for the base period and three most recent calendar years. Include the percentage annual increase and the effective date of each increase, the job title, duty and responsibility of each officer, the number of employees who report to each officer, and to whom each officer reports. For employees elected to executive officer status since the test year in the utility's most recent rate case, provide the salaries for the persons they replaced.

A-36. A schedule of salaries and other compensation for all officers for the base period and three most recent calendar years are provided in Attachment 1. This information is provided in a manner that is consistent with W2s for the three most recent calendar years. The base year reflects the Company's forecasted salary and incentives at target.

Attachment 2 provides the percentage annual increase, effective date of the increase, job title, duties and responsibility, number of employees who report to each officer and to whom each officer reports. For officers elected since the test year in the 2012 rate case, the salary is provided for the person they replaced.

Certain information is being filed under seal pursuant to a petition for confidential treatment.

Kentucky Utilities Company
Case No. 2014-00371
Officer Compensation
Calendar Year 2011

Name	Job Title	Salary	Other Compensation (1)
Arbough,Daniel K	Treasurer		
Beer,Michael S	VP Federal Regulation and Policy		
Bellar,Lonnie E	VP State Regulation and Rates		
Blake,Kent W	VP Corporate Planning and Development		
Bowling,Donald Ralph	VP Power Production		
Douglas,Laura Green	VP Corporate Responsibility and Community Affairs		
Hermann, Chris	SVP Energy Delivery		
Keeling, Chip	VP Communications		
Malloy,John P	VP Energy Delivery - Retail Business		
McCall, John	EVP General Counsel and Corporate Secretary		
O'Brien,Dorothy E	VP Deputy General Counsel and Environmental		
Pottinger,Paula H	SVP Human Resources		
Rives,Stephen B	Chief Financial Officer		
Scott,Valerie Leah	Controller		
Siemens,George Robert	VP External Affairs		
Sinclair,David S	VP Energy Marketing		
Slavinsky, Eric	Chief Information Officer		
Staffieri,Victor Alex	Chairman CEO and President	$811,221	$1,076,562
Staton, Ed	VP Transmission		
Thomas,Paul Gregory	VP Energy Delivery - Distribution Operations		
Thompson,Paul W	SVP Energy Services		
Voyles,John N	VP Transmission and Generation Services		
	Average of all Officers	$281,892	$297,060

(1) Of the total salary and other compensation, 22.5% was allocated to the cost of providing service to KU rate payers. Other compensation includes payments for cash based short-term incentives and stock based long-term incentives.

CONFIDENTIAL INFORMATION REDACTED

Kentucky Utilities Company
Case No. 2014-00371
Officer Compensation
Calendar Year 2012

Name	Job Title	Salary	Other Compensation (1)
Arbough,Daniel K	Treasurer		
Beer,Michael S	VP Federal Regulation and Policy		
Bellar,Lonnie E	VP State Regulation and Rates		
Blake,Kent W	Chief Financial Officer		
Bowling,Donald Ralph	VP Power Production		
Douglas,Laura Green	VP Corporate Responsibility and Community Affairs		
Hermann, Chris	SVP Energy Delivery		
Keeling, Chip	VP Communications		
Malloy,John P	VP Energy Delivery - Retail Business		
McCall, John	EVP General Counsel and Corporate Secretary		
O'Brien,Dorothy E	VP Deputy General Counsel and Environmental		
Pottinger,Paula H	SVP Human Resources		
Reynolds,Gerald Arthur	General Counsel/Compliance/Corporate Secretary		
Rives,Stephen B	Chief Administrative Officer		
Scott,Valerie Leah	Controller		
Siemens,George Robert	VP External Affairs		
Sinclair,David S	VP Energy Marketing		
Slavinsky,Eric	Chief Information Officer		
Staffieri,Victor Alex	Chairman CEO and President	$811,221	$3,656,927
Staton,Edwin R	VP Transmission		
Thomas,Paul Gregory	VP Energy Delivery - Distribution Operations		
Thompson,Paul W	SVP Energy Services		
Voyles,John N	VP Transmission and Generation Services		
Whelan,Mary C	VP Communications		
	Average of all Officers	$272,552	$440,403

(1) Of the total salary and other compensation, 17.54% is allocated to the cost of providing service to KU rate payers. Other compensation includes payments for cash based short-term incentives and stock based long-term incentives.

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Kentucky Utilities Company
Case No. 2014-00371
Officer Compensation
Calendar Year 2013

Name	Job Title	Salary	Other Compensation (1)
Arbough,Daniel K	Treasurer		
Beer,Michael S	VP Federal Regulation and Policy		
Bellar,Lonnie E	VP Gas Distribution		
Blake,Kent W	Chief Financial Officer		
Bowling,Donald Ralph	VP Power Production		
Douglas,Laura Green	VP Corporate Responsibility and Community Affairs		
Jessee, Tom	VP Transmission		
Malloy,John P	VP Customer Services		
O'Brien,Dorothy E	VP Deputy General Counsel and Environmental		
Pottinger,Paula H	SVP Human Resources		
Reynolds,Gerald Arthur	General Counsel/Compliance/Corporate Secretary		
Rives,Stephen B	Chief Administrative Officer		
Scott,Valerie Leah	Controller		
Siemens,George Robert	VP External Affairs		
Sinclair,David S	VP Energy Supply and Analysis		
Slavinsky,Eric	Chief Information Officer		
Staffieri,Victor Alex	Chairman CEO and President	$811,220	$1,461,720
Staton,Edwin R	VP State Regulation and Rates		
Thomas,Paul Gregory	VP Electric Distribution		
Thompson,Paul W	Chief Operating Officer		
Voyles,John N	VP Transmission and Generation Services		
Whelan,Mary C	VP Communications		
	Average of all Officers	$285,522	$211,316

(1) Of the total salary and other compensation, 18.4% is allocated to the cost of providing service to KU rate payers. Other compensation includes payments for cash based short-term incentives and stock based long-term incentives.

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Kentucky Utilities Company
Case No. 2014-00371
Officer Compensation
Base Period: Twelve Months Ended February 28, 2015 (3/1/2014 through 2/28/2015)

Name	Job Title	Salary (1)	Other Compensation (2)
Arbough,Daniel K	Treasurer		
Beer,Michael S	VP Federal Regulation and Policy		
Bellar,Lonnie E	VP Gas Distribution		
Blake,Kent W	Chief Financial Officer		
Bowling,Donald Ralph	VP Power Production		
Douglas,Laura Green	VP Corporate Responsibility and Community Affairs		
Jessee,Thomas A	VP Transmission		
Malloy,John P	VP Customer Services		
O'Brien,Dorothy E	VP Deputy General Counsel and Environmental		
Pottinger,Paula H	SVP Human Resources		
Reynolds,Gerald Arthur	General Counsel/Compliance/Corporate Secretary		
Rives,Stephen B	Chief Administrative Officer		
Scott,Valerie Leah	Controller		
Siemens,George Robert	VP External Affairs		
Sinclair,David S	VP Energy Supply and Analysis		
Slavinsky,Eric	Chief Information Officer		
Staffieri,Victor Alex	Chairman CEO and President	$811,220	$2,039,465
Staton,Edwin R	VP State Regulation and Rates		
Thomas,Paul Gregory	VP Electric Distribution		
Thompson,Paul W	Chief Operating Officer		
Voyles,John N	VP Transmission and Generation Services		
Whelan,Mary C	VP Communications		
	Average of all Officers	$299,241	$295,719

(1) The Company's forecast assumes an annual salary adjustment of 3%.
(2) Other compensation includes cash based short-term incentives and stock based long-term incentives at target.

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2011 Calendar Year

Annual Increase %	Effective Date of Annual or Market Adjustment	Last Name	Job Title	Duty and Responsibility	Number of Direct Reports	Reports To
[redacted]	12/27/2010	Arbough	Treasurer	Manages activities related to financial policy, long- and short-term financings, credit risk, and pension funds. Manages trading controls, cash management, credit, risk management, and other treasury activities.	7	Chief Financial Officer
	1/1/2011	Beer	VP - Federal Regulation and Policy	Develop and implement a federal regulatory strategy for the Company to include maintaining compliance with applicable regulations at the federal level. This position also serves as the Federal Energy Regulatory Commissions (FERC) Conduct Chief Compliance Officer.	2	Executive Vice President General Counsel/Corp Sec/Compl
	12/27/2010	Bellar	VP - State Regulation and Rates	Assists with the development and implementation of the rate making strategy and provides oversight of regulatory/industry activity monitoring.	4	Executive Vice President General Counsel/Corp Sec/Compl
	1/1/2011	Blake	VP Corp Plan and Development	Lead and manage the US Midwest strategy, corporate development and planning/reporting departments to: Develop the strategic direction and drive the strategic process for the market unit Drive the acquisition process in the market unit while also coordinating the analysis of potential acquisition opportunities in the market unit Manage and oversee the reporting, forecasting and budget and planning departments of the market unit	4	Chief Financial Officer
	1/1/2011	Bowling	VP Power Production	Plan and direct the operation, service planning, delivery, maintenance, environmental compliance and operation of LG&E and Kentucky Utility generation facilities to achieve safe, efficient and reliable generation of electricity.	8	SVP Energy Services
	12/27/2010	Douglas	VP - Corporate Responsibility and Community Affairs	Primarily responsible for safeguarding the Company's public image. Serves as Chief Corporate Responsibility advocate. Leads and directs corporate responsibility and community affairs initiatives by maintaining open communications with health and safety, environmental and community investment teams. Builds employee and stakeholder awareness of corporate responsibility as a core value.	3	Executive Vice President General Counsel/Corp Sec/Compl
	1/1/2011	Hermann	Sr. VP - Energy Delivery	Lead the Company's Distribution Operations and Retail Businesses with responsibility for strategic and operational management of gas and electric distribution, retail, metering and retail operations. Oversee the Operating Services department.	7	Chief Executive Officer
	12/27/2010	Keeling	VP - Communications	Lead the development, delivery and management of internal and external communications, community and media relations and brand strategy/management for the Company. Lead the brand management, image and advertising for the Company. Lead and provide recommendations on the strategic positioning of the Company with all stakeholders. Responsible for the corporate foundation and all company sponsorships. Serve as the key interface between the Company and PPL to develop and maintain strong working relationships with senior communications personnel.	2	Executive Vice President General Counsel/Corp Sec/Compl
	12/27/2010	Malloy	VP Energy Delivery - Retail Business	Provide strategic direction and operational control of the Company's Retail and Metering businesses to achieve strategic objectives and financial targets. Leads the company Gas Storage, Control and Compliance functions and directs the Operating Services area.	7	SVP - Energy Delivery

CONFIDENTIAL INFORMATION REDACTED

2011 Calendar Year

Annual Increase %	Effective Date of Annual or Market Adjustment	Last Name	Job Title	Duty and Responsibility	Number of Direct Reports	Reports To
	1/1/2011	McCall	Executive Vice President General Counsel/Corp Sec/Compl	Overall responsibility for participating in the senior management of the Corporation, managing its legal affairs, directing its Regulatory, Environmental, External Affairs, Corporate Communications and Human Resource functions	3	Chief Executive Officer
	12/27/2010	O'Brien	VP Deputy General Counsel and Environmental	Overall management of the Law Department and oversight of the corporate environmental function. Provides legal counsel and guidance in the ordinary and special activities of the corporation to insure maximum protection of its legal rights and to maintain its operations within the limits prescribed by international, federal, state, and local law. Coordinates the defense of the corporation against suits or claims, and coordinates the prosecution of the corporation's claims against others.	3	Executive Vice President General Counsel/Corp Sec/Compl
	1/1/2011	Pottinger	SVP - Human Resources	Lead the Company's human resources function to provide effective, innovative and practical human resources strategies, policies and programs that serve the needs of management and employees, and facilitate bottom-line results to accomplish corporate objectives. Responsible for the full range of human resources activity, including participation in executive decision-making and advising the CEO, CAO and other Company executives on all matters pertaining to human resources. Ensure human resources policies and programs are developed, implemented and coordinated to comply with all legal regulations and ethical obligations in the areas of employment practice, health and safety, benefits, compensation and labor relations and to achieve best practices in the function (e.g., improved productivity, increased efficiency, "employer of choice" practices). Serve as the key interface between the Company and PPL to develop and maintain strong working relationships with senior human resources personnel.	6	Executive Vice President General Counsel/Corp Sec/Compl
	1/1/2011	Rives	Chief Financial Officer	Primary responsibility for the financial plans and policies of the organization, including establishment and maintenance of fiscal controls, preparation and interpretation of financial reports, and safeguarding of the organization's assets. Develops and maintains overall accounting policies and controls. Responsible for establishing and maintaining good corporate relations with investment and banking communities. Assists in long-range planning. Advises senior management on financial affairs. Also has responsibility for the Supply Chain function..	8	Chief Executive Officer
	12/27/2010	Scott	Controller	Manages the consolidated accounting activities of the Company which includes utility accounting, internal and external reporting (SEC, FERC, PSC, etc.), and all other aspects of utility accounting as managed directly through the Director, Utility Accounting. Supports internal and external financial accounting and reporting needs of the Company including PUHCA compliance, supporting the Rates and Regulatory function, and Financial Planning. The position is also responsible for Energy Marketing Accounting.	4	Chief Financial Officer
	1/2/1900	Siemens	VP - External Affairs	Represents the Company in legislative, regulatory and executive regulatory matters before federal, state and local governments by providing policy direction. Develop and coordinate operating unit relationships with government entities and their constituency groups to ensure consistency and uniformity on all matters affecting the Company's interests.	2	Executive Vice President General Counsel/Corp Sec/Compl
	1/1/2011	Sinclair	VP - Energy Marketing	Establish the strategic direction and management of the energy marketing, fuel procurement and trading activities for the Company. Also directs the optimization of the corporation's energy-related integrated gross margin.	5	SVP Energy Services

CONFIDENTIAL INFORMATION REDACTED

2011 Calendar Year

Annual Increase %	Effective Date of Annual or Market Adjustment	Last Name	Job Title	Duty and Responsibility	Number of Direct Reports	Reports To
[redacted]	12/27/2011	Slavinsky	Chief Information Officer	Establish the company's technical vision and lead all aspects of the company's technology development. Work with other business unit leaders as an advisor of technologies that may improve efficiency and effectiveness. Oversees technology architecture and influences technical and architectural aspects of the company's business decisions. Sets IT strategic direction to meet the ongoing and future needs of the business. Responsible for the delivery of IT application systems, provide reliable operations of the IT infrastructure on a 24 hours a day, 365 days a year. Directs the establishment and execution of policies and processes for IT security, contract administration, financial management, training and IT research and development. Serve as the key interface between the Company and PPL to develop and maintain strong working relationships with senior information technology personnel.	5	Chief Administative Officer
0.0%	1/1/2011	Staffieri	Chief Executive Officer	Lead the Company to establish business objectives, policies, and strategic plans to implement world-class energy practices and provide reliable, low-cost energy services and superior customer satisfaction. Ensure effective implementation and execution of policies and plans to direct company growth and to achieve both long-range and short-range objectives. Serve as the key interface between the Company and PPL to develop and maintain strong working relationships with senior executive leadership.	6	Chairman, President and Chief Executive Officer of PPL Corporation
[redacted]	12/27/2010	Staton	VP Transmission	Provides strategic leadership and direction of all aspects of the company's transmission system, including: safety, lines construction and maintenance, substations and protection, system operations and balancing, energy management system, planning, compliance, and policies.	4	VP Transmission/Generation Services
	12/27/2010	Thomas	VP Energy Delivery - Distribution Operations	Provides leadership and direction of electric distribution operations involving the four core operating processes: Connect New Customers, Enhance the Network, Operate and Maintain the Network and Repair the Network. Responsibility for the direction of all Distribution Operations Centers throughout the service territory, the substation construction and maintenance functions and the statewide forestry services. Leads and directs the company gas distribution system and all related processes and regulations.	6	SVP - Energy Delivery
	1/1/2011	Thompson	Sr. VP - Energy Services	In conjunction with other members of the executive team, establish policies and strategies for the corporation's energy business. Lead the vision and strategy development for the Generation, Energy Marketing, Fuels and Transmission businesses. Lead the optimization of the corporation's energy-related integrated gross margin.	6	Chief Executive Officer
	1/1/2011	Voyles	VP Transmission/Generation Services	Plan and direct the centralized services that support the companies existing generation and transmission assets and development of new assets. This includes engineering centers of excellence, project and construction engineering and budget development and reporting. Develops and advocates the company's carbon strategy to meet the commercial, environmental and market unit objectives.	6	SVP Energy Services
3.0%	Average Percent					

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2012 Calendar Year

Annual Increase %	Effective Date of Annual or Market Adjustment	Last Name	Job Title	Duty and Responsibility	Number of Direct Reports	Reports To	Salary for Whom Officer Replaced
	12/26/2011	Arbough	Treasurer	Manages activities related to financial policy, long- and short-term financings, credit risk, and pension funds. Manages trading controls, cash management, credit, risk management, and other treasury activities.	7	Chief Financial Officer	n/a
	12/26/2011	Beer	VP - Federal Regulation and Policy	Develop and implement a federal regulatory strategy for the Company to include maintaining compliance with applicable regulations at the federal level. This position also serves as the Federal Energy Regulatory Commissions (FERC) Conduct Chief Compliance Officer.	1	General Counsel, Chief Compliance Officer and Corporate Secretary	n/a
	12/26/2011	Bellar	VP - State Regulation and Rates	Assists with the development and implementation of the rate making strategy and provides oversight of regulatory/industry activity monitoring.	4	General Counsel, Chief Compliance Officer and Corporate Secretary	n/a
	1/1/2012	Blake	Chief Financial Officer	Provide overall direction and leadership for all financial operations of the Company including the development and implementation of financial strategy, policies and plans, financial controls, preparation and interpretation of internal and external financial reports and arrangements for the safeguarding of business assets. Responsible for Sarbanes-Oxley compliance. Company representative before federal and state regulatory bodies including FERC, SEC, KPSC and IRS. Also responsible for oversight of Procurement policies, procedures and activities for the consolidated companies. Serve as the key interface between the Company and PPL to develop and maintain strong working relationships with senior finance personnel.	6	Chief Executive Officer	n/a
	1/1/2012	Bowling	VP Power Production	Plan and direct the operation, service planning, delivery, maintenance, environmental compliance and operation of LG&E and Kentucky Utility generation facilities to achieve safe, efficient and reliable generation of electricity.	10	SVP Energy Services	n/a
	12/26/2011	Douglas	VP - Corporate Responsibility and Community Affairs	Primarily responsible for safeguarding the Company's public image. Serves as Chief Corporate Responsibility advocate. Leads and directs corporate responsibility and community affairs initiatives by maintaining open communications with health and safety, environmental and community investment teams. Builds employee and stakeholder awareness of corporate responsibility as a core value.	2	General Counsel, Chief Compliance Officer and Corporate Secretary	n/a
	1/1/2012	Hermann	Sr. VP - Energy Delivery	Lead the Company's Distribution Operations and Retail Businesses with responsibility for strategic and operational management of gas and electric distribution, retail, metering and retail operations. Oversee the Operating Services department.	7	Chief Executive Officer	n/a
	12/26/2011	Malloy	VP Energy Delivery - Retail Business	Provide strategic direction and operational control of the Company's Retail and Metering businesses to achieve strategic objectives and financial targets. Leads the company Gas Storage, Control and Compliance functions and directs the Operating Services area.	6	SVP - Energy Delivery	n/a

CONFIDENTIAL INFORMATION REDACTED

2012 Calendar Year

Annual Increase %	Effective Date of Annual or Market Adjustment	Last Name	Job Title	Duty and Responsibility	Number of Direct Reports	Reports To	Salary for Whom Officer Replaced
[redacted]	12/26/2011	O'Brien	VP Deputy General Counsel and Environmental	Overall management of the Law Department and oversight of the corporate environmental function. Provides legal counsel and guidance in the ordinary and special activities of the corporation to insure maximum protection of its legal rights and to maintain its operations within the limits prescribed by international, federal, state, and local law. Coordinates the defense of the corporation against suits or claims, and coordinates the prosecution of the corporation's claims against others.	11	General Counsel, Chief Compliance Officer and Corporate Secretary	n/a
	1/1/2012	Pottinger	SVP - Human Resources	Lead the Company's human resources function to provide effective, innovative and practical human resources strategies, policies and programs that serve the needs of management and employees, and facilitate bottom-line results to accomplish corporate objectives. Responsible for the full range of human resources activity, including participation in executive decision-making and advising the CEO, CAO and other Company executives on all matters pertaining to human resources. Ensure human resources policies and programs are developed, implemented and coordinated to comply with all legal regulations and ethical obligations in the areas of employment practice, health and safety, benefits, compensation and labor relations and to achieve best practices in the function (e.g., improved productivity, increased efficiency, "employer of choice" practices). Serve as the key interface between the Company and PPL to develop and maintain strong working relationships with senior human resources personnel.	6	Chief Administative Officer	n/a
	Hired 2/6/2012	Reynolds	General Counsel, Chief Compliance Officer and Corporate Secretary	Serve as a member of executive management and participate in decisions regarding major issues impacting the company. Provide legal counsel and guidance in the ordinary and special activities of LG&E and KU to ensure maximum protection of its legal rights and to maintain its operations within the limits prescribed by the law. Also oversee the Regulatory, Environmental, External Affairs, Legal, Compliance and Communications functions.	8	Chief Administative Officer	[redacted]
	1/1/2012	Rives	Chief Administrative Officer	Responsible for the Company's major support functions including Information Technology, General Counsel, Legal, Compliance, Human Resources and Supply Chain. Facilitates and participates in all discussions and decisions relative to the establishment and implementation of planning and strategy for the Company.	5	Chief Executive Officer	n/a
	12/26/2011	Scott	Controller	Manages the consolidated accounting activities of the Company which includes utility accounting, internal and external reporting (SEC, FERC, PSC, etc.), and all other aspects of utility accounting as managed directly through the Director, Utility Accounting. Supports internal and external financial accounting and reporting needs of the Company including PUHCA compliance, supporting the Rates and Regulatory function, and Financial Planning. The position is also responsible for Energy Marketing Accounting.	4	Chief Financial Officer	n/a
	12/26/2011	Siemens	VP - External Affairs	Represents the Company in legislative, regulatory and executive regulatory matters before federal, state and local governments by providing policy direction. Develop and coordinate operating unit relationships with government entities and their constituency groups to ensure consistency and uniformity on all matters affecting the Company's interests.	2	General Counsel, Chief Compliance Officer and Corporate Secretary	n/a
	1/1/2012	Sinclair	VP - Energy Marketing	Establish the strategic direction and management of the energy marketing, fuel procurement and trading activities for the Company. Also directs the optimization of the corporation's energy-related integrated gross margin.	5	SVP Energy Services	n/a

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2012 Calendar Year

Annual Increase %	Effective Date of Annual or Market Adjustment	Last Name	Job Title	Duty and Responsibility	Number of Direct Reports	Reports To	Salary for Whom Officer Replaced
[redacted]	12/26/2011	Slavinsky	Chief Information Officer	Establish the company's technical vision and lead all aspects of the company's technology development. Work with other business unit leaders as an advisor of technologies that may improve efficiency and effectiveness. Oversees technology architecture and influences technical and architectural aspects of the company's business decisions. Sets IT strategic direction to meet the ongoing and future needs of the business. Responsible for the delivery of IT application systems, provide reliable operations of the IT infrastructure on a 24 hours a day, 365 days a year. Directs the establishment and execution of policies and processes for IT security, contract administration, financial management, training and IT research and development. Serve as the key interface between the Company and PPL to develop and maintain strong working relationships with senior information technology personnel.	6	Chief Administative Officer	n/a
0.0%	n/a	Staffieri	Chief Executive Officer	Lead the Company to establish business objectives, policies, and strategic plans to implement world-class energy practices and provide reliable, low-cost energy services and superior customer satisfaction. Ensure effective implementation and execution of policies and plans to direct company growth and to achieve both long-range and short-range objectives. Serve as the key interface between the Company and PPL to develop and maintain strong working relationships with senior executive leadership.	6	Chairman, President and Chief Executive Officer of PPL Corporation	n/a
[redacted]	12/26/2011	Staton	VP Transmission	Provides strategic leadership and direction of all aspects of the company's transmission system, including: safety, lines construction and maintenance, substations and protection, system operations and balancing, energy management system, planning, compliance, and policies.	4	VP Transmission/Generation Services	n/a
	12/26/2011	Thomas	VP Energy Delivery - Distribution Operations	Provides leadership and direction of electric distribution operations involving the four core operating processes: Connect New Customers, Enhance the Network, Operate and Maintain the Network and Repair the Network. Responsibility for the direction of all Distribution Operations Centers throughout the service territory, the substation construction and maintenance functions and the statewide forestry services. Leads and directs the company gas distribution system and all related processes and regulations.	7	SVP - Energy Delivery	n/a
	1/1/2012	Thompson	Sr. VP - Energy Services	In conjunction with other members of the executive team, establish policies and strategies for the corporation's energy business. Lead the vision and strategy development for the Generation, Energy Marketing, Fuels and Transmission businesses. Lead the optimization of the corporation's energy-related integrated gross margin.	6	Chief Executive Officer	n/a
	1/1/2012	Voyles	VP Transmission/Generation Services	Plan and direct the centralized services that support the companies existing generation and transmission assets and development of new assets. This includes engineering centers of excellence, project and construction engineering and budget development and reporting. Develops and advocates the company's carbon strategy to meet the commercial, environmental and market unit objectives.	6	SVP Energy Services	n/a
	12/26/2011	Whelan	VP - Communications	Lead the development, delivery and management of internal and external communications, community and media relations and brand strategy/management for the Company. Lead the brand management, image and advertising for the Company. Lead and provide recommendations on the strategic positioning of the Company with all stakeholders. Responsible for the corporate foundation and all company sponsorships. Serve as the key interface between the Company and PPL to develop and maintain strong working relationships with senior communications personnel.	6	General Counsel, Chief Compliance Officer and Corporate Secretary	[redacted]
3.1%	Average Percent						

CONFIDENTIAL INFORMATION REDACTED

2013 Calendar Year

Annual Increase %	Effective Date of Annual or Market Adjustment	Last Name	Job Title	Duty and Responsibility	Number of Direct Reports	Reports To	Salary for Whom Officer Replaced
[redacted]	12/24/2012	Arbough	Treasurer	Manages activities related to financial policy, long- and short-term financings, credit risk, and pension funds. Manages trading controls, cash management, credit, risk management, and other treasury activities.	4	Chief Financial Officer	n/a
	12/24/2012	Beer	VP - Federal Regulation and Policy	Develop and implement a federal regulatory strategy for the Company to include maintaining compliance with applicable regulations at the federal level. This position also serves as the Federal Energy Regulatory Commissions (FERC) Conduct Chief Compliance Officer.	1	General Counsel, Chief Compliance Officer and Corporate Secretary	n/a
	12/24/2012	Bellar	VP - Gas Distribution	This position provides strategic leadership and direction of all aspects of the company's transmission and distribution gas systems and operations including: Gas Management, Planning and Supply; Gas Control, Storage and Compliance; Gas Policy and Standards and Gas Construction and Maintenance. Leads and directs the company gas operations and all related processes and regulations.	5	Chief Operating Officer	n/a
	1/1/2013	Blake	Chief Financial Officer	Provide overall direction and leadership for all financial operations of the Company including the development and implementation of financial strategy, policies and plans, financial controls, preparation and interpretation of internal and external financial reports and arrangements for the safeguarding of business assets. Responsible for Sarbanes-Oxley compliance. Company representative before federal and state regulatory bodies including FERC, SEC, KPSC and IRS. Also responsible for oversight of Procurement policies, procedures and activities for the consolidated companies. Serve as the key interface between the Company and PPL to develop and maintain strong working relationships with senior finance personnel.	7	Chairman CEO and President	n/a
	1/1/2013	Bowling	VP Power Production	Plan and direct the operation, service planning, delivery, maintenance, environmental compliance and operation of LG&E and Kentucky Utility generation facilities to achieve safe, efficient and reliable generation of electricity.	10	Chief Operating Officer	n/a
	12/24/2012	Douglas	VP - Corporate Responsibility and Community Affairs	Primarily responsible for safeguarding the Company's public image. Serves as Chief Corporate Responsibility advocate. Leads and directs corporate responsibility and community affairs initiatives by maintaining open communications with health and safety, environmental and community investment teams. Builds employee and stakeholder awareness of corporate responsibility as a core value.	1	General Counsel, Chief Compliance Officer and Corporate Secretary	n/a
	Promotion to officer 2/18/2013	Jessee	VP Transmission	This position provides strategic leadership and direction of all aspects of the company's transmission system, including: safety, lines construction and maintenance, substations and protection, system operations and balancing, energy management system, planning, compliance, and policies	2	VP Transmission/Generation Svc	[redacted]
	12/24/2012	Malloy	VP Customer Services	Provide strategic direction and operational control of the Company's Retail and Metering businesses to achieve strategic objectives and financial targets. Leads the company Gas Storage, Control and Compliance functions and directs the Operating Services area.	5	Chief Operating Officer	n/a

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2013 Calendar Year

Annual Increase %	Effective Date of Annual or Market Adjustment	Last Name	Job Title	Duty and Responsibility	Number of Direct Reports	Reports To	Salary for Whom Officer Replaced
[redacted]	12/24/2012	O'Brien	VP Deputy General Counsel and Environmental	Overall management of the Law Department and oversight of the corporate environmental function. Provides legal counsel and guidance in the ordinary and special activities of the corporation to insure maximum protection of its legal rights and to maintain its operations within the limits prescribed by international, federal, state, and local law. Coordinates the defense of the corporation against suits or claims, and coordinates the prosecution of the corporation's claims against others.	11	General Counsel, Chief Compliance Officer and Corporate Secretary	n/a
	1/1/2013	Pottinger	SVP - Human Resources	Lead the Company's human resources function to provide effective, innovative and practical human resources strategies, policies and programs that serve the needs of management and employees, and facilitate bottom-line results to accomplish corporate objectives. Responsible for the full range of human resources activity, including participation in executive decision-making and advising the CEO, CAO and other Company executives on all matters pertaining to human resources. Ensure human resources policies and programs are developed, implemented and coordinated to comply with all legal regulations and ethical obligations in the areas of employment practice, health and safety, benefits, compensation and labor relations and to achieve best practices in the function (e.g., improved productivity, increased efficiency, "employer of choice" practices). Serve as the key interface between the Company and PPL to develop and maintain strong working relationships with senior human resources personnel.	8	Chief Administative Officer	n/a
	1/1/2013	Reynolds	General Counsel, Chief Compliance Officer and Corporate Secretary	Serve as a member of executive management and participate in decisions regarding major issues impacting the company. Provide legal counsel and guidance in the ordinary and special activities of LG&E and KU to ensure maximum protection of its legal rights and to maintain its operations within the limits prescribed by the law. Also oversee the Regulatory, Environmental, External Affairs, Legal, Compliance and Communications functions.	8	Chief Administative Officer	n/a
	1/1/2013	Rives	Chief Administrative Officer	Responsible for the Company's major support functions including Information Technology, General Counsel, Legal, Compliance, Human Resources and Supply Chain. Facilitates and participates in all discussions and decisions relative to the establishment and implementation of planning and strategy for the Company.	5	Chairman CEO and President	n/a
	12/24/2012	Scott	Controller	Manages the consolidated accounting activities of the Company which includes utility accounting, internal and external reporting (SEC, FERC, PSC, etc.), and all other aspects of utility accounting as managed directly through the Director, Utility Accounting. Supports internal and external financial accounting and reporting needs of the Company including PUHCA compliance, supporting the Rates and Regulatory function, and Financial Planning. The position is also responsible for Energy Marketing Accounting.	4	Chief Financial Officer	n/a
	12/24/2012	Siemens	VP - External Affairs	Represents the Company in legislative, regulatory and executive regulatory matters before federal, state and local governments by providing policy direction. Develop and coordinate operating unit relationships with government entities and their constituency groups to ensure consistency and uniformity on all matters affecting the Company's interests.	2	General Counsel, Chief Compliance Officer and Corporate Secretary	n/a
	1/1/2013	Sinclair	VP - Energy Supply and Analysis	Establish the strategic direction and management of the energy marketing, fuel procurement and trading activities for the Company. Also directs the optimization of the corporation's energy-related integrated gross margin.	5	Chief Operating Officer	n/a

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2013 Calendar Year

Annual Increase %	Effective Date of Annual or Market Adjustment	Last Name	Job Title	Duty and Responsibility	Number of Direct Reports	Reports To	Salary for Whom Officer Replaced
	12/24/2012	Slavinsky	Chief Information Officer	Establish the company's technical vision and lead all aspects of the company's technology development. Work with other business unit leaders as an advisor of technologies that may improve efficiency and effectiveness. Oversees technology architecture and influences technical and architectural aspects of the company's business decisions. Sets IT strategic direction to meet the ongoing and future needs of the business. Responsible for the delivery of IT application systems, provide reliable operations of the IT infrastructure on a 24 hours a day, 365 days a year. Directs the establishment and execution of policies and processes for IT security, contract administration, financial management, training and IT research and development. Serve as the key interface between the Company and PPL to develop and maintain strong working relationships with senior information technology personnel.	5	Chief Administative Officer	
0.0%	1/1/2013	Staffieri	Chairman CEO and President	Lead the Company to establish business objectives, policies, and strategic plans to implement world-class energy practices and provide reliable, low-cost energy services and superior customer satisfaction. Ensure effective implementation and execution of policies and plans to direct company growth and to achieve both long-range and short-range objectives. Serve as the key interface between the Company and PPL to develop and maintain strong working relationships with senior executive leadership.	7	Chairman, President and Chief Executive Officer of PPL Corporation	n/a
	12/24/2012	Staton	VP State Regulations and Rates	Develop and implement the state regulatory strategy of the Company, and direct, plan and manage the Company's rates and regulatory function, which includes maintaining compliance with applicable statutes and regulations at the state and local levels.	4	General Counsel, Chief Compliance Officer and Corporate Secretary	n/a
	12/24/2012	Thomas	VP Electric Distribution	Provides leadership and direction of electric distribution operations involving the four core operating processes: Connect New Customers, Enhance the Network, Operate and Maintain the Network and Repair the Network. Responsibility for the direction of all Distribution Operations Centers throughout the service territory, the substation construction and maintenance functions and the statewide forestry services.	7	Chief Operating Officer	n/a
	1/1/2013	Thompson	Chief Operating Officer	Overall responsibility for the strategic and operational management of all LG&E and KU gas and electric operational assets. Lead the visioning and strategy development for the generation, transmission, gas and electric distribution, customer service and energy supply businesses. Lead the optimization of the company's energy-related integrated gross margin. Lead the construction of major projects within the businesses.	7	Chairman CEO and President	n/a
	1/1/2013	Voyles	VP Transmission/Generation Services	Plan and direct the centralized services that support the companies existing generation and transmission assets and development of new assets. This includes engineering centers of excellence, project and construction engineering and budget development and reporting. Develops and advocates the company's carbon strategy to meet the commercial, environmental and market unit objectives.	6	Chief Operating Officer	n/a
	12/24/2012	Whelan	VP - Communications	Lead the development, delivery and management of internal and external communications, community and media relations and brand strategy/management for the Company. Lead the brand management, image and advertising for the Company. Lead and provide recommendations on the strategic positioning of the Company with all stakeholders. Responsible for the corporate foundation and all company sponsorships. Serve as the key interface between the Company and PPL to develop and maintain strong working relationships with senior communications personnel.	5	General Counsel, Chief Compliance Officer and Corporate Secretary	n/a
3.0%	Average Percent						

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Annual Increase %	Effective Date of Annual or Market Adjustment	Last Name	Job Title	Duty and Responsibility	Number of Direct Reports	Reports To
[redacted]	12/23/2013	Arbough	Treasurer	Manages activities related to financial policy, long- and short-term financings, credit risk, and pension funds. Manages trading controls, cash management, credit, risk management, and other treasury activities.	4	Chief Financial Officer
	12/23/2013	Beer	VP - Federal Regulation and Policy	Develop and implement a federal regulatory strategy for the Company to include maintaining compliance with applicable regulations at the federal level. This position also serves as the Federal Energy Regulatory Commissions (FERC) Conduct Chief Compliance Officer.	1	General Counsel, Chief Compliance Officer and Corporate Secretary
	12/23/2013	Bellar	VP Gas Distribution	This position provides strategic leadership and direction of all aspects of the company's transmission and distribution gas systems and operations including: Gas Management, Planning and Supply; Gas Control, Storage and Compliance; Gas Policy and Standards and Gas Construction and Maintenance. Leads and directs the company gas operations and all related processes and regulations.	5	Chief Operating Officer
	1/1/2014	Blake	Chief Financial Officer	Provide overall direction and leadership for all financial operations of the Company including the development and implementation of financial strategy, policies and plans, financial controls, preparation and interpretation of internal and external financial reports and arrangements for the safeguarding of business assets. Responsible for Sarbanes-Oxley compliance. Company representative before federal and state regulatory bodies including FERC, SEC, KPSC and IRS. Also responsible for oversight of Procurement policies, procedures and activities for the consolidated companies. Serve as the key interface between the Company and PPL to develop and maintain strong working relationships with senior finance personnel.	7	Chairman CEO and President
	1/1/2014	Bowling	VP Power Production	Plan and direct the operation, service planning, delivery, maintenance, environmental compliance and operation of LG&E and Kentucky Utility generation facilities to achieve safe, efficient and reliable generation of electricity.	10	Chief Operating Officer
	12/23/2013	Douglas	VP - Corporate Responsibility and Community Affairs	Primarily responsible for safeguarding the Company's public image. Serves as Chief Corporate Responsibility advocate. Leads and directs corporate responsibility and community affairs initiatives by maintaining open communications with health and safety, environmental and community investment teams. Builds employee and stakeholder awareness of corporate responsibility as a core value.	3	General Counsel, Chief Compliance Officer and Corporate Secretary
	12/23/2013	Jessee	VP Transmission	This position provides strategic leadership and direction of all aspects of the company's transmission system, including: safety, lines construction and maintenance, substations and protection, system operations and balancing, energy management system, planning, compliance, and policies	2	VP Transmission/Generation Svc
	12/23/2013	Malloy	VP Customer Services	Provide strategic direction and operational control of the Company's Retail and Metering businesses to achieve strategic objectives and financial targets. Leads the company Gas Storage, Control and Compliance functions and directs the Operating Services area.	6	Chief Operating Officer

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Annual Increase %	Effective Date of Annual or Market Adjustment	Last Name	Job Title	Duty and Responsibility	Number of Direct Reports	Reports To
[redacted]	12/23/2013	O'Brien	VP Deputy General Counsel and Environmental	Overall management of the Law Department and oversight of the corporate environmental function. Provides legal counsel and guidance in the ordinary and special activities of the corporation to insure maximum protection of its legal rights and to maintain its operations within the limits prescribed by international, federal, state, and local law. Coordinates the defense of the corporation against suits or claims, and coordinates the prosecution of the corporation's claims against others.	11	General Counsel, Chief Compliance Officer and Corporate Secretary
	01/0/12014	Pottinger	SVP - Human Resources	Lead the Company's human resources function to provide effective, innovative and practical human resources strategies, policies and programs that serve the needs of management and employees, and facilitate bottom-line results to accomplish corporate objectives. Responsible for the full range of human resources activity, including participation in executive decision-making and advising the CEO, CAO and other Company executives on all matters pertaining to human resources. Ensure human resources policies and programs are developed, implemented and coordinated to comply with all legal regulations and ethical obligations in the areas of employment practice, health and safety, benefits, compensation and labor relations and to achieve best practices in the function (e.g., improved productivity, increased efficiency, "employer of choice" practices). Serve as the key interface between the Company and PPL to develop and maintain strong working relationships with senior human resources personnel.	7	Chief Administative Officer
	01/0/12014	Reynolds	General Counsel, Chief Compliance Officer and Corporate Secretary	Serve as a member of executive management and participate in decisions regarding major issues impacting the company. Provide legal counsel and guidance in the ordinary and special activities of LG&E and KU to ensure maximum protection of its legal rights and to maintain its operations within the limits prescribed by the law. Also oversee the Regulatory, Environmental, External Affairs, Legal, Compliance and Communications functions.	8	Chief Administative Officer
	01/0/12014	Rives	Chief Administrative Officer	Responsible for the Company's major support functions including Information Technology, General Counsel, Legal, Compliance, Human Resources and Supply Chain. Facilitates and participates in all discussions and decisions relative to the establishment and implementation of planning and strategy for the Company.	5	Chairman CEO and President
	12/23/2013	Scott	Controller	Manages the consolidated accounting activities of the Company which includes utility accounting, internal and external reporting (SEC, FERC, PSC, etc.), and all other aspects of utility accounting as managed directly through the Director, Utility Accounting. Supports internal and external financial accounting and reporting needs of the Company including PUHCA compliance, supporting the Rates and Regulatory function, and Financial Planning. The position is also responsible for Energy Marketing Accounting.	4	Chief Financial Officer
	12/23/2013	Siemens	VP - External Affairs	Represents the Company in legislative, regulatory and executive regulatory matters before federal, state and local governments by providing policy direction. Develop and coordinate operating unit relationships with government entities and their constituency groups to ensure consistency and uniformity on all matters affecting the Company's interests.	2	General Counsel, Chief Compliance Officer and Corporate Secretary
	01/0/12014	Sinclair	VP Energy Supply and Analysis	Establish the strategic direction and management of the energy marketing, fuel procurement and trading activities for the Company. Also directs the optimization of the corporation's energy-related integrated gross margin.	4	Chief Operating Officer

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Base Period

Annual Increase %	Effective Date of Annual or Market Adjustment	Last Name	Job Title	Duty and Responsibility	Number of Direct Reports	Reports To
	12/23/2013	Slavinsky	Chief Information Officer	Establish the company's technical vision and lead all aspects of the company's technology development. Work with other business unit leaders as an advisor of technologies that may improve efficiency and effectiveness. Oversees technology architecture and influences technical and architectural aspects of the company's business decisions. Sets IT strategic direction to meet the ongoing and future needs of the business. Responsible for the delivery of IT application systems, provide reliable operations of the IT infrastructure on a 24 hours a day, 365 days a year. Directs the establishment and execution of policies and processes for IT security, contract administration, financial management, training and IT research and development. Serve as the key interface between the Company and PPL to develop and maintain strong working relationships with senior information technology personnel.	6	Chief Administative Officer
0.0%	n/a	Staffieri	Chairman CEO and President	Lead the Company to establish business objectives, policies, and strategic plans to implement world-class energy practices and provide reliable, low-cost energy services and superior customer satisfaction. Ensure effective implementation and execution of policies and plans to direct company growth and to achieve both long-range and short-range objectives. Serve as the key interface between the Company and PPL to develop and maintain strong working relationships with senior executive leadership.	5	Chairman, President and Chief Executive Officer of PPL Corporation
	12/23/2013	Staton	VP State Regulation and Rates	Develop and implement the state regulatory strategy of the Company, and direct, plan and manage the Company's rates and regulatory function, which includes maintaining compliance with applicable statutes and regulations at the state and local levels.	4	General Counsel, Chief Compliance Officer and Corporate Secretary
	12/23/2013	Thomas	VP Electric Distribution	Provides leadership and direction of electric distribution operations involving the four core operating processes: Connect New Customers, Enhance the Network, Operate and Maintain the Network and Repair the Network. Responsibility for the direction of all Distribution Operations Centers throughout the service territory, the substation construction and maintenance functions and the statewide forestry services. Leads and directs the company gas distribution system and all related processes and regulations.	7	Chief Operating Officer
	1/1/2014	Thompson	Chief Operating Officer	Overall responsibility for the strategic and operational management of all LG&E and KU gas and electric operational assets. Lead the visioning and strategy development for the generation, transmission, gas and electric distribution, customer service and energy supply businesses. Lead the optimization of the company's energy-related integrated gross margin. Lead the construction of major projects within the businesses.	8	Chairman CEO and President
	1/1/2014	Voyles	VP Transmission/Generation Services	Plan and direct the centralized services that support the companies existing generation and transmission assets and development of new assets. This includes engineering centers of excellence, project and construction engineering and budget development and reporting. Develops and advocates the company's carbon strategy to meet the commercial, environmental and market unit objectives.	4	Chief Operating Officer
	12/23/2013	Whelan	VP - Communications	Lead the development, delivery and management of internal and external communications, community and media relations and brand strategy/management for the Company. Lead the brand management, image and advertising for the Company. Lead and provide recommendations on the strategic positioning of the Company with all stakeholders. Responsible for the corporate foundation and all company sponsorships. Serve as the key interface between the Company and PPL to develop and maintain strong working relationships with senior communications personnel.	5	General Counsel, Chief Compliance Officer and Corporate Secretary
3.2%						

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KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 14, 2014

Case No. 2014-00371

Question No. 37

Responding Witness: Russel A. Hudson

Q-37. Describe in detail how the base period capitalization rate was determined. If different rates were used for specific expenses (i.e., payroll, clearing accounts, depreciation, etc.), indicate the rate and how it was determined. Indicate all proposed changes to the capitalization rate and how the changes were determined.

A-37. There is no predetermined capitalization rate. Employees charge their labor to either expense or capital based on activity performed. The clearing account overheads are distributed between capital and operating expense based on the labor charged. Non-labor costs are charged to capital or operating expense based on the type of activity (i.e., in support of a capital project or normal operating expenses).

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 14, 2014

Case No. 2014-00371

Question No. 38

Responding Witness: Paula H. Pottinger, Ph.D.

Q-38. Provide all current labor contracts and the most recent labor contracts previously in effect.

A-38. See attached. The contract between Kentucky Utilities Company and USW Local 9447-01 was effective August 1, 2014. The contract with KU IBEW Local 2100 was effective August 1, 2012. The current and previous contracts for both unions are attached.

Current KU IBEW Contract

AGREEMENT

between

Kentucky Utilities Company
Old Dominion Power Company

and

INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS

IBEW

LOCAL 2100

Effective
August 1, 2012 to August 1, 2015

OFFICERS

PRESIDENT/BUSINESS MANAGER
CURTIS STRATTON

VICE-PRESIDENT
GREG PURVIS

RECORDING SECRETARY
RANDY BARMORE

TREASURER
RICK RAYMER

EXECUTIVE BOARD
DANNY CLEMONS
TERRY CUNDIFF
MIKE GOODIN
DAVID JOYNER
CECIL MILBY
RON MILES

OFFICE PHONE NO.
(502) 935-4010

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THIS AGREEMENT, made and entered into as of the 1st day of August, 2012, by and between KENTUCKY UTILITIES COMPANY, a Virginia and Kentucky Corporation, with its principal offices and place of business in Lexington, Fayette County, Kentucky (doing business in Virginia as Old Dominion Power Company), hereinafter referred to as the "Company," party of the first part, and LOCAL UNION NO. 2100, INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS, AFL-CIO, hereinafter referred to as the "Union," party of the second part.

WITNESSETH:

THAT WHEREAS, the parties hereto desire to cooperate in the maintenance of just and equitable terms and conditions of employment and to provide methods for fair and peaceable adjustment of differences that may arise between them and to promote harmony and efficiency to the end that the Company and the Union and the general public may mutually benefit; and

WHEREAS, the continuous operation of the business of the Company is essential to the public welfare and it is, therefore, a recognized obligation on the part of both the Company and the Union to maintain continuous and dependable service, irrespective of any differences which may occur at any time, it is mutually agreed by said parties as follows:

ARTICLE I

Section 1 Union Recognition

The Company hereby recognizes the Union as the exclusive bargaining agency for all its employees in its Pineville and Norton Operations and will continue to recognize the Union for all matters pertaining to rates of pay, hours of work and any and all conditions of employment during the life of this contract, but excluding without limitation all clerical employees, line supervisors and substation supervisors and supervisors who have the authority to hire and fire or recommend such action. This Agreement is restricted entirely to said Pineville and Norton Operations of the Company's system and is applicable only to the employees located within said Pineville and Norton Operations and within the classifications referred to in Article XIV.

Section 2 Authorization for Dues, Agency Fees, Deductions etc.

All Kentucky employees of the Company covered by this Agreement who on the date of execution of this Agreement are members or agency fee payers of the Union shall, as a condition of continued employment, remain members or agency fee payers for the term of the Agreement to the extent of paying the periodic dues or agency fees uniformly required. All Kentucky employees covered by this Agreement who are hired after the date of execution of this Agreement shall, as a condition of continued employment, become members or agency fee payers of the Union at the completion of their probationary period and remain members or agency fee payers for the term of this Agreement, to the extent of paying the initiation fee (or reinstatement fee) and periodic dues or agency fees uniformly required.

Section 3

The Company, where so authorized and directed by an employee in writing upon an authorization form, meeting all requirements of law and approved by the Company, will deduct from the wages of any and all employees in its Pineville and Norton Operations for whom the Union is bargaining agent, Union dues, agency fees, initiation fees and lawful unit wide assessments in the amounts authorized by each employee on one of the above mentioned forms. This deduction shall be made as designated by the employee on the approved form on the first pay day of each month and remitted promptly to Local Union No. 2100, 10400 Dixie Highway, Louisville, Kentucky 40272. All checks shall be made payable to International Brotherhood of Electrical Workers, Local No. 2100. Each remittance shall be accompanied by a list setting forth the amount deducted and the names of those from whom the deductions were made.

Section 4

In the event there is an overcharge made in making payroll deduction for dues, agency fees, initiation fees and assessments, the Union shall be responsible for adjustment of such claim, with the individual members.

Section 5

Section 2 of this Article shall not apply to Virginia employees. This Article is intended to comply with all requirements and the provisions of applicable state and federal law, and nothing herein contained shall require the taking of any action in violation thereof; the Union agrees to indemnify and save the Company harmless from any claim or liability arising out of any action taken by the Company in compliance herewith. However, in the event changes in the state and/or federal law should make

the application of Section 2 above lawful for Virginia employees, then the provisions of said Section 2 shall apply to said Virginia employees.

Section 6 Management Rights

By reason of the nature of the business of the Company it is essential, and is therefore agreed, that the management of the Company and the supervision and control of all operations and the direction of the working forces, including the right to relieve employees from duty because of lack of work, or for just cause, the right to hire, suspend, discharge for cause, promote, demote or transfer employees and the right to operate the Company should be, and is, vested in, and reserved to, the Company, except as herein limited.

It is further agreed that in the interest of obtaining improved service, better operations or lower costs, the Company has the right to make changes in equipment, operations, and the organization of work, including the determination of job content, minimum requirements and qualifications; and combine jobs, eliminate jobs, and create new jobs, and it is understood that this is a proper function of management.

The Company shall have the right to formulate and enforce rules and regulations dealing with employee conduct and work and safety, which are not in conflict with this Agreement. The Company will notify the Union office in writing at least fourteen (14) calendar days prior to implementation of any new or revised rules or regulations and shall meet to discuss such changes during the fourteen (14) calendar day period if requested.

ARTICLE II

Section 1 No Strike – No Lockout

Union pledges to Company the loyal, honest, safe and dependable service of all its members who perform work under this Agreement.

The Company agrees not to lock out its employees and the Union agrees that there shall be no slowdown, sitdown, strike or other interference with or stoppage of the work of the Company on the part of the Union or any of its members, during the existence of this agreement.

Although it is a recognized obligation on the part of both the Company and the Union to cooperate in maintaining a continuous and dependable public service, it shall not be a violation of this Agreement, nor cause for discharge or disciplinary action, for an employee as an individual matter to decline to cross a picket line at premises other than premises of the Company where loss of Company property or injury to the employee is threatened.

A duly identified and authorized representative of the Union shall, upon due advance arrangement, be granted access to Company premises for the purpose of investigating problems with which he is properly concerned in the administration of this Agreement. Union activity as permitted herein does not include Union business of an internal nature which does not involve the Company.

Section 2 Subcontracting

(1) The Company currently and historically utilizes outside contractors and subcontractors to supplement its own work force. These outside contractors and subcontractors are utilized primarily for the following reasons: to meet emergency situations; to obtain

specialized services not readily available within the Company's work force; for purposes of business expediency (time); and to enable the Company to render service to its customers in the most efficient and economical manner practicable. While the Company expects that a continuation of such outside contracting policies will be necessary for prudent and efficient business operations during the life of this Agreement, the Company agrees that it will not subcontract work normally and usually performed by employees presently covered by this Agreement for the purpose of eroding the bargaining unit.

Additionally, the Company agrees that except in an emergency it will not subcontract the work involved in the generation, transmission and distribution of electricity of a type normally and usually performed by employees in journeyman classifications or above when such subcontracting would cause the layoff of, such employees or affect their recall. It shall not be a violation of this Agreement for the Company to continue subcontracting in areas where there has been no reduction in force.

(2) If it becomes necessary for the Company to contract out work of the type regularly and customarily performed by employees covered hereby, it shall notify the Union of such subcontracting and identify the type of contractual agreement, probable duration of the contract and the approximate number of employees involved in the performance of the contract. However, nothing in this article shall require the Company to assume unreasonable or excessive costs in its operations.

(3) It is agreed that outside contractors will not perform overtime work, normally performed by employees covered by this Agreement, except in the following circumstances and situations: where the employees in the work area affected have been offered the

work; if an emergency exists and employees in the work area affected by the emergency have been fully utilized; or if it is necessary to have an equipment outage for the contractor to complete the work he is performing. It is not a violation of this Section for a contractor to continue or complete work on an overtime basis, provided the contractor is responsible for that work during the normal workweek. However, contractors will not be called out to perform overtime work unless one of the above three (3) exceptions has been met.

(4) The Company agrees that, others factors being substantially equal (i.e. price, availability, qualifications etc.), contractors who employ union members will be given preferred consideration. It is understood that this provision in no way creates third party beneficiary status for any individual or contractor.

Section 3 Successorship

The Company agrees that the Collective Bargaining Agreement between the parties will remain in full force and effect for the specified duration regardless of any change in the ownership of the Company. The Company will include a provision, in any sales or merger agreement, with any successor or assign, that will affirm and make the continuation of the Collective Bargaining Agreement a condition of the sale or merger of the Company.

ARTICLE III

Section 1 Notification in Event of Discharge of Employee

In the event of a discharge or suspension of any employee, the Company shall within forty-eight (48) hours give the employee and Local No. 2100 at Louisville,

Kentucky, written notice thereof. If a written reprimand is given to an employee a copy will also be given to the Union.

Section 2 Grievance After Discharge or Suspension

In the event the Union or any discharged or suspended employee shall fail to file a written grievance within five (5) working days concerning the above mentioned discharge or suspension, such discharge or suspension shall be final.

Section 3 Union Representation – Stewards

For adequate representation of the employee groups, there shall be a steward at the following locations: Somerset, Kentucky, London, Kentucky, Pineville, Kentucky, Harlan, Kentucky, Pennington Gap, Virginia, and Norton, Virginia, and as many assistant stewards as may be needed, the names of all of whom shall be furnished to the Company. It is understood an assistant steward will function only in the absence of the steward. It is agreed that the Company will recognize the stewards as the official representatives of the employee group covered by the terms of this Agreement. (The right is reserved by the Union to change the stewards at will, provided that notice of any change is immediately given to the Company.) No steward shall be discriminated against by the Company because of his faithful performance of his duties as steward.

Section 4 Grievance Procedure

Should differences arise between the Company and Union as to the meaning and/or application or the observation and performance of any of the provisions of this Agreement, the following shall be the procedure for adjustment thereof, and any settlement reached in any

step of this procedure will be final:

(1) The employee and/or his steward shall first bring the grievance to the attention of his immediate supervisor.

(2) If the grievance is not settled, it shall be reduced to writing so as to describe the complaint, designate the article and section of the contract which the aggrieved party contends has been violated and state briefly the events or actions which are alleged to be in violation of the contract and which justify the complaint and shall be presented by the aggrieved employee and/or his steward to the employee's immediate supervisor and the next level of management who did not participate at Step 1.

(3) If the matter is not satisfactorily disposed of within three (3) working days, a Business Representative of the Union shall be called in. The Business Representative, the Steward, and such person or persons as the Union may designate, shall meet with the appropriate manager and such person or persons the Company may designate to make a thorough investigation. It is agreed that a fair and sincere effort shall be made to reach a satisfactory adjustment or settlement of all matters so presented within ten (10) working days after this meeting.

(4) If the matter cannot be settled in the foregoing manner, it is agreed that the Union may refer the grievance to arbitration by giving notice to the Company in the manner hereafter specified, provided that such notice is given within forty-five (45) days after the occurrence of the event or action upon which the grievance is based or within such time as the period for giving notice may be extended by agreement of the parties in writing. If notice is not given within such period, the grievance shall be considered settled.

(5) The Union may refer a grievance which the parties are unable to settle under the grievance procedure to arbitration by delivering to the human resources

representative within the time specified in paragraph (4) written notification that it desires to arbitrate the grievance. The Company and the Union shall each appoint a representative and such representatives shall seek agreement as to the identity of a mutually acceptable arbitrator. If they are unable to agree, the Company and Union shall jointly request the American Arbitration Association to provide a list of seven (7) qualified (National Academy of Arbitrators member) arbitrators who have training or experience in the subject of the dispute in question. The representatives of the parties shall either agree to an arbitrator on the list or select one by each party alternating striking a name from the list until one name remains, either party may reject one list per case. More than one grievance may be submitted to the same arbitrator if a multiple submission is acceptable to both parties. The compensation and expenses of the arbitrator shall be borne equally by the parties. The compensation and expenses, if any, of witnesses and other participants in the arbitration shall be borne by the party desiring or requesting their presence.

(6) Employee disciplinary records shall not be utilized in arbitration involving discipline administered to that employee if such records are more than five (5) years old, provided that employee has not received discipline within the five (5) year period.

Section 5 Arbitration

The jurisdiction of the arbitrator shall be strictly limited to the determination of disputes having to do with the application of the provisions of the Agreement which have been submitted to arbitration as provided herein. But said arbitrator shall have no power to change any of the provisions of the Agreement.

Section 6 Grievance Meetings

Grievances to be handled through the grievance procedure shall be taken up at such time of day as will least interfere with the regular working hours of the employees involved. If the Company finds it more convenient and practical to conduct such proceedings during regular working hours, then Union grievance representatives who are called from their regular duty will be paid their regular wages as though they were on regular duty.

ARTICLE IV

Leaves of Absence – Union Business

The Company, upon written request from the union, shall grant to the officers and committees of the Union all necessary and reasonable leaves of absence to transact Union business, provided reasonable notice shall be given and their seniority and all other rights with the Company shall not be affected due to their absence. It is understood and agreed, however, that the Company shall not be required to grant such leave of absence to any employee whose absence, in the opinion of the Company, would interfere with the proper operation of its business. The Company shall also have the right to recall any employee who has been granted a leave of absence, in the event an emergency or for operational effectiveness shall, in the opinion of the Company, make such recall necessary.

Union members who are excused from work for the conduct of Union business, and who are not eligible for compensation by the Company for the time so spent, shall, upon request by the Union, be compensated by the Company for straight-time work hours missed. The Union will reimburse the Company for these hours upon proper notice. The Company's obligation under this section

shall be suspended if, after thirty (30) calendar days from demand for proper reimbursement, such reimbursement is not received by the Company. Any contested amount of reimbursement is all that may be withheld by the Union to avoid the suspension of such obligation.

Union members' absences from work for the conduct of Union business will be limited to twenty (20) work days in a calendar year. However, the Company will give additional consideration in this area on a case by case basis to requests which are submitted in writing.

ARTICLE V

Exclusive Contract

During the life of this Agreement the Company will not enter into any contract with any employee or group of employees, or with any other organization in the Company which would supersede or modify the provisions of this Agreement, unless required to do so under the provisions of the National Labor Relations Act or any of the amendments thereto.

ARTICLE VI

No Discrimination, Interference or Intimidation of Employee by Company or Union

The Company further agrees that it will not interfere with, restrain or coerce employees because of membership or lawful activity in the Union, nor will it by discrimination with respect to hire, tenure or employment or any other term or condition of employment or in any manner attempt to discourage membership in the Union.

The Union agrees that neither the Union nor any of its members will interfere with, intimidate, restrain or coerce

any employee in any manner whatsoever with respect to his right to work or the free exercise of his own choice as to Union membership or non-union membership, and further that there shall be no solicitation of employees for Union membership or dues on Company's time or property, provided, however, that if any employee shall lease or rent his residence from Company, then such residence shall not be considered as Company property for the purpose of this paragraph.

Any claim of violation of any of the provisions of this Article, either by Company or Union, shall constitute a complaint which shall be adjusted through the grievance procedure provided for in Article III hereof.

ARTICLE VII

Section 1 Probationary Period

The Company and the Union agree that it is necessary for the Company to hire additional employees, in excess of the number needed from time to time for normal operation, for the purpose of new construction work, unusual, seasonal or emergency maintenance or operating conditions, and to train such employees for replacement of, or additional to, its regular personnel. All such employees shall be classed as probationary employees until completion of ninety (90) days of continuous employment, during which the employee works for the Company, and during said time such employee shall acquire no seniority. Any employee, if still employed at the end of said ninety (90) days period, shall either be released from employment by the Company or placed upon the regular employee list, and if and when so placed upon the said regular employee list, his seniority shall begin from the date of his original employment.

There shall be no responsibility for reemployment of probationary employees if they are laid off or released during said period of ninety (90) days. However, any claim of personal prejudice or any claim of discrimination for Union activity in connection with the layoff or release of probationary employees shall be considered and decided through the grievance procedure provided for in Article III hereof. Such claims must be supported by written evidence at the time the complaint is filed.

Section 2 Temporary Employees

When students and others are hired for vacation replacements or other temporary needs, it is agreed that their employment is temporary and will not exceed one hundred ten (110) working days. These employees shall not accrue seniority.

ARTICLE VIII

Section 1 Determination of Seniority

Region-wide seniority shall mean the aggregate years, months and days of work performed in the bargaining unit by an employee on the job for this Company. However, for the purpose of this Article VIII, region-wide seniority shall consist of (a) length of continuous service; (b) knowledge, skill and ability; and (c) physical fitness. When knowledge, skill and ability and physical fitness are relatively equal, length of continuous service shall govern. If any claim shall be made that any promotion, demotion, transfer or increase or decrease in force, including layoff or reemployment made by the Company, is due to discrimination, the dispute shall be settled under the grievance procedure provided for in Article III hereof.

Section 2 Seniority List

The Company will post a list of its employees' seniority records, including those now in the military service, and give the Union a copy for checking for its correctness.

An up-to-date seniority list shall be made available by the Company to the Union on a quarterly basis.

Section 3 Decrease or Increase of Working Force

Whenever the Company reduces its working force, employees shall be laid off in accordance with and in inverse order of their seniority, via; length of continuous service, knowledge, skill and ability and physical fitness as provided in Section 1 hereof.

Whenever the Company increases its working force after a layoff, the employees shall be returned to work in the inverse order in which they were laid off. No new employee shall be hired for jobs covered by this Agreement before all laid off employees qualifying under Section 1 of this Article shall have been offered the opportunity to return to work.

Each laid off employee shall keep the Company advised in writing of his correct mailing address twice yearly and the mailing or telegraphing by the Company of notice that a job is available, to the said address, shall be deemed sufficient compliance with any provision hereof with respect to giving preference to said laid off employees.

Section 4 Loss of Seniority

Seniority shall be lost for the following reasons:

(a) By the employee voluntarily leaving the employ of the Company.

(b) By the discharge of an employee, if such discharge is not reversed through the grievance procedure.

(c) By the failure of an employee, after a layoff, to report back to work within six (6) days after being offered reemployment or to give a satisfactory reason to the Company for further delay.

Section 5 Job Vacancies

In the event a vacancy occurs which, in the opinion of the Company, must be filled or a new job is created; that is to say, when an employee quits or is discharged or is transferred from one department or from one location to another, or is changed from one shift to another, or is retired, or dies, the Company shall post a notice of such vacancy within five (5) working days after the vacancy occurs, stating the maximum rate of pay, classification, immediate supervisor, shift and residence requirements, if any, on all bulletin boards for a minimum of five (5) working days before permanently selecting the employee. If such notice is subsequently modified it shall remain posted for a minimum of five (5) working days after such modification before the Company permanently selects the employee. The Company will select the employee to fill the vacancy within twenty (20) working days following its posting of said notice. Within five (5) working days after the Company's Region Office receives a fully approved payroll authorization, authorizing such action, the employee selected shall be placed on the job, and all other applicants for the job will be advised in writing of the name of the selected applicant. When new jobs are created or vacancies occur, said jobs or vacancies will be posted by the Company, as hereinabove provided, and application must be made for the job during said period of five (5) working days. The advice and recommendation of a board consisting of the employee's steward, a Business Representative of the Union and not to exceed two employees having knowledge of the job and/

or qualifications of the bidders, selected by the steward and the Business Representative will be considered in filling such vacancies, which board will meet with not more than four (4) Company representatives, but such jobs may be filled by the Company temporarily until a suitable person has been selected by the Company. In the event an employee makes an application for a job vacancy posted in accordance with the provisions of this Article and is selected to fill the vacancy, then refuses to accept that job, the Company shall not be obligated to consider applications for other job vacancies, with the exception of a vacancy created by death, from that employee for a period of six (6) months following the date of posting of the job vacancy which was refused by the employee.

Any employee who successfully changes Line of Business through the bidding procedure can not subsequently bid to another Line of Business for one (1) year.

Any employee hired during the term of this contract shall be barred from bidding to another Line of Business for one (1) year from date of hire.

Please see agreement at the back of this contract

Section 6 Moving Expenses

A. When the permanent reporting location of an employee is changed (a) because of his bidding into a permanent job vacancy under Article VIII, Section 5 of this Agreement, or, (b when the Company requests and the employee consents to transfer to another location, or, (c) when the Company requires the employee to transfer to another location, and the employee is required to move his residence because of this change, the Company will pay a lump sum payment, net of taxes, equal to:

- One (1) month's base pay for renters
- Two (2) month's base pay for home owners

B. As much advance notice as possible will be given the employee of the proposed change in headquarters to give him sufficient time to arrange for new quarters in the new locality. If it is not possible to give the employee reasonable notice of the proposed change in permanent headquarters, and it is necessary for the employee to live in the new location until he can arrange to move, the Company will pay his reasonable board and lodging expenses not to exceed one calendar month unless otherwise agreed upon. If it is not possible to give such reasonable notice of the change, but it is not necessary for the employee to live in the new location until he can arrange to move, the Company will pay mileage at its standard rate for the mileage by which the distance from his present residence to his new headquarters exceeds the distance to his old headquarters, not to exceed one calendar month unless otherwise agreed upon.

C. The Company shall not be obligated to pay the moving expenses of (a) any employee who has less than twelve (12) months of continuous service since last date of hire, or, (b) in the case of any other employee, more than once in any period of twelve (12) consecutive months in connection with that employee's transfer to a new regular place of employment, unless (in either case) the move is at the Company's request.

Section 7 Leave of Absence

Employees may, for proper cause, be granted leave of absence up to thirty (30) days without jeopardizing their seniority and by mutual agreement between the employees involved, the Union and the Company, such period may be further extended.

Section 8 Absence from Duties

Upon prior arrangement with Company, employees

shall be entitled to be absent from their duties without pay not to exceed three (3) days per calendar year.

Section 9 Return to Work After Accident or Illness

After a regular employee has recovered from accident or sickness and reports for work, he shall be returned to his regular job, provided he is physically able and qualified to perform his job.

Section 10 Handicapped Employees

Nothing in this Article shall be construed to diminish any rights an employee would otherwise have under this Agreement, the Americans with Disabilities Act, the Workers' Compensation Laws of Kentucky and Virginia or other applicable laws.

Section 11 Unexcused Absence from Job Grounds for Discharge

The absence of any employee from his regular shift of duty for a total of three times within any three months' period without properly notifying the Company and without a reasonable and satisfactory excuse may, at the Company's option, be grounds for discharge.

Section 12 Residence Requirements

(a) Line Technicians shall reside either (1) within the service territory of the technician's reporting location or (2) within thirty (30) road miles of that same reporting location. Substation Technicians shall reside within thirty (30) road miles of the reporting location. Line Technicians and Substation Technicians, whose reporting location is changed by the Company, will not be required to relocate.

(b) Service Technicians shall reside either (1) within

the service territory of the office to which the technician regularly reports or (2) within twenty (20) road miles of that same reporting office.

(c) Employees in Service or Line Technician positions as of the effective date of this policy (August 1, 1992) who do not meet these residency requirements will not be required to move. Employees in Substation Technician positions as of the effective date of this policy (January 1, 2013) who do not meet this residency requirements will not be required to move. Additionally, those Service, Line or Substation Technicians residing outside the requirement as specified in (a) or (b) above can not move any further.

(d) Line Technicians may transfer or bid to other positions within that line crew or to another line crew at the same reporting location without having to move.

(e) Line Technicians described in paragraph (a) who transfer to Service Technician positions described in paragraph (b), must meet the residency requirements set forth in paragraph (b) even if the transfer does not involve a change in reporting location.

(f) Service, Line or Substation Technicians that transfer to a position at a different reporting location than they now have must meet the residency requirements for that location.

Section 13 Maternity Leave

An employee on maternity leave (or otherwise absent by reason of pregnancy) may utilize any accumulated paid sick leave in accordance with the Company's paid sick leave plan, and even if the employee does not plan

to return to work, accumulated paid sick leave may be utilized to the same extent it could be if the employee applied for maternity leave.

An employee on maternity leave may remain on leave for a period equal to the time allowed for non-work related illness or injury.

Upon return to work the employee will either be returned to the former job or placed in another position in accordance with the practice in effect for employees returning from leave because of sickness or injury. If the employee fails to return to work at or prior to the expiration of maternity leave or refuses to take the position made available as above provided, her employment will terminate.

Section 14 Health & Safety

The Company and the Union recognize the need for a strong Health and Safety

Program for the benefit of all employees and the Company. The Union will cooperate in assisting and maintaining the Company's rules regarding health and safety. The Company recognizes the interest of the Union in the health and safety of its members, and will give careful consideration to any recommendations made by it.

The Company and the Union agree to a Joint Health and Safety Advisory Committee for the purpose of reviewing, discussing and recommending new or revised safety and health rules and procedures. The Committee shall be chaired by the Manager, Health and Safety, and shall meet quarterly. This Committee shall consist of not more than two (2) members of the Company and two (2) members of the Union. The Union representatives who shall attend a particular meeting shall be made known to the Manager, Health and Safety not less than two (2) weeks prior to the date established for the meeting. At

the same time, the Union shall notify the Company of the subjects it desires to address at the meeting.

ARTICLE IX

Employees in the Armed Forces

Except as otherwise provided by law, if it should become necessary for an employee to leave the service of the Company to serve in the Armed Forces of the United States, or should an employee volunteer for service in any of the Armed Forces of the United States, the Company's policy states that it will provide support for employee's military service obligations consistent with its obligations under the Uniformed Services Employment and Reemployment Rights Act (USERRA) and any applicable state and/or local laws. The Military Leave Policy applies to all LG&E and KU Energy LLC and subsidiaries. Except as otherwise provided by law, this Article shall not apply to any employee who re-enlists or otherwise extends his period of full-time military service beyond the period of time of his military obligation to the United States.

ARTICLE X

Section 1 Holidays

The Company will permit as many of its employees as practicable to be absent from their duties with regular pay on the following holidays: New Year's Day, Good Friday, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, the day after Thanksgiving, Christmas Eve and Christmas Day. In addition, employees may utilize two floating holidays and two personal days during a calendar year. New employees hired between July

1 – September 30 will be eligible for only one floating holiday and one personal day in the calendar year in which the employee is hired. New employees hired on or after October 1 will not be eligible for floating holidays or personal days until January 1 of the following year.

Section 2

An employee scheduled to work on any of the above holidays shall be entitled, at his option, either (a) upon the exercise of this option by notice to the Company before the end of the pay period involved, to be paid at the rate of one and one-half (1-1/2) times his regular rate of pay for the hours worked, or (b) to be absent from his duties with regular pay on a day to be mutually agreed upon between the employee and the Company. An employee shall be paid at two (2) times his hourly wage rate for all hours worked over eight (8) on a holiday.

Except in cases of emergency, unscheduled absences of other employees, or with respect to an employee regularly scheduled to work on a holiday, employees shall be notified three (3) working days in advance of being required to work on a holiday.

Section 3 Work on Scheduled Off Days

Any employee who is required to work on his scheduled off day shall be paid time and a half and shall not be denied continuing his regular shift of duties during the week.

Any employee who is required to work on his last consecutive off day shall be paid at two (2) times his hourly wage rate, provided he worked at least three (3) hours on his previous off day.

ARTICLE XI

Vacations

Effective January 1, 2000, eligible employees will earn vacation from date of hire based on years of service in accordance with the following schedule:

Vacation Earned	Completed Years of Service Attained During Calendar Year
5 days	Maximum in year of hire
10 days	Years 1-4
15 days	Years 5-14
20 days	Years 15-24
25 days	Years 25 and above

Such employees on a forty (40) hour workweek shall be paid the equivalent of forty (40) hours at their straight time hourly base rate of pay plus regular Shift Differential, if any, and any other regular hourly payments, for each week of vacation. Such employees who normally work more than twenty (20) but less than forty (40) hours per week (a part-time employee, should such be included in the bargaining unit during the life of this Agreement) shall be eligible for one-half the normal vacation entitlement (earned/accrued).

Eligibility

A. To qualify for vacation in the following year, an employee must be active on the payroll as of December 31. An exception to this requirement applies to those employees who are on approved Family and Medical Leave.

B. An employee reinstated from inactive status

shall become eligible for vacation based on his or her anniversary date:

- An employee returning to work from January 1 through June 30 is eligible for earned vacation during the calendar year. Such employee must work three (3) continuous months before being eligible for vacation pay.
- An employee returning to work on or after July 1 is ineligible for vacation during the calendar year.

C. Employees hired directly by the Company to fill temporary positions (not hired as temporaries through contractors) who later become regular employees of the Company are eligible for vacation accrual retroactive to the beginning of their temporary employment with the Company.

D. An employee hired between January 1 and June 30 is eligible for 5 days of vacation during that calendar year. Such employee must work three (3) continuous months before being eligible for vacation pay. An employee hired on or after July 1 is ineligible for vacation during the initial calendar year of employment. After the initial calendar year of employment, an employee can take vacation effective January 1 or upon three (3) continuous months of active service, whichever is later, based upon the above schedule.

E. Employees who are rehired as regular full time employees accrue vacation at the same rate as when they left employment if they were employed for one year of continuous service prior to separation and if the separation was for one year or less.

Scheduling of Vacations

A. Vacations, except in case of emergency (in which case special arrangements must be made by the

employee with his department head), shall be taken at least one work week at a time.

B. In the event that an employee doesn't sign his weeks consecutively, the Company will go to the next employee in seniority who will be entitled to sign for his vacation.

C. Heads of departments shall schedule vacations annually as soon as practicable after the beginning of the year. Subject to the need to maintain the necessary complement of employees at all times, departmental employees shall have their choice of time for vacations in order of their seniority.

D. At an employee's request, an excused absence may be charged to vacation time to which an employee is then entitled.

Accumulating Vacations

Vacation time may not be accumulated from one year to the next, and vacations earned as of any January 1 must be liquidated by time off by December 31 of that same year, except that with the responsible manager's prior written approval, an employee may defer up to five days of vacation to the following calendar year.

Vacation Pay at Separation

An employee who quits, dies, retires or is discharged on or after any January 1 and without having received the vacation for which he became eligible upon such date, will be entitled to his vacation pay upon termination of employment. Any such payment due an employee who has died shall be made to the person designated as beneficiary on his group life coverage, if living, otherwise to the employee's estate. No employee leaving the employment of the Company during any calendar year shall be entitled to any vacation pay in the following year.

Pay in Lieu of Vacation

An employee with four weeks of vacation eligibility (including carry-over) may "sell back" one week of vacation after they have taken two weeks of vacation and carried over one week. Payout for such a week of worked vacation will occur in January of the following year.

Vacation During Illness, Disability, or Personal Leave of Absence

A. If an employee goes on paid sick leave or becomes unable to work because of compensable occupational injury prior to the time his vacation is scheduled to commence, his vacation will be rescheduled later in the year, except that an employee on paid sick leave or Short Term Disability may, at his option, cease receiving sick pay or Short Term Disability pay and take his vacation as previously scheduled. The vacation of an employee who becomes ill or is injured after working his last shift prior to vacation will not be rescheduled, and he will not be eligible for any sick pay until such scheduled vacation has expired.

B. An employee on paid sick leave or Short Term Disability may, upon advance written request, elect at the end of the calendar year to cease receiving sick pay or Short Term Disability pay for any unused vacation period in order to avoid loss of vacation pay. An employee disabled as the result of a compensable occupational injury or who is receiving long term disability insurance payments at the end of a vacation year and is unable to work during any unused vacation period or take pay in lieu of vacation within the parameters specified within this article, will not receive pay for the vacation not taken, except as provided in Paragraph C below.

C. In the year in which an employee incurs an occupational injury or illness, after the application of

up to one week vacation carry-over as specified within this article, the employee shall receive payment for any remaining unused vacation in an amount sufficient to make up the difference between what the employee received from workers' compensation insurance or Short Term Disability pay and the employee's regular straight time wages assuming a 40-hour work week.

D. An employee will earn vacation during approved personal leaves of absence on a prorated basis as follows:

- an employee on a PLOA of one full month to three full months will earn 75 percent vacation benefit for the following year, based upon the above schedule; and
- an employee on a PLOA of four to six months will earn 50 percent vacation benefit for the following year, based upon the above schedule.

Vacation at Retirement

Any employee who retires may elect to work during all weeks of any vacation to which he may be entitled in the year of retirement, and for each such week of vacation worked, shall receive with his final payroll check additional compensation in an amount computed on the same basis as is then employed in computing the compensation paid to other employees who work during one week of their vacation and take pay in lieu as specified within this article.

ARTICLE XII

Section 1 Work Away from Headquarters, Travel on Company Time, Meals

(a) Whenever an employee is assigned duties distant from his regular place of employment, he will be provided

transportation or transportation expense between the assigned job and his regular place of employment or headquarters. If, in the opinion of his supervisor, it is impractical for the employee to return daily to his regular place of employment, the Company will provide suitable lodging and board near the place of such temporary employment. Except in cases of emergencies, employees required to stay away from home overnight will be given notice as soon as possible but not later than the day before. Under normal circumstances where employees are performing work which is not of an emergency nature, a light-duty Company vehicle, which is adequate to provide transportation, is assigned to the job and available, and the location of the work is within 50 road miles distance from the place at which the employees regularly report to work, the employees will not be required to stay out of town overnight, such travel to be on Company time. Customer Order Technicians will be provided by the Company $7.00 for the purchase of the noon meal which will be added to the employee's payroll check for performing work that is outside of the employee's assigned service territory. Employees who are scheduled for a lunch period of no more than 30 minutes are not eligible to receive a noon meal allowance. Line Technicians and Service Technicians who are required to work through their established lunch period will be provided by the Company a $7.00 meal ticket to be added to the employee's payroll check. Employees will be provided by the Company a $7.00 meal ticket to be added to the employee's payroll check for meals outside normal working hours as provided under sections 1(b), 1(c) and 1(d) of this Article XII.

(b) Whenever planned work or emergency work begins more than two (2) hours prior to the employee's normal start time and continues into the employee's normal shift, or planned work or emergency work

continues beyond the employee's normal shift end time more than two (2) hours.

(c) Whenever any employee or employees, after completing their normal working hours, are called out for extra work because of emergency or service interruption and required to work three (3) hours.

(d) For every five (5) hours of continuous work after the first meal ticket is provided until the employee is released from work.

Section 2 Work Away from Regular Place of Employment

No employee shall be required, except during emergencies, to stay away from his regular place of employment or headquarters for a continuous period of more than two weeks.

Section 3 Travel Time

For each trip authorized by the Company, between the places of work assigned and the regular place of work or headquarters, time required for travel shall be considered as time worked.

Section 4 Double Shift or Part Shift

Any employee who, after the completion of a regular shift of duty, is ordered to double shift, or part shift, shall not be denied the privilege of continuing his regular shift during any work week.

Section 5 Temporary Transfer

No employee who is performing a regular job attained by virtue of seniority shall be transferred by the Company to another location without the consent of the employee, except in case of temporary transfers not exceeding three months in duration or in case of emergency.

Section 6 Acting Supervisor

On a crew with three or more persons, whenever a regular supervisor in the classification of Line Supervisor, Service Supervisor, Substation Supervisor, Shift Engineer, Chief Electrician or Chief Meter Technician is on vacation or off the job for any cause, and another employee is ordered by the person to whom such supervisor reports (or, in his absence, such person's supervisor) to perform the work of a supervisor, the employee shall receive his regular rate of pay or the rate of pay of the supervisor, whichever is higher, during the period that the employee performs said work.

Section 7 Temporary Supervisor

When the Company combines two or more crews (to form a combined crew of four or more) for a project, unless a Supervisor A is assigned to the resulting work group, a Supervisor B will be temporarily promoted to Supervisor A for the period during which the crews are combined. If a crew normally consisting of four or more men, including the Supervisor, is reduced to a crew consisting of three men, including the Supervisor, the Supervisor A of that crew shall continue to receive the wage of a Supervisor A as long as he continues in the position of Supervisor of that crew.

Section 8 Two-Person Crew Premium

When two non-supervisory employees are assigned work to be performed without the direction of a supervisor and the work involves the installation, maintenance or operation of electric lines or equipment, the company may designate one of the employees to be in charge of the work to be performed. The employee designated to be in charge shall be paid a $1.00 per hour premium over their regular rate of pay.

Section 9 Temporary or Emergency Work in Lower Classification

An employee ordered to perform work for the convenience of the Company, temporarily or in an emergency, in a lower classification, shall receive the rate of pay for the classification in which he is regularly employed.

Section 10 Furnishing of Tools

The Company will furnish all tools required by the employee for use in the performance of his normal work.

Section 11 Uniform Laundering

The Company will arrange uniform laundering for employees working out of their service territory for extended periods.

ARTICLE XIII

Section 1 Normal Work Week

The normal work week of employees covered by this Agreement shall consist of five days of eight hours each, Monday through Friday. Except during emergencies or during extraordinary circumstances, lunch hour shall not begin earlier than eleven (11:00) A.M. nor later than one (1:00) P.M., local standard time.

The Substation Department crews, Meter Department personnel, and Meter Reading personnel shall begin their workday at 7:30 a.m. and end at 3:30 p.m. These employees will be permitted to take a short break not to exceed 20 minutes to eat and not to begin earlier than ten (10:00) a.m. nor later than twelve (12:00) noon, local standard time.

The Line crews and Service Technicians shall begin their workday at 7:30 a.m. and end at 4:00 p.m. with a thirty (30) minute lunch period. Customer Order Technicians will continue to work the schedule of 8:00 a.m to 5:00 p.m. with a one (1) hour lunch period. The lunch period shall not begin earlier than (11:00) a.m. nor later than one (1:00) p.m., local standard time.

The Company may consider reasonable requests received from a majority of the members of a service crew to change the normal starting and quitting times, such decision to remain solely within the Company's discretion to exercise.

Section 2 Overtime, Rates of Pay

The wages of the aforesaid employees shall be computed on an hourly basis, equal to the employees' hourly rate as provided in Article XIV hereof. The basic wage shall consist of forty hours worked each week at the employee's hourly rate, and in addition to such basic wage, time and one-half shall be paid for all hours worked in excess of eight hours within any twenty-four hour period, or forty hours within a work week, whichever is greater, but in no case both; provided, however, said additional payment for work in excess of eight hours in any twenty-four hour period shall not be paid to any employee in a relief classification for work he performs while working his regular relief schedule.

Section 3 Division of Overtime

The Company will endeavor to divide overtime work, other than in an emergency, equally among the employees regularly assigned to that kind of work. An employee who cannot be contacted will not be charged with overtime which he would otherwise have worked. For overtime groups at various locations who so desire, an overtime

record will be posted on the appropriate bulletin board.

Section 4 Overtime – Idle Holiday Counted as Time Worked

An idle holiday shall be counted as a day worked for determining weekly overtime.

Section 5 Pay Provisions for Change in Schedule and Partially Used Time

An employee who is scheduled or notified to report for work on a regular shift and does report for work at the time specified without having been given actual notice of change of schedule, shall receive full pay at his regular rate for his scheduled (non-overtime) hours on that day, even though idle or sent home early because of delay or shortage of materials or for other reasons beyond his control. This provision shall not apply in the event that:

(a) Strikes or work stoppages by employees in the bargaining unit covered by this Agreement in connection with labor disputes interfere with the conduct of normal operations; or

(b) An employee is not put to work or is released from work after having been put to work either at his own request or due to his own fault.

Section 6 Call Out Time

Employees called out for emergency work shall receive a minimum of three (3) hours pay at one and one-half times their regular rate of pay for such work.

Employees called back within four (4) hours of being released from their regular shift, shall have their additional hours actually worked added to the hours worked before being released for the purposes of calculating overtime pay and total hours worked.

Employees called out for emergency work on a

normal day off or on an observed Company holiday will receive a minimum of three (3) hours' pay at one and one-half times his regular rate of pay for such work.

Section 7 Planned Overtime on Off Day

An employee scheduled for planned overtime work on a day which would be a scheduled off day on his normal work schedule will receive a minimum of four (4) hours' pay at one and one-half times his regular rate of pay. Employees shall not, in order to be entitled to the four hours' minimum, be required to remain on the job for any longer than it takes to complete the planned work, including any work related to or arising from the planned work. On three-day weekends, the Company will not schedule planned overtime work on customer-owned facilities, except in the case of hospitals.

An employee making timely request may decline planned overtime; provided sufficient employees regularly assigned to and qualified to perform the work are available and willing to work.

Section 8 Minimum Rest Period

When in the opinion of the Company, an employee has worked such any extended period of time as to impair his effectiveness or present a hazard to his health or safety, or to the health and safety of fellow employees, he may be required by the Company to leave work for a rest period of up to eight (8) hours. After sixteen (16) continuous hours worked an employee may request and will be granted a minimum rest period of eight (8) hours.

Such rest period shall be taken in its entirety unless the employee is requested and agrees to return to work before the expiration of such eight (8) hour rest period. If such rest period overlaps the employee's regular hours on a regularly scheduled work day, the employee shall be paid

at his regular hourly rate of pay for the hours which overlap unless the rest period was initiated by the employee in accordance with this policy. If the rest period ends within two (2) hours or less of the end of the employee's regularly scheduled shift, the employee may either return to work at his regular hourly rate of pay or not return to work and forfeit the remaining hours in his shift.

An employee who is called out for emergency work and works at least sixteen (16) hours, and continues into the employee's regular shift, that employee may request an eight (8) hour rest period after one half of the employee's regular shift is completed and be paid at his regular hourly rate of pay for the hours remaining in his shift up to four (4) hours. If in this situation the employee chooses to continue to work the remainder of his shift and the Company agrees for him to work, he will continue to be paid double-time for the rest of his shift.

Section 9 Continuous Hours Worked (Time and one-half)

All continuous hours worked after the end of the employee's last previous regular shift by an employee during periods which commence more than eight (8) hours prior to the employee's next regularly scheduled starting time and continue into his regular hours on a regularly scheduled work day shall be paid at one and one-half (1-1/2) times the employee's regular hourly rate of pay if the employee completes his regular shift on such work day; provided, however, if the emergency situation (or other cause for his presence outside his normal working hours) should end during the employee's regularly scheduled shift of duty, and he is offered the opportunity to leave work, he may either leave work at that time (without loss of the time and one-half treatment for such continuous hours worked) or complete the remainder of his regular shift at

his regular hourly rate of pay. During the continuation of an emergency situation as determined by the Company, for pay purposes, the continuity of the employee's work shall not be considered to be broken by short breaks for meals, refreshments, or rest periods authorized by his supervisor.

An employee who is called out for emergency work more than four (4) hours before his regular starting time and who completes such work within two (2) hours of his regular starting time and is thereafter released from duty, shall continue to be paid at the appropriate overtime rate until his normal starting time. He will be paid his normal straight-time rate of pay for working his normal shift.

Section 10 Daylight Savings Time

An employee working a regularly stated schedule at the time the change is made to Daylight Saving Time (normally in the spring) and who only actually works seven (7) hours instead of his normal eight (8) because of the change shall receive pay for his normal eight (8) hours. An employee working a regularly stated schedule at the time the change is made from Daylight Saving Time (normally in the fall) and who actually works nine (9) hours because of the change, shall receive pay at the established premium rate for the ninth (9th) hour.

Section 11 Continuous Hours Worked – (Double-time)

An employee who works more than sixteen (16) continuous hours shall be paid two (2) times his hourly wage rate for all such hours worked.

Section 12 On-Call

Each employee who serves in a weekly On–Call status will be paid eighty-five dollars ($85.00) per week. If an employee works on service calls outside his normal scheduled workday during his On-Call week, he will be

paid for such time worked in accordance with Article XIII-Overtime. The eighty-five dollars ($85.00) weekly On-Call pay is provided to compensate the employee for the interruption of lifestyle being on-call contains. The on-call employee, in exchange for the eighty-five dollars ($85.00), agrees to remain available and fit to respond to call outs during the week they serve as the On-Call person. If an employee serves in an On-Call status for service calls for less than one (1) week, he will be paid one (1) hour's pay at his appropriate overtime rate in addition to time spent on any service calls for each day he serves in an On-Call status for service calls.

A total of three employees for each of the following three areas Harlan/Pineville, London/Somerset and Norton/Pennington Gap will be on-call from any of the classifications listed in the Eligibility section below for Memorial Day weekend, Independence Day (weekend if Independence Day is adjacent to the weekend) and Labor Day weekend. The third employee who serves in any of these designated holidays On-Call status will be paid one hour's pay at his appropriate overtime rate in addition to time spent on any service calls for each day he serves On-Call status for service calls. This third employee may include any classification from those listed in the Eligibility list below and may also include Line Technician B or C.

Eligibility:

All employees in the area who are classified as:

- Service Technician A
- Line Technician A
- Line Supervisor B
- Service Technician B with at least two years in classification as a Technician B
- Line Technician B with at least two years in classification as a Technician B

Areas to be staffed with an On-Call person:

- Harlan
- Pineville
- London
- Somerset
- Norton
- Pennington Gap

On-Call Staffing:

Each area will implement their own system of determining their On-Call person, with emphasis on volunteerism but with an objective of sharing the workload. At least on a weekly basis, the Union will provide to management the name of the employee designated to be on-call for each area.

Dispatcher's Priority

Dispatchers will make the first call to the "On-Call" person for that area.

Customer Order Technicians

The Company reserves the right to determine if and when Customer Order Technicians will be assigned to on-call.

Section 13 Emergency Electric Restoration for Another Utility

An employee who performs emergency electric restoration work for another utility will be paid one and one half (1-1/2) times his hourly rate for the first eight (8) hours worked in any one day.

An employee who performs emergency electric restoration work for another utility will be paid two (2) times his hourly wage rate for all hours worked over eight (8) in any one day. This two (2) times his hourly wage rate

provision does not apply when such work is performed for Kentucky Utilities or Old Dominion Power, however, if that company's overtime pay practice would provide more wages, then the employee will receive the greater of the two.

ARTICLE XIV

Classification of Schedule "A"

It is agreed that wage rates for the several classifications of work shall be established in accordance with the work classifications and progression schedule attached hereto and made a part hereof, marked Schedule "A" for identification, and that the application thereof shall be in the following manner: Whenever an employee is promoted to a classification having a higher starting rate, he shall receive the starting rate of the new classification, or if such starting rate represents an increase in pay of less than five cents (5¢) per hour, he shall receive the rate of the new classification applicable (After One Year). In the event such employee is promoted to a new classification at a higher rate than the starting rate, he shall progress as though he had already worked the period required by the preceding steps of the classification.

An employee who successfully bids between the Line Technician C, Service Technician C, or Meter Technician C classifications will retain the employee's rate and time in progression steps.

Payroll periods will be on a bi-weekly basis with employees being paid every other Friday.

ARTICLE XV

Section 1 Sick Leave, Group Insurance, Survivors Insurance, Service Annuity, Medical Care Plan, Employee Savings Plan, Employee Assistance Program, Dependent Care Assistance Plan, Dependent Life Insurance Plan

During the term of this Agreement the Company will provide the existing or no less favorable sick leave, group life insurance, long-term disability insurance, retirement annuity and medical, including post-retirement medical insurance benefits, dental assistance program, employee savings plan, employee assistance program, dependent care assistance plan, and dependent life insurance plan for members of the bargaining unit as are provided for other full time employees of the Company. The details of such benefits shall be as specifically provided in master plan documents or insurance contracts covering the terms of such plans. The Company will furnish identification cards for medical purposes. The Company will furnish each employee annually the amount of accumulated sick leave.

The Company will assume an increase of 4% in each year of the Contract in medical and hospitalization expense per employee. To the extent this expense increases over 4% the employees will absorb increases up to the next 4%. Should the total increase exceed 8%, the Company and the employees will equally share in the balance of that expense.

Section 2 Funeral Leave

Funeral leave is paid for a maximum of five days for Immediate Family Members who include: spouse, child, step-child, or parent or step-parent.

Funeral leave is paid for a maximum of three days

for Other Family Members who include: brother, sister, grandparents, grandchildren, parents-in-law, sons-in-law, daughters-in-law, spouses of the employee's brothers or sisters, employee's spouse's brothers, sisters, parents and grandparents, step relations of the preceding, or any relative living with the employee.

Such days shall be consecutive work days and shall not extend beyond the day following the funeral, except in the case of the death of an Immediate Family Member in which case such days may extend to the second day following the funeral, and shall be conditioned on the employee's attendance at the funeral. Payment will not be made for any day during such three-day period on which the employee would not otherwise work.

Employees will not be paid for unused funeral leave.

Should the employee need to be absent on a normal scheduled day or days, other than those for which payment is provided above, the employee may elect to take such day or days as vacation time, provided he is then entitled to sufficient vacation time which he has not utilized by time off or for which he has not been paid.

Payment shall be made on the next pay day after receiving notice in writing from the employee and (a) the name of the deceased person and relationship to the employee, and (b) the date and location of the funeral.

ARTICLE XVI

Bulletin Boards for Union Use

At all places where the Company now has bulletin boards, the Company will in the exercise of its discretion either furnish space on said bulletin boards or furnish nearby space upon which the Union may erect its own

bulletin boards, of a size not larger than the Company's bulletin boards.

The Union agrees that it shall confine such posted notices to information concerning Company-Union relations and matters of concern to Union members. The Union further agrees it shall not post any notices that are derogatory or inflammatory in nature. All such notices shall be submitted to the Manager Human Resources for review prior to posting.

ARTICLE XVII

No Discrimination

There shall be no discrimination in the administration of this Agreement with regard to race, color, religion, national origin, age, sex, disability or veteran status.

ARTICLE XVIII

Notice of: Changes, Modifications, or Terminations Effective Date, Termination Date

Within the period of one hundred twenty (120) days prior to expiration date of Agreement; either party hereto may request the other to meet for the purpose of negotiating modifications to this Agreement or negotiating a new agreement, to become effective on the expiration of this Agreement. The parties agree to meet within twenty (20) days of such request and to bargain in good faith thereafter, as required by Section 8(a)(5), (b)(3) and (d), of the Labor Management Relations Act of 1947, as Amended.

This Agreement shall become effective as of the date set forth at the commencement hereof and shall continue in full force and effect from that date until August 1, 2015,

unless changed or modified by mutual consent, and shall automatically be extended from year to year thereafter unless either party at least sixty (60) days prior to the expiration of this Agreement or any extension thereof shall serve upon the other party written notice that the same shall not be renewed at the applicable expiration date.

Notwithstanding the other provisions of this Article, the Company and the Union may reopen the Wage Scale, of this agreement for the purpose of negotiating wage rates to become effective August 1, 2014 provided that neither the Company nor the Union may require the other to negotiate concerning any term other than the wage rates to be effective August 1, 2014. This Agreement will be reopened for such purposes only if the Company or the Union actually delivers to the other, not later than July 1, 2014, written notice of intent to reopen. Failing receipt by the Company or the Union, on the date specified, of such written notice to reopen, this Agreement shall continue in full force and effect through August 1, 2015, and the wage rates in effect as of midnight July 31, 2013, shall continue in full force and effect for the duration of the Agreement. If this Agreement is reopened in accordance with the provisions of this paragraph, and the parties have not reached an agreement by midnight July 31, 2014 as appropriate, this Agreement shall be suspended and the Company and the Union shall have the same rights and obligations as they would have possessed had the Agreement expired, provided that neither the Company nor the Union may require the other to negotiate concerning any term other than the wage rates to be effective August 1, 2014.

Service of the above notices on the Union shall be deemed sufficient by depositing the notice, signed by the Corporate Manager Labor Relations of the Company, in the United States Mail, registered or certified, and

addressed to Local No. 2100, International Brotherhood of Electrical Workers, AFL-CIO, 10400 Dixie Highway, Louisville, Kentucky 40272.

Service of the above notices on the Company shall be deemed sufficient by depositing the notice, signed by a Business Manager of the Union, in the United States Mail, registered or certified, and addressed to the Corporate Labor Relations Manager, LG&E and KU Energy, LLC, 220 West Main, P.O. Box 32020, Louisville, Kentucky 40232.

IN TESTIMONY WHEREOF, Union and Company have caused their respective names to be hereunto subscribed by their duly authorized officers and seven copies of this Agreement to be executed, each to have the force and effect of an original, this 5th day of September, 2012.

KENTUCKY UTILITIES COMPANY

Witness:

For the Company:
LG&E and KU Energy LLC.

Paula Pottinger, SVP Human Resources

Angie Gosman, Manager Labor Relations

Stewart Spradlin, Manager Ops Center

Scott Cooke, Manager Meter Design Strategy & Ops.

Jessica Wilson, HR Manager

For the Union:
International Brotherhood of Electrical Workers Local 2100

Curtis Stratton, President/Business Mgr

Greg Purvis, Committee Member

Mike Goodin, Committee Member

Phillip Walker, Committee Member

Jonathan Roberts, Committee Member

Kevin Adams, Committee Member

SCHEDULE "A"

WAGE RATES, HOURLY RATED CLASSIFICATIONS EFFECTIVE APPLICABLE TO LOCAL UNION 2100, INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS, AFL-CIO, OF KENTUCKY UTILITIES COMPANY AND OLD DOMINION POWER COMPANY.

It is agreed that wage rates and applications thereof for the several classifications of work shall be established in accordance with the following schedule.

Any new employee, upon producing evidence satisfactory to the Company of previous experience in the classification in which he is being employed shall be given credit for such experience, except that he shall not start higher than the "After One Year" step, and in such event shall receive the "After Two Years" step after one year's continuous employment. However, if after employment, he demonstrates that he has the knowledge, skill and ability equivalent to that of an employee who has had two (2) years' experience in the classification, he shall receive the "After Two Years" step beginning with the first payroll period commencing after sixty (60) days of employment.

Any employee, other than a supervisor, who is designated by the Company to keep time of crews and/or record of material used by the crews, shall, in addition to his regular wage, receive $15.00 per month during the first year he is so designated, $20.00 per month during the second year, and $30.00 per month thereafter as compensation for the satisfactory performance of these duties.

The following rates are applicable to all employees

working normally on the day shift from 8:00 a.m. to 4:00 p.m.

To employees normally working on the second shift (generally 4:00 p.m. to 12:00 midnight), add fifty cents (50c/) per hour to the following rates.

To employees normally working on the third shift (generally 12:00 midnight to 8:00 a.m.), and to swing and relief shift employees, add sixty-seven cents (67c/) per hour to the following rates.

Employees who have been assigned a regular schedule of work which includes work on Sunday pursuant to an approved payroll authorization specifying such schedule shall receive a Sunday work premium of ninety-five cents (95c/) per hour in addition to their straight time and shift premium rates.

Effective July 15, 2012

Classification	WAGE SCALE First in Classification	After One Year in Classification	After Two Years in Classification
Chief Electrician	$33.83	$35.73	$38.51
Chief Meter Technician	$38.51	$38.51	$38.51
Technician	$31.17	$32.88	$34.91
Semi-Skilled Technician	$26.41	$27.53	$29.40
Laborer – General	$19.05	$20.35	$21.66
Line Technician A	$31.17	$32.88	$34.91
Line Technician B	$26.41	$27.53	$29.40
Line Technician C	$23.03	$24.43	$26.28
Meter Technician A	$31.17	$32.88	$34.91
Meter Technician B	$27.70	$28.99	$30.46
Meter Reader (Note 4)	$26.41	$27.53	$29.40
Operator, Coal Equipment	$30.73	$32.51	$34.46
Unit Operator	$35.02	$35.68	$36.30
Unit Operator Assistant	$32.51	$33.35	$34.91
Line Supervisor B (Note 1)	$36.58	$36.58	$36.58
Service Technician A	$31.17	$32.88	$34.91
Service Technician B	$26.41	$27.53	$29.40
Service Technician C	$23.03	$24.43	$26.28
Shift Engineer	$34.43	$36.12	$38.51
Substation Supervisor B	$36.58	$36.58	$36.58
Substation Technician A	$31.17	$32.88	$34.91
Substation Technician B	$26.41	$27.53	$29.40
Trainee A (Note 2)	$23.70	$23.70	$23.70
Trainee B (Note 3)	$22.27	$22.27	$22.27
Customer Order Technician	$19.43	$20.73	$22.06

Effective July 14, 2013

Classification	WAGE SCALE First in Classification	After One Year in Classification	After Two Years in Classification
Chief Electrician	$34.68	$36.62	$39.47
Chief Meter Technician	$39.47	$39.47	$39.47
Technician	$31.95	$33.70	$35.78
Semi-Skilled Technician	$27.07	$28.22	$30.14
Laborer – General	$19.53	$20.86	$22.20
Line Technician A	$31.95	$33.70	$35.78
Line Technician B	$27.07	$28.22	$30.14
Line Technician C	$23.61	$25.04	$26.94
Meter Technician A	$31.95	$33.70	$35.78
Meter Technician B	$28.39	$29.71	$31.22
Meter Reader (Note 4)	$27.07	$28.22	$30.14
Operator, Coal Equipment	$31.50	$33.32	$35.32
Unit Operator	$35.90	$36.57	$37.21
Unit Operator Assistant	$33.32	$34.18	$35.78
Line Supervisor B (Note 1)	$37.49	$37.49	$37.49
Service Technician A	$31.95	$33.70	$35.78
Service Technician B	$27.07	$28.22	$30.14
Service Technician C	$23.61	$25.04	$26.94
Shift Engineer	$35.29	$37.02	$39.47
Substation Supervisor B	$37.49	$37.49	$37.49
Substation Technician A	$31.95	$33.70	$35.78
Substation Technician B	$27.07	$28.22	$30.14
Trainee A (Note 2)	$24.29	$24.29	$24.29
Trainee B (Note 3)	$22.83	$22.83	$22.83
Customer Order Technician	$19.92	$21.25	$22.61

Note 1 - Applicable to supervisor of crews normally consisting of three employees, including the supervisor.

Note 2 - Applicable to employees who have been selected for and are in training for Meter Reader, Semi-Skilled Technician, Substation Technician B, or any other classification having a first year hourly rate in excess of the Trainee A hourly rate. A trainee in this category will be assigned to the classification for which he is training at the end of six (6) months, if he is then qualified, or, if not, as soon thereafter as he becomes qualified.

Note 3 - Applicable to employees who have been selected for and are in training for Line or Service Technician C, only. A trainee in this category will be assigned to the classification for which he is in training at the end of six (6) months, if he is then qualified, or, if not, as he becomes qualified.

Note 4 - New hires entering the Meter Reader classification on or after August 1, 2003 will be paid the Customer Order Technician wage scale.

AGREEMENT

The Kentucky Utilities Company/Old Dominion Power Company and the International Brotherhood of Electrical Workers, Local 2100, agree as follows:

1. On the jobs where Management and the IBEW employees in Substation Construction & Maintenance (SC&M) both agree that it would be beneficial, a four (4) days, ten (10) hours per workday schedule (four/tens) will be allowed. On such jobs, the IBEW employees' agreement will be based on a majority of the SC&M employees voting in favor of working four/tens.

2. When working four/tens, overtime will be paid for work beyond ten (10) hours in one day or forty (40) hours in one week not withstanding the provisions of Article XII, Section 2.

3. Vacation entitlement as described in Article XI shall be converted to straight-time hours for employees working a four/tens schedule. Therefore, employees on such a schedule taking one (1) week's vacation shall receive payment for four (4) days, ten (10) hours per day.

4. Vacations shall normally be scheduled in periods of one (1) full week or more. Shorter periods of vacation will be allowed in accordance with the provisions of Article XI, Scheduling of Vacations. The wages the Company shall pay during a period of vacation of less than one (1) full work week shall be computed on the basis of a ten (10) hour day. Thus, employees on a four/tens work schedule taking periods of vacation of less than one (1) full week shall receive ten (10) hours of pay per day providing they have at least ten (10) hours of vacation entitlement remaining.

5. A four/tens schedule will not be allowed for weeks during which a Company-wide holiday is recognized.

6. Employees utilizing a floating holiday of Personal Leave Day while working a four/tens schedule shall receive eight (8) hours of straight-time pay at the applicable rate. Additionally, the employee may elect to utilize two (2) hours of vacation entitlement.

7. Employees utilizing a sick leave day while working a four/tens schedule shall receive ten (10) hours of straight-time pay at the applicable rate.

8. Employees on a four/tens schedule will be entitled to ten (10) hours of straight-time pay for each day of funeral leave entitlement.

9. It is also agreed that the Union will not process or pursue any grievance or claim that may arise from this agreement unless it involves enforcement of the terms and conditions herein.

10. This agreement is strictly non-precedential and shall not be used in any arbitration case unless the subject of the case involves enforcement of the terms and conditions herein.

AGREEMENT

The Kentucky Utilities/Old Dominion Power Company and the International Brotherhood of Electrical Workers, Local 2100, agree as follows:

1. In the event a vacancy occurs which, in the opinion of the Company, must be filled or a new job created within the Pineville, London and Norton Operations Areas, the employees within the classification who meet the requirements shall be given first opportunity to fill the opening in accordance with procedures agreed to by the parties. In the event the vacancy is not filled by the foregoing procedures, the vacancy shall be posted in accordance with Article VIII, Section 5 of the Agreement.

2. This agreement shall remain in effect for one year from the date of the agreement, at which time the Company and Union will meet and discuss the continuation of this practice.

3. This agreement is strictly non-precedential. It shall not be used in any arbitrations case unless such case involves the enforcement of the terms set forth herein.

"Regardless Of The Demands Of The Work, You Are Expected To Take Time To Do It Safely."

Previous KU IBEW Contract

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THIS AGREEMENT, made and entered into as of the 1st day of August, 2009, by and between KENTUCKY UTILITIES COMPANY, a Virginia and Kentucky Corporation, with its principal offices and place of business in Lexington, Fayette County, Kentucky (doing business in Virginia as Old Dominion Power Company), hereinafter referred to as the "Company," party of the first part, and LOCAL UNION NO. 2100, INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS, AFL-CIO, hereinafter referred to as the "Union," party of the second part.

WITNESSETH:

THAT WHEREAS, the parties hereto desire to cooperate in the maintenance of just and equitable terms and conditions of employment and to provide methods for fair and peaceable adjustment of differences that may arise between them and to promote harmony and efficiency to the end that the Company and the Union and the general public may mutually benefit; and

WHEREAS, the continuous operation of the business of the Company is essential to the public welfare and it is, therefore, a recognized obligation on the part of both the Company and the Union to maintain continuous and dependable service, irrespective of any differences which may occur at any time, it is mutually agreed by said parties as follows:

ARTICLE I

Section 1 Union Recognition

The Company hereby recognizes the Union as the exclusive bargaining agency for all its employees in its Pineville and Norton Operations and will continue to recognize the Union for all matters pertaining to rates of pay, hours of work and any and all conditions of employment during the life of this contract, but excluding without limitation all clerical employees, line supervisors and substation supervisors and supervisors who have the authority to hire and fire or recommend such action. This Agreement is restricted entirely to said Pineville and Norton Operations of the Company's system and is applicable only to the employees located within said Pineville and Norton Operations and within the classifications referred to in Article XIV.

Section 2 Authorization for Dues, Agency Fees, Deductions etc.

All Kentucky employees of the Company covered by this Agreement who on the date of execution of this Agreement are members or agency fee payers of the Union shall, as a condition of continued employment, remain members or agency fee payers for the term of the Agreement to the extent of paying the periodic dues or agency fees uniformly required. All Kentucky employees covered by this Agreement who are hired after the date of execution of this Agreement shall, as a condition of continued employment, become members or agency fee payers of the Union at the completion of their probationary period and remain members or agency fee payers for the term of this Agreement, to the extent of paying the initiation fee (or reinstatement fee) and periodic dues or agency fees uniformly required.

Section 3

The Company, where so authorized and directed by an employee in writing upon an authorization form, meeting all requirements of law and approved by the Company, will deduct from the wages of any and all employees in its Pineville and Norton Operations for whom the Union is bargaining agent, Union dues, agency fees, initiation fees and lawful unit wide assessments in the amounts authorized by each employee on one of the above mentioned forms. This deduction shall be made as designated by the employee on the approved form on the first pay day of each month and remitted promptly to Local Union No. 2100, 10400 Dixie Highway, Louisville, Kentucky 40272. All checks shall be made payable to International Brotherhood of Electrical Workers, Local No. 2100. Each remittance shall be accompanied by a list setting forth the amount deducted and the names of those from whom the deductions were made.

Section 4

In the event there is an overcharge made in making payroll deduction for dues, agency fees, initiation fees and assessments, the Union shall be responsible for adjustment of such claim, with the individual members.

Section 5

Section 2 of this Article shall not apply to Virginia employees. This Article is intended to comply with all requirements and the provisions of applicable state and federal law, and nothing herein contained shall require the taking of any action in violation thereof; the Union agrees to indemnify and save the Company harmless from any claim or liability arising out of any action taken by the Company in compliance herewith. However, in the event changes in the state and/or federal law should make the application of Section 2 above lawful for Virginia employees, then the provisions of said Section 2 shall apply to said Virginia employees.

Section 6 Management Rights

By reason of the nature of the business of the Company it is essential, and is therefore agreed, that the management of the Company and the supervision and control of all operations and the direction of the working forces, including the right to relieve employees from duty because of lack of work, or for just cause, the right to hire, suspend, discharge for cause, promote, demote or transfer employees and the right to operate the Company should be, and is, vested in, and reserved to, the Company, except as herein limited.

It is further agreed that in the interest of obtaining improved service, better operations or lower costs, the Company has the right to make changes in equipment, operations, and the organization of work, including the determination of job content, minimum requirements and qualifications; and combine jobs, eliminate jobs, and create new jobs, and it is understood that this is a proper function of management.

The Company shall have the right to formulate and enforce rules and regulations dealing with employee conduct and work and safety, which are not in conflict with this Agreement. The Company will notify the Union office in writing at least fourteen (14) calendar days prior to implementation of any new or revised rules or regulations and shall meet to discuss such changes during the fourteen (14) calendar day period if requested.

ARTICLE II

Section 1 No Strike – No Lockout

Union pledges to Company the loyal, honest, safe and dependable service of all its members who perform work under this Agreement.

The Company agrees not to lock out its employees and the Union agrees that there shall be no slowdown, sitdown, strike or other interference with or stoppage of the work of the Company on the part of the Union or any of its members, during the existence of this agreement.

Although it is a recognized obligation on the part of both the Company and the Union to cooperate in maintaining a continuous and dependable public service, it shall not be a violation of this Agreement, nor cause for discharge or disciplinary action, for an employee as an individual matter to decline to cross a picket line at premises other than premises of the Company where loss of Company property or injury to the employee is threatened.

A duly identified and authorized representative of the Union shall, upon due advance arrangement, be granted access to Company premises for the purpose of investigating problems with which he is properly concerned in the administration of this Agreement. Union activity as permitted herein does not include Union business of an internal nature which does not involve the Company.

Section 2 Subcontracting

(1) The Company currently and historically utilizes outside contractors and subcontractors to supplement its own work force. These outside contractors and subcontractors are utilized primarily for the following reasons: to meet emergency situations; to obtain specialized services not readily available within the Company's work force; for purposes of business expediency (time); and to enable the Company to render service to its customers in the most efficient and economical manner practicable. While the Company expects that a continuation of such outside contracting policies will be necessary for prudent and efficient business operations during the life of this Agreement, the Company agrees that it will not subcontract work normally and usually performed by employees presently covered by this Agreement for the purpose of eroding the bargaining unit.

Additionally, the Company agrees that except in an emergency it will not subcontract the work involved in the generation, transmission and distribution of electricity of a type normally and usually performed by employees in journeyman classifications or above when such subcontracting would cause the layoff of, such employees or affect their recall. It shall not be a violation of this Agreement for the Company to continue subcontracting in areas where there has been no reduction in force.

(2) If it becomes necessary for the Company to contract out work of the type regularly and customarily performed by employees covered hereby, it shall notify the Union of such subcontracting and identify the type of contractual agreement, probable duration of the contract and the approximate number of employees involved in the performance of the contract. However, nothing in this article shall require the Company to assume unreasonable or excessive costs in its operations.

(3) It is agreed that outside contractors will not perform overtime work, normally performed by employees covered by this Agreement, except in the following circumstances and situations: where the employees in the work area affected have been offered the work; if an emergency exists and employees in the work area affected by the emergency have been fully

utilized; or if it is necessary to have an equipment outage for the contractor to complete the work he is performing. It is not a violation of this Section for a contractor to continue or complete work on an overtime basis, provided the contractor is responsible for that work during the normal workweek. However, contractors will not be called out to perform overtime work unless one of the above three (3) exceptions has been met.

(4) The Company agrees that, others factors being substantially equal (i.e. price, availability, qualifications etc.), contractors who employ union members will be given preferred consideration. It is understood that this provision in no way creates third party beneficiary status for any individual or contractor.

Section 3 Successorship

The Company agrees that the Collective Bargaining Agreement between the parties will remain in full force and effect for the specified duration regardless of any change in the ownership of the Company. The Company will include a provision, in any sales or merger agreement, with any successor or assign, that will affirm and make the continuation of the Collective Bargaining Agreement a condition of the sale or merger of the Company.

ARTICLE III

Section 1 Notification in Event of Discharge of Employee

In the event of a discharge or suspension of any employee, the Company shall within forty-eight (48) hours give the employee and Local No. 2100 at Louisville, Kentucky, written notice thereof. If a written reprimand is given to an employee a copy will also be given to the Union.

Section 2 Grievance After Discharge or Suspension

In the event the Union or any discharged or suspended employee shall fail to file a written grievance within five (5) working days concerning the above mentioned discharge or suspension, such discharge or suspension shall be final.

Section 3 Union Representation – Stewards

For adequate representation of the employee groups, there shall be a steward at the following locations: Somerset, Kentucky, London, Kentucky, Pineville, Kentucky, Harlan, Kentucky, Pennington Gap, Virginia, and Norton, Virginia, and as many assistant stewards as may be needed, the names of all of whom shall be furnished to the Company. It is understood an assistant steward will function only in the absence of the steward. It is agreed that the Company will recognize the stewards as the official representatives of the employee group covered by the terms of this Agreement. (The right is reserved by the Union to change the stewards at will, provided that notice of any change is immediately given to the Company.) No steward shall be discriminated against by the Company because of his faithful performance of his duties as steward.

Section 4 Grievance Procedure

Should differences arise between the Company and Union as to the meaning and/or application or the observation and performance of any of the provisions of this Agreement, the following shall be the procedure for adjustment thereof, and any settlement reached in any step of this procedure will be final:

(1) The employee and/or his steward shall first bring the grievance to the attention of his immediate supervisor.

(2) If the grievance is not settled, it shall be reduced to writing so as to describe the complaint, designate the article and section of the contract which the aggrieved party contends has been violated and state briefly the events or actions which are alleged to be in violation of the contract and which justify the complaint and shall be presented by the aggrieved employee and/or his steward to the employee's immediate supervisor and the next level of management who did not participate at Step 1.

(3) If the matter is not satisfactorily disposed of within three (3) working days, a Business Representative of the Union shall be called in. The Business Representative, the Steward, and such person or persons as the Union may designate, shall meet with the appropriate manager and such person or persons the Company may designate to make a thorough investigation. It is agreed that a fair

and sincere effort shall be made to reach a satisfactory adjustment or settlement of all matters so presented within ten (10) working days after this meeting.

(4) If the matter cannot be settled in the foregoing manner, it is agreed that the Union may refer the grievance to arbitration by giving notice to the Company in the manner hereafter specified, provided that such notice is given within forty-five (45) days after the occurrence of the event or action upon which the grievance is based or within such time as the period for giving notice may be extended by agreement of the parties in writing. If notice is not given within such period, the grievance shall be considered settled.

(5) The Union may refer a grievance which the parties are unable to settle under the grievance procedure to arbitration by delivering to the human resources representative within the time specified in paragraph (4) written notification that it desires to arbitrate the grievance. The Company and the Union shall each appoint a representative and such representatives shall seek agreement as to the identity of a mutually acceptable arbitrator. If they are unable to agree, the Company and Union shall jointly request the American Arbitration Association to provide a list of seven (7) qualified (National Academy of Arbitrators member) arbitrators who have training or experience in the subject of the dispute in question. The representatives of the parties shall either agree to an arbitrator on the list or select one by each party alternating striking a name from the list until one name remains, either party may reject one list per case. More than one grievance may be submitted to the same arbitrator if a multiple submission is acceptable to both parties. The compensation and expenses of the arbitrator shall be borne equally by the parties. The compensation and expenses, if any, of witnesses and other participants in the arbitration shall be borne by the party desiring or requesting their presence.

(6) Employee disciplinary records shall not be utilized in arbitration involving discipline administered to that employee if such records are more than five (5) years old, provided that employee has not received discipline within the five (5) year period.

Section 5 Arbitration

The jurisdiction of the arbitrator shall be strictly limited to the determination of disputes having to do with the application of the provisions of the Agreement which have been submitted to arbitration as provided herein. But said arbitrator shall have no power to change any of the provisions of the Agreement.

Section 6 Grievance Meetings

Grievances to be handled through the grievance procedure shall be taken up at such time of day as will least interfere with the regular working hours of the employees involved. If the Company finds it more convenient and practical to conduct such proceedings during regular working hours, then Union grievance representatives who are called from their regular duty will be paid their regular wages as though they were on regular duty.

ARTICLE IV

Leaves of Absence – Union Business

The Company, upon written request from the union, shall grant to the officers and committees of the Union all necessary and reasonable leaves of absence to transact Union business, provided reasonable notice shall be given and their seniority and all other rights with the Company shall not be affected due to their absence. It is understood and agreed, however, that the Company shall not be required to grant such leave of absence to any employee whose absence, in the opinion of the Company, would interfere with the proper operation of its business. The Company shall also have the right to recall any employee who has been granted a leave of absence, in the event an emergency or for operational effectiveness shall, in the opinion of the Company, make such recall necessary.

Union members who are excused from work for the conduct of Union business, and who are not eligible for compensation by the Company for the time so spent, shall, upon request by the Union, be compensated by the Company for straight-time work hours missed. The Union will reimburse the Company for these hours upon proper notice. The Company's obligation under this section shall be suspended if, after thirty (30) calendar days from demand for proper reimbursement, such reimbursement is not received by the Company. Any contested amount of reimbursement is all that may be withheld by the Union to avoid the suspension of such obligation.

Union members' absences from work for the conduct of Union business will be limited to twenty (20) work days in a calendar year. However, the Company will give additional consideration in this area on a case by case basis to requests which are submitted in writing.

ARTICLE V

Exclusive Contract

During the life of this Agreement the Company will not enter into any contract with any employee or group of employees, or with any other organization in the Company which would supersede or modify the provisions of this Agreement, unless required to do so under the provisions of the National Labor Relations Act or any of the amendments thereto.

ARTICLE VI

No Discrimination, Interference or Intimidation of Employee by Company or Union

The Company further agrees that it will not interfere with, restrain or coerce employees because of membership or lawful activity in the Union, nor will it by discrimination with respect to hire, tenure or employment or any other term or condition of employment or in any manner attempt to discourage membership in the Union.

The Union agrees that neither the Union nor any of its members will interfere with, intimidate, restrain or coerce any employee in any manner whatsoever with respect to his right to work or the free exercise of his own choice as to Union membership or non-union membership, and further that there shall be no solicitation of employees for Union membership or dues on Company's time or property, provided, however, that if any employee shall lease or rent his residence from Company, then such residence shall not be considered as Company property for the purpose of this paragraph.

Any claim of violation of any of the provisions of this Article, either by Company or Union, shall constitute a complaint which shall be adjusted through the grievance procedure provided for in Article III hereof.

ARTICLE VII

Section 1 Probationary Period

The Company and the Union agree that it is necessary for the Company to hire additional employees, in excess of the number needed from time to time for normal operation, for the purpose of new construction work, unusual, seasonal or emergency maintenance or operating conditions, and to train such employees for replacement of, or additional to, its regular personnel. All such employees shall be classed as probationary employees until completion of ninety (90) days of continuous employment, during which the employee works for the Company, and during said time such employee shall acquire no seniority. Any employee, if still employed at the end of said ninety (90) days period, shall either be released from employment by the Company or placed upon the regular employee list, and if and when so placed upon the said regular employee list, his seniority shall begin from the date of his original employment. There shall be no responsibility for reemployment of probationary employees if they are laid off or released during said period of ninety (90) days. However, any claim of personal prejudice or any claim of discrimination for Union activity in connection with the layoff or release of probationary employees shall be considered and decided through the grievance procedure provided for in Article III hereof. Such claims must be supported by written evidence at the time the complaint is filed.

Section 2 Temporary Employees

When students and others are hired for vacation replacements or other temporary needs, it is agreed that their employment is temporary and will not exceed one hundred ten (110) working days. These employees shall not accrue seniority.

ARTICLE VIII

Section 1 Determination of Seniority

Region-wide seniority shall mean the aggregate years, months and days of work performed in the bargaining unit by an employee on the job for this Company. However, for the purpose of this Article VIII, region-wide seniority shall consist of (a) length of continuous service; (b) knowledge, skill and ability; and (c) physical fitness. When knowledge, skill and ability and physical fitness are relatively equal, length of continuous service shall govern. If any claim shall be made that any promotion, demotion, transfer or increase or decrease in force, including layoff or reemployment made by the Company, is due to discrimination, the dispute shall be settled under the grievance procedure provided for in Article III hereof.

Section 2 Seniority List

The Company will post a list of its employees' seniority records, including those now in the military service, and give the Union a copy for checking for its correctness.

An up-to-date seniority list shall be made available by the Company to the Union semi-annually in May and November.

Section 3 Decrease or Increase of Working Force

Whenever the Company reduces its working force, employees shall be laid off in accordance with and in inverse order of their seniority, via; length of continuous service, knowledge, skill and ability and physical fitness as provided in Section 1 hereof.

Whenever the Company increases its working force after a layoff, the employees shall be returned to work in the inverse order in which they were laid off. No new employee shall be hired for jobs covered by this Agreement before all laid off employees qualifying under Section 1 of this Article shall have been offered the opportunity to return to work.

Each laid off employee shall keep the Company advised in writing of his correct mailing address twice yearly and the mailing or telegraphing by the Company of notice that a job is available, to the said address, shall be deemed sufficient compliance with any provision hereof with respect to giving preference to said laid off employees.

Section 4 Loss of Seniority

Seniority shall be lost for the following reasons:

(a) By the employee voluntarily leaving the employ of the Company.

(b) By the discharge of an employee, if such discharge is not reversed through the grievance procedure.

(c) By the failure of an employee, after a layoff, to report back to work within six (6) days after being offered reemployment or to give a satisfactory reason to the Company for further delay.

Section 5 Job Vacancies

In the event a vacancy occurs which, in the opinion of the Company, must be filled or a new job is created; that is to say, when an employee quits or is discharged or is transferred from one department or from one location to another, or is changed from one shift to another, or is

retired, or dies, the Company shall post a notice of such vacancy within five (5) working days after the vacancy occurs, stating the maximum rate of pay, classification, immediate supervisor, shift and residence requirements, if any, on all bulletin boards for a minimum of five (5) working days before permanently selecting the employee. If such notice is subsequently modified it shall remain posted for a minimum of five (5) working days after such modification before the Company permanently selects the employee. The Company will select the employee to fill the vacancy within twenty (20) working days following its posting of said notice. Within five (5) working days after the Company's Region Office receives a fully approved payroll authorization, authorizing such action, the employee selected shall be placed on the job, and all other applicants for the job will be advised in writing of the name of the selected applicant. When new jobs are created or vacancies occur, said jobs or vacancies will be posted by the Company, as hereinabove provided, and application must be made for the job during said period of five (5) working days. The advice and recommendation of a board consisting of the employee's steward, a Business Representative of the Union and not to exceed two employees having knowledge of the job and/or qualifications of the bidders, selected by the steward and the Business Representative will be considered in filling such vacancies, which board will meet with not more than four (4) Company representatives, but such jobs may be filled by the Company temporarily until a suitable person has been selected by the Company. In the event an employee makes an application for a job vacancy posted in accordance with the provisions of this Article and is selected to fill the vacancy, then refuses to accept that job, the Company shall not be obligated to consider applications for other job vacancies, with the exception of a vacancy created by death, from that employee for a period of six (6) months following the date of posting of the job vacancy which was refused by the employee.

Any employee who successfully changes Line of Business through the bidding procedure can not subsequently bid to another Line of Business for one (1) year.

Any employee hired during the term of this contract shall be barred from bidding to another Line of Business for one (1) year from date of hire.

Section 6 Moving Expenses

A. When the permanent reporting location of an employee is changed (a) because of his bidding into a permanent job vacancy under Article VIII, Section 5 of this Agreement, or, (b when the Company requests and the employee consents to transfer to another location, or, (c) when the Company requires the employee to transfer to another location, and the employee is required to move his residence because of this change, the Company will pay a lump sum payment, net of taxes, equal to:

- One (1) month’s base pay for renters
- Two (2) month’s base pay for home owners

B. As much advance notice as possible will be given the employee of the proposed change in headquarters to give him sufficient time to arrange for new quarters in the new locality. If it is not possible to give the employee reasonable notice of the proposed change in permanent headquarters, and it is necessary for the employee to live in the new location until he can arrange to move, the Company will pay his reasonable board and lodging expenses not to exceed one calendar month unless otherwise agreed upon. If it is not possible to give such reasonable notice of the change, but it is not necessary for the employee to live in the new location until he can arrange to move, the Company will pay mileage at its standard rate for the mileage by which the distance from his present residence to his new headquarters exceeds the distance to his old headquarters, not to exceed one calendar month unless otherwise agreed upon.

C. The Company shall not be obligated to pay the moving expenses of (a) any employee who has less than twelve (12) months of continuous service since last date of hire, or, (b) in the case of any other employee, more than once in any period of twelve (12) consecutive months in connection with that employee's transfer to a new regular place of employment, unless (in either case) the move is at the Company's request.

Section 7 Leave of Absence

Employees may, for proper cause, be granted leave of absence up to thirty (30) days without jeopardizing their seniority and by mutual agreement between the employees involved, the Union and the Company, such period may be further extended.

Section 8 Absence from Duties

Upon prior arrangement with Company, employees shall be entitled to be absent from their duties without pay not to exceed three (3) days per calendar year.

Section 9 Return to Work After Accident or Illness

After a regular employee has recovered from accident or sickness and reports for work, he shall be returned to his regular job, provided he is physically able and qualified to perform his job.

Section 10 Handicapped Employees

Nothing in this Article shall be construed to diminish any rights an employee would otherwise have under this Agreement, the Americans with Disabilities Act, the Workers' Compensation Laws of Kentucky and Virginia or other applicable laws.

Section 11 Unexcused Absence from Job Grounds for Discharge

The absence of any employee from his regular shift of duty for a total of three times within any three months' period without properly notifying the Company and without a reasonable and satisfactory excuse may, at the Company's option, be grounds for discharge.

Section 12 Residence Requirements

(a) Line Technicians shall reside either (1) within the service territory of the technician's reporting location or (2) within thirty (30) road miles of that same reporting location. Line Technicians, whose reporting location is changed by the Company, will not be required to relocate.

(b) Service Technicians shall reside either (1) within the service territory of the office to which the technician regularly reports or (2) within twenty (20) road miles of that same reporting office.

(c) Employees in Service or Line Technician positions as of the effective date of this policy (August 1, 1992) who do not meet these residency requirements will not be required to move. However, those Service or Line Technicians can not move any further from their current reporting location than they now live.

(d) Line Technicians may transfer or bid to other positions within that line crew or to another line crew at the same reporting location without having to move.

(e) Line Technicians described in paragraph (a) who transfer to Service Technician positions described in paragraph (b), must meet the residency requirements set forth in paragraph (b) even if the transfer does not involve a change in reporting location.

(f) Service or Line Technicians that transfer to a position at a different reporting location than they now have must meet the residency requirements for that location.

Section 13 Maternity Leave

An employee on maternity leave (or otherwise absent by reason of pregnancy) may utilize any accumulated paid sick leave in accordance with the Company's paid sick leave plan, and even if the employee does not plan to return to work, accumulated paid sick leave may be utilized to the same extent it could be if the employee applied for maternity leave.

An employee on maternity leave may remain on leave for a period equal to the time allowed for non-work related illness or injury.

Upon return to work the employee will either be returned to the former job or placed in another position in accordance with the practice in effect for employees returning from leave because of sickness or injury. If the employee fails to return to work at or prior to the expiration of maternity leave or refuses to take the position made available as above provided, her employment will terminate.

Section 14 Health & Safety

The Company and the Union recognize the need for a strong Health and Safety Program for the benefit of all employees and the Company. The Union will cooperate in assisting and maintaining the Company's rules regarding health and safety. The Company recognizes the interest of the Union in the health and safety of its members, and will give careful consideration to any recommendations made by it.

The Company and the Union agree to a Joint Health and Safety Advisory Committee for the purpose of reviewing, discussing and recommending new or revised safety and health rules and procedures. The Committee shall be chaired by the Manager, Health and Safety, and shall meet quarterly. This Committee shall consist of not more than two (2) members of the Company and two (2) members of the Union. The Union representatives who shall attend a particular meeting shall be made known to the Manager, Health and Safety not less than two (2) weeks prior to the date established for the meeting. At the same time, the Union shall notify the Company of the subjects it desires to address at the meeting.

ARTICLE IX

Employees in the Armed Forces

Except as otherwise provided by law, if it should become necessary for an employee to leave the service of the Company to serve in the Armed Forces of the United States, or should an employee volunteer for service in any of the Armed Forces of the United States, the Company's policy states that it will provide support for employee's military service obligations consistent with its obligations under the Uniformed Services Employment and Reemployment Rights Act (USERRA) and any applicable state and/or local laws. The Military Leave Policy applies to all E.ON U.S. LLC and subsidiaries. Except as otherwise provided by law, this Article shall not apply to any employee who re-enlists or otherwise extends his period of full-time military service beyond the period of time of his military obligation to the United States.

ARTICLE X

Section 1 Holidays

The Company will permit as many of its employees as practicable to be absent from their duties with regular pay on the following holidays: New Year's Day, Good Friday, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, the day after Thanksgiving, Christmas Eve and Christmas Day. An employee's birthday shall be recognized as a holiday on the employee's actual birthday or on a day during each calendar year mutually agreed upon between the employee and the Company. A Personal Leave Day shall be recognized as a holiday in each calendar year on a day mutually agreed upon between the employee and the Company.

Section 2

An employee scheduled to work on any of the above holidays shall be entitled, at his option, either (a) upon the exercise of this option by notice to the Company before the end of the pay period involved, to be paid at the rate of one and one-half (1-1/2) times his regular rate of pay for the hours worked, or (b) to be absent from his duties with regular pay on a day to be mutually agreed upon between the employee and the Company. An employee shall be paid at two (2) times his hourly wage rate for all hours worked over eight (8) on a holiday.

Except in cases of emergency, unscheduled absences of other employees, or with respect to an employee regularly scheduled to work on a holiday, employees shall be notified three (3) working days in advance of being required to work on a holiday.

Section 3 Work on Scheduled Off Days

Any employee who is required to work on his scheduled off day shall be paid time and a half and shall not be denied continuing his regular shift of duties during the week.

Any employee who is required to work on his last consecutive off day shall be paid at two (2) times his hourly wage rate, provided he worked at least three (3) hours on his previous off day.

ARTICLE XI

Vacations

Effective January 1, 2000, eligible employees will earn vacation from date of hire based on years of service in accordance with the following schedule:

Vacation Earned	Completed Years of Service Attained During Calendar Year
5 days	Maximum in year of hire
10 days	Years 1-4
15 days	Years 5-14
20 days	Years 15-24
25 days	Years 25 and above

Such employees on a forty (40) hour workweek shall be paid the equivalent of forty (40) hours at their straight time hourly base rate of pay plus regular Shift Differential, if any, and any other regular hourly payments, for each week of vacation. Such employees who normally work more than twenty (20) but less than forty (40) hours per week (a part-time employee, should such be included in the bargaining unit during the life of this Agreement) shall be eligible for one-half the normal vacation entitlement (earned/accrued).

Eligibility

A. To qualify for vacation in the following year, an employee must be active on the payroll as of December 31. An exception to this requirement applies to those employees who are on approved Family and Medical Leave.

B. An employee reinstated from inactive status shall become eligible for vacation based on his or her anniversary date:

- An employee returning to work from January 1 through June 30 is eligible for earned vacation during the calendar year. Such employee must work three (3) continuous months before being eligible for vacation pay.
- An employee returning to work on or after July 1 is ineligible for vacation during the calendar year.

C. Employees hired directly by the Company to fill temporary positions (not hired as temporaries through contractors) who later become regular employees of the Company are eligible for vacation accrual retroactive to the beginning of their temporary employment with the Company.

D. An employee hired between January 1 and June 30 is eligible for 5 days of vacation during that calendar year. Such employee must work three (3) continuous months before being eligible for vacation pay. An employee hired on or after July 1 is ineligible for

vacation during the initial calendar year of employment. After the initial calendar year of employment, an employee can take vacation effective January 1 or upon three (3) continuous months of active service, whichever is later, based upon the above schedule.

E. Employees who are rehired as regular full time employees accrue vacation at the same rate as when they left employment if they were employed for one year of continuous service prior to separation and if the separation was for one year or less.

Scheduling of Vacations

A. Vacations, except in case of emergency (in which case special arrangements must be made by the employee with his department head), shall be taken at least one work week at a time.

B. In the event that an employee doesn't sign his weeks consecutively, the Company will go to the next employee in seniority who will be entitled to sign for his vacation.

C. Heads of departments shall schedule vacations annually as soon as practicable after the beginning of the year. Subject to the need to maintain the necessary complement of employees at all times, departmental employees shall have their choice of time for vacations in order of their seniority.

D. At an employee's request, an excused absence may be charged to vacation time to which an employee is then entitled.

Accumulating Vacations

Vacation time may not be accumulated from one year to the next, and vacations earned as of any January 1 must be liquidated by time off by December 31 of that same year, except that with the responsible manager's prior written approval, an employee may defer up to five days of vacation to the following calendar year.

Vacation Pay at Separation

An employee who quits, dies, retires or is discharged on or after any January 1 and without having received the vacation for which he became eligible upon such date, will be entitled to his vacation pay upon termination of employment. Any such payment due an employee who has died shall be made to the person designated as beneficiary on his group life coverage, if living, otherwise to the employee's estate. No employee leaving the employment of the Company during any calendar year shall be entitled to any vacation pay in the following year.

Pay in Lieu of Vacation

An employee with four weeks of vacation eligibility (including carry-over) may "sell back" one week of vacation after they have taken two weeks of vacation and carried over one week. Payout for such a week of worked vacation will occur in January of the following year.

Vacation During Illness, Disability, or Personal Leave of Absence

A. If an employee goes on paid sick leave or becomes unable to work because of compensable occupational injury prior to the time his vacation is scheduled to commence, his vacation will be rescheduled later in the year, except that an employee on paid sick leave or

Short Term Disability may, at his option, cease receiving sick pay or Short Term Disability pay and take his vacation as previously scheduled. The vacation of an employee who becomes ill or is injured after working his last shift prior to vacation will not be rescheduled, and he will not be eligible for any sick pay until such scheduled vacation has expired.

B. An employee on paid sick leave or Short Term Disability may, upon advance written request, elect at the end of the calendar year to cease receiving sick pay or Short Term Disability pay for any unused vacation period in order to avoid loss of vacation pay. An employee disabled as the result of a compensable occupational injury or who is receiving long term disability insurance payments at the end of a vacation year and is unable to work during any unused vacation period or take pay in lieu of vacation within the parameters specified within this article, will not receive pay for the vacation not taken, except as provided in Paragraph C below.

C. In the year in which an employee incurs an occupational injury or illness, after the application of up to one week vacation carry-over as specified within this article, the employee shall receive payment for any remaining unused vacation in an amount sufficient to make up the difference between what the employee received from workers' compensation insurance or Short Term Disability pay and the employee's regular straight time wages assuming a 40-hour work week.

D. An employee will earn vacation during approved personal leaves of absence on a prorated basis as follows:

- an employee on a PLOA of one full month to three full months will earn 75 percent vacation benefit for the following year, based upon the above schedule; and
- an employee on a PLOA of four to six months will earn 50 percent vacation benefit for the following year, based upon the above schedule.

Vacation at Retirement

Any employee who retires may elect to work during all weeks of any vacation to which he may be entitled in the year of retirement, and for each such week of vacation worked, shall receive with his final payroll check additional compensation in an amount computed on the same basis as is then employed in computing the compensation paid to other employees who work during one week of their vacation and take pay in lieu as specified within this article.

ARTICLE XII

Section 1 Work Away from Headquarters, Travel on Company Time, Meals

(a) Whenever an employee is assigned duties distant from his regular place of employment, he will be provided transportation or transportation expense between the assigned job and his regular place of employment or headquarters. If, in the opinion of his supervisor, it is impractical for the employee to return daily to his regular place of employment, the Company will provide suitable lodging and board near the place of such temporary employment. Except in cases of emergencies, employees required to stay away from home overnight will be given notice as soon as possible but not later than the day before. Under normal circumstances where employees are performing work which is not of an emergency nature, a light-duty Company vehicle, which is adequate to provide transportation, is assigned to the job and available, and the location of the work is within 50 road miles distance from the place at which the employees regularly report to work, the employees will not be required to stay out of town overnight, such travel to be on Company time. Customer Order Technicians will be provided by the Company $7.00 for the purchase of the noon meal which will be added to the employee's payroll check for performing work that is outside of the employee's assigned service territory. Employees who are scheduled for a lunch period of no more than 30 minutes are not eligible to receive a noon meal allowance. Line Technicians and Service Technicians who are required to work through their established lunch period will be provided by the Company a $7.00 meal ticket to be added to the employee's payroll check. Employees will be provided by the Company a $7.00 meal ticket to be added to the employee's payroll check for meals outside normal working hours as provided under sections 1(b), 1(c) and 1(d) of this Article XII.

(b) Whenever planned work or emergency work begins more than two (2) hours prior to the employee's normal start time and continues into the employee's normal shift, or planned work or emergency work continues beyond the employee's normal shift end time more than two (2) hours.

(c) Whenever any employee or employees, after completing their normal working hours, are called out for extra work because of emergency or service interruption and required to work three (3) hours.

(d) For every five (5) hours of continuous work after the first meal ticket is provided until the employee is released from work.

Section 2 Work Away from Regular Place of Employment

No employee shall be required, except during emergencies, to stay away from his regular place of employment or headquarters for a continuous period of more than two weeks.

Section 3 Travel Time

For each trip authorized by the Company, between the places of work assigned and the regular place of work or headquarters, time required for travel shall be considered as time worked.

Section 4 Double Shift or Part Shift

Any employee who, after the completion of a regular shift of duty, is ordered to double shift, or part shift, shall not be denied the privilege of continuing his regular shift during any work week.

Section 5 Temporary Transfer

No employee who is performing a regular job attained by virtue of seniority shall be transferred by the Company to another location without the consent of the employee, except in case of temporary transfers not exceeding three months in duration or in case of emergency.

Section 6 Acting Supervisor

On a crew with three or more persons, whenever a regular supervisor in the classification of Line Supervisor, Service Supervisor, Substation Supervisor, Shift Engineer, Chief Electrician or Chief Meter Technician is on vacation or off the job for any cause, and another employee is ordered by the person to whom such supervisor reports (or, in his absence, such person's supervisor) to perform the work of a supervisor, the employee shall receive his regular rate of pay or the rate of pay of the supervisor, whichever is higher, during the period that the employee performs said work.

Section 7 Temporary Supervisor

When the Company combines two or more crews (to form a combined crew of four or more) for a project, unless a Supervisor A is assigned to the resulting work group, a Supervisor B will be temporarily promoted to Supervisor A for the period during which the crews are combined. If a crew normally consisting of four or more men, including the Supervisor, is reduced to a crew consisting of three men, including the Supervisor, the Supervisor A of that crew shall continue to receive the wage of a Supervisor A as long as he continues in the position of Supervisor of that crew.

Section 8 Two-Person Crew Premium

When two non-supervisory employees are assigned work to be performed without the direction of a supervisor and the work involves the installation, maintenance or operation of electric lines or equipment, the company may designate one of the employees to be in charge of the work to be performed. The employee designated to be in charge shall be paid a $1.00 per hour premium over their regular rate of pay.

Section 9 Temporary or Emergency Work in Lower Classification

An employee ordered to perform work for the convenience of the Company, temporarily or in an emergency, in a lower classification, shall receive the rate of pay for the classification in which he is regularly employed.

Section 10 Furnishing of Tools

The Company will furnish all tools required by the employee for use in the performance of his normal work.

Section 11 Uniform Laundering

The Company will arrange uniform laundering for employees working out of their service territory for extended periods.

ARTICLE XIII

Section 1 Normal Work Week

The normal work week of employees covered by this Agreement shall consist of five days of eight hours each, Monday through Friday. Except during emergencies or during extraordinary circumstances, lunch hour shall not begin earlier than eleven (11:00) A.M. nor later than one (1:00) P.M., local standard time.

The Substation Department crews, Meter Department personnel, and Meter Reading personnel shall begin their workday at 7:30 a.m. and end at 3:30 p.m. These employees will be permitted to take a short break not to exceed 20 minutes to eat and not to begin earlier than ten (10:00) a.m. nor later than twelve (12:00) noon, local standard time.

The Line crews and Service Technicians shall begin their workday at 7:30 a.m. and end at 4:00 p.m. with a thirty (30) minute lunch period. Customer Order Technicians will continue to work the schedule of 8:00 a.m to 5:00 p.m. with a one (1) hour lunch period. The lunch period shall not begin earlier than (11:00) a.m. nor later than one (1:00) p.m., local standard time,

The Company may consider reasonable requests received from a majority of the members of a service crew to change the normal starting and quitting times, such decision to remain solely within the Company's discretion to exercise.

Section 2 Overtime, Rates of Pay

The wages of the aforesaid employees shall be computed on an hourly basis, equal to the employees' hourly rate as provided in Article XIV hereof. The basic wage shall consist of forty hours worked each week at the employee's hourly rate, and in addition to such basic wage, time and one-half shall be paid for all hours worked in excess of eight hours within any twenty-four hour period, or forty hours within a work week, whichever is greater, but in no case both; provided, however, said additional payment for work in excess of eight hours in any twenty-four hour period shall not be paid to any employee in a relief classification for work he performs while working his regular relief schedule.

Section 3 Division of Overtime

The Company will endeavor to divide overtime work, other than in an emergency, equally among the employees regularly assigned to that kind of work. An employee who cannot be contacted will not be charged with overtime which he would otherwise have worked. For overtime groups at various locations who so desire, an overtime record will be posted on the appropriate bulletin board.

Section 4 Overtime – Idle Holiday Counted as Time Worked

An idle holiday shall be counted as a day worked for determining weekly overtime.

Section 5 Pay Provisions for Change in Schedule and Partially Used Time

An employee who is scheduled or notified to report for work on a regular shift and does report for work at the time specified without having been given actual notice of change of schedule, shall receive full pay at his regular rate for his scheduled (non-overtime) hours on that day, even though idle or sent home early because of delay or shortage of materials or for other reasons beyond his control. This provision shall not apply in the event that:

(a) Strikes or work stoppages by employees in the bargaining unit covered by this Agreement in connection with labor disputes interfere with the conduct of normal operations; or

(b) An employee is not put to work or is released from work after having been put to work either at his own request or due to his own fault.

Section 6 Call Out Time

Employees called out for emergency work shall receive a minimum of two (2) hours' pay at one and one-half times their regular rate of pay for such work, except that if the employee begins such emergency work after midnight, but prior to the regular starting time of the first day shift, he shall be entitled to receive a minimum of three (3) hours' pay at one and one-half times his regular rate of pay for such work.

Employees called back within two (2) hours of being released from their regular shift, shall have their additional hours actually worked added to the hours worked before being released for the purposes of calculating overtime pay and total hours worked.

Employees called out for emergency work on a normal day off or on an observed Company holiday will receive a minimum of three (3) hours' pay at one and one-half times his regular rate of pay for such work.

Section 7 Planned Overtime on Off Day

An employee scheduled for planned overtime work on a day which would be a scheduled off day on his normal work schedule will receive a minimum of four (4) hours' pay at one and one-half times his regular rate of pay. Employees shall not, in order to be entitled to the four hours' minimum, be required to remain on the job for any longer than it takes to complete the planned work, including any work related to or arising from the planned work. On three-day weekends, the Company will not schedule planned overtime work on customer-owned facilities, except in the case of hospitals.

An employee making timely request may decline planned overtime; provided sufficient employees regularly assigned to and qualified to perform the work are available and willing to work.

Section 8 Minimum Rest Period

When in the opinion of the Company, an employee has worked such any extended period of time as to impair his effectiveness or present a hazard to his health or safety, or to the health and safety of fellow employees, he may be required by the Company to leave work for a rest period of up to eight (8) hours. After sixteen (16) continuous hours worked an employee may request and will be granted a minimum rest period of eight (8) hours.

Such rest period shall be taken in its entirety unless the employee is requested and agrees to return to work before the expiration of such eight (8) hour rest period. If such rest period overlaps the employee's regular hours on a regularly scheduled work day, the employee shall be paid at his regular hourly rate of pay for the hours which overlap unless the rest period was initiated by the employee in accordance with this policy. If the rest period ends within two (2) hours or less of the end of the employee's regularly scheduled shift, the employee may either return to work at his regular hourly rate of pay or not return to work and forfeit the remaining hours in his shift.

An employee who is called out for emergency work and works at least sixteen (16) hours, and such emergency work continues beyond one-half (½) of the employee's regular shift, and the emergency is declared over as determined by the Company, that employee may request an eight (8) hour rest period and be paid at his regular hourly rate of pay for the hours remaining in his shift up to four (4) hours. If in this situation the employee chooses to continue to work the remainder of his shift and the Company agrees for him to work, he will continue to be paid double-time for the rest of his shift.

Section 9 Continuous Hours Worked (Time and one-half)

All continuous hours worked after the end of the employee's last previous regular shift by an employee during periods which commence more than eight (8) hours prior to the employee's next regularly scheduled starting time and continue into his regular hours on a regularly scheduled work day shall be paid at one and one-half (1-1/2) times the employee's regular hourly rate of pay if the employee completes his regular shift on such work day; provided, however, if the emergency situation (or other cause for his presence outside his normal working hours) should end during the employee's regularly scheduled shift of duty, and he is offered the opportunity to leave work, he may either leave work at that time (without loss of the time and one-half treatment for such continuous hours worked) or complete the remainder of his regular shift at his regular hourly rate of pay. During the continuation of an emergency situation as determined by the Company, for pay purposes, the continuity of the employee's work shall not be considered to be broken by short breaks for meals, refreshments, or rest periods authorized by his supervisor.

An employee who is called out for emergency work more than four (4) hours before his regular starting time and who completes such work within two (2) hours of his regular starting time and is thereafter released from duty, shall continue to be paid at the appropriate overtime rate until his normal starting time. He will be paid his normal straight-time rate of pay for working his normal shift.

Section 10 Daylight Savings Time

An employee working a regularly stated schedule at the time the change is made to Daylight Saving Time (normally in the spring) and who only actually works seven (7) hours instead of his normal eight (8) because of the change shall receive pay for his normal eight (8) hours. An employee working a regularly stated schedule at the time the change is made from Daylight Saving Time (normally in the fall) and who actually works nine (9) hours because of the change, shall receive pay at the established premium rate for the ninth (9th) hour.

Section 11 Continuous Hours Worked – (Double-time)

An employee who works more than sixteen (16) continuous hours shall be paid two (2) times his hourly wage rate for all such hours worked.

Section 12 On-Call

Each employee who serves in a weekly On–Call status will be paid eighty-five dollars ($85.00) per week. If an employee works on service calls outside his normal scheduled workday during his On-Call week, he will be paid for such time worked in accordance with Article XIII-Overtime. The eighty-five dollars ($85.00) weekly On-Call pay is provided to compensate the employee for the interruption of lifestyle being on-call contains. The on-call employee, in exchange for the eighty-five dollars ($85.00), agrees to remain available and fit to respond to call outs during the week they serve as the On-Call person.

Eligibility:
All employees in the area who are classified as:

- Service Technician A
- Line Technician A
- Line Supervisor B
- Service Technician B with at least two years in classification as a Technician B
- Line Technician B with at least two years in classification as a Technician B

Areas to be staffed with an On-Call person:

- Harlan
- Pineville
- London
- Somerset
- Norton
- Pennington Gap

On-Call Staffing:
Each area will implement their own system of determining their On-Call person, with emphasis on volunteerism but with an objective of sharing the workload. At least on a weekly basis, the Union will provide to management the name of the employee designated to be on-call for each area.

Dispatcher's Priority
Dispatcher's will make the first call to the Service Technician who is assigned to the area where the service is needed. Service Technicians must give advance notice to their supervisor prior to the end of their shift if they will be unavailable or unable to respond. In those situations, the first call will go to the "On-Call" person for that area. Otherwise, the second call will go to the "On-Call" person for that area. If the Union and management in an area agree, the first call will go to the "On-Call" person.
If an employee serves in an On-Call status for service calls for less than one (1) week, he will be paid one (1) hour's pay at his appropriate overtime rate in addition to time spent on any service calls for each day he serves in an On-Call status for service calls.

Customer Order Technicians
The Company reserves the right to determine if and when Customer Order Technicians

will be assigned to on-call.

Section 13 Emergency Electric Restoration for Another Utility

An employee who performs emergency electric restoration work for another utility will be paid one and one half (1-1/2) times his hourly rate for the first eight (8) hours worked in any one day.

An employee who performs emergency electric restoration work for another utility will be paid two (2) times his hourly wage rate for all hours worked over eight (8) in any one day. This two (2) times his hourly wage rate provision does not apply when such work is performed for Kentucky Utilities or Old Dominion Power.

ARTICLE XIV

Classification of Schedule "A"

It is agreed that wage rates for the several classifications of work shall be established in accordance with the work classifications and progression schedule attached hereto and made a part hereof, marked Schedule "A" for identification, and that the application thereof shall be in the following manner: Whenever an employee is promoted to a classification having a higher starting rate, he shall receive the starting rate of the new classification, or if such starting rate represents an increase in pay of less than five cents (5¢) per hour, he shall receive the rate of the new classification applicable (After One Year). In the event such employee is promoted to a new classification at a higher rate than the starting rate, he shall progress as though he had already worked the period required by the preceding steps of the classification.

An employee who successfully bids between the Line Technician C, Service Technician C, or Meter Technician C classifications will retain the employee's rate and time in progression steps.

Payroll periods will be on a bi-weekly basis with employees being paid every other Friday.

ARTICLE XV

Section 1 Sick Leave, Group Insurance, Survivors Insurance, Service Annuity, Medical Care Plan, Employee Savings Plan, Employee Assistance Program, Dependent Care Assistance Plan, Dependent Life Insurance Plan

During the term of this Agreement the Company will provide the existing or no less favorable sick leave, group life insurance, long-term disability insurance, retirement annuity and medical, including post-retirement medical insurance benefits, dental assistance program, employee savings plan, employee assistance program, dependent care assistance plan, and dependent life insurance plan for members of the bargaining unit as are provided for other full time employees of the Company. The details of such benefits shall be as specifically provided in master plan documents or insurance contracts covering the terms of such plans. The Company will furnish identification cards for medical purposes. The Company will furnish each employee annually the amount of accumulated sick leave.

The Company will assume an increase of 4% in each year of the Contract in medical and hospitalization expense per employee. To the extent this expense increases over 4% the employees will absorb increases up to the next 4%. Should the total increase exceed 8%, the Company and the employees will equally share in the balance of that expense.

Section 2 Funeral Leave

Funeral leave is paid for a maximum of five days for Immediate Family Members who include: spouse, child, step-child, or parent or step-parent.

Funeral leave is paid for a maximum of three days for Other Family Members who include: brother, sister, grandparents, grandchildren, parents-in-law, sons-in-law, daughters-in-law, spouses of the employee's brothers or sisters, employee's spouse's brothers, sisters, parents and grandparents, step relations of the preceding, or any relative living with the employee.

Such days shall be consecutive work days and shall not extend beyond the day following the funeral, except in the case of the death of an Immediate Family Member in which case such days may extend to the second day following the funeral, and shall be conditioned on the employee's attendance at the funeral. Payment will not be made for any day during such three-day period on which the employee would not otherwise work.

Employees will not be paid for unused funeral leave.

Should the employee need to be absent on a normal scheduled day or days, other than those for which payment is provided above, the employee may elect to take such day or days as vacation time, provided he is then entitled to sufficient vacation time which he has not utilized by time off or for which he has not been paid.

Payment shall be made on the next pay day after receiving notice in writing from the employee and (a) the name of the deceased person and relationship to the employee, and (b) the date and location of the funeral.

ARTICLE XVI

Bulletin Boards for Union Use

At all places where the Company now has bulletin boards, the Company will in the exercise of its discretion either furnish space on said bulletin boards or furnish nearby space upon which the Union may erect its own bulletin boards, of a size not larger than the Company's bulletin boards.

The Union agrees that it shall confine such posted notices to information concerning Company-Union relations and matters of concern to Union members. The Union further agrees it shall not post any notices that are derogatory or inflammatory in nature. All such notices shall be submitted to the Manager Human Resources for review prior to posting.

ARTICLE XVII

No Discrimination

There shall be no discrimination in the administration of this Agreement with regard to race, color, religion, national origin, age, sex, disability or veteran status.

ARTICLE XVIII

Notice of: Changes, Modifications, or Terminations Effective Date, Termination Date

Within the period of one hundred twenty (120) days prior to expiration date of Agreement; either party hereto may request the other to meet for the purpose of negotiating modifications to this Agreement or negotiating a new agreement, to become effective on the expiration of this Agreement. The parties agree to meet within twenty (20) days of such request and to bargain in good faith thereafter, as required by Section 8(a)(5), (b)(3) and (d), of the Labor Management Relations Act of 1947, as Amended.

This Agreement shall become effective as of the date set forth at the commencement hereof and shall continue in full force and effect from that date until August 1, 2012, unless changed or modified by mutual consent, and shall automatically be extended from year to year thereafter unless either party at least sixty (60) days prior to the expiration of this Agreement or any extension thereof shall serve upon the other party written notice that the same shall not be renewed at the applicable expiration date.

Notwithstanding the other provisions of this Article, the Company and the Union may reopen the Wage Scale, of this agreement for the purpose of negotiating wage rates to become effective August 1, 2010, and again reopen the wage scale of this agreement for the purpose of negotiating wage rates to become effective August 1, 2011 provided that neither the Company nor the Union may require the other to negotiate concerning any term other than the wage rates to be effective August 1, 2009, August 1, 2010 or August 1, 2011. This Agreement will be reopened for such purposes only if the Company or the Union actually delivers to the other, not later than July 1, 2010 or July 1, 2011, written notice of intent to reopen. Failing receipt by the Company or the Union, on the date specified, of such written notice to reopen, this Agreement shall continue in full force and effect through August 1, 2012, and the wage rates in effect as of midnight July 31, 2010, shall continue in full force and effect for the duration of the Agreement. If this Agreement is reopened in accordance with the provisions of this paragraph, and the parties have not reached an agreement by midnight July 31, 2010 or 2011 as appropriate, this Agreement shall be suspended and the Company and the Union shall have the same rights and obligations as they would have possessed had the Agreement expired, provided that neither the Company nor the Union may require the other to negotiate concerning any term other than the wage rates to be effective August 1, 2010 or August 1, 2011 as appropriate.

Service of the above notices on the Union shall be deemed sufficient by depositing the notice, signed by the Corporate Manager Labor Relations of the Company, in the United States Mail, registered or certified, and addressed to Local No. 2100, International Brotherhood of Electrical Workers, AFL-CIO, 10400 Dixie Highway, Louisville, Kentucky 40272.

Service of the above notices on the Company shall be deemed sufficient by depositing the notice, signed by a Business Manager of the Union, in the United States Mail, registered or certified, and addressed to the Corporate labor relations manager, E.ON U.S., LLC, 220 West Main, P.O. Box 32020, Louisville, Kentucky 40232.

IN TESTIMONY WHEREOF, Union and Company have caused their respective names to be hereunto subscribed by their duly authorized officers and seven copies of this Agreement to be executed, each to have the force and effect of an original, this_____ day of_____, 2009.

KENTUCKY UTILITIES COMPANY

Witness:

For the Company:
E.ON U.S. LLC

_____
Paula Pottinger, SVP Human Resources

_____
Joe Moyers, Mgr. Labor Relations

_____
Stewart Spradlin, Manager Ops Center

_____
Don Thorn, Mgr Meter Shop Ops

_____
Angie Gosman, HR Manager

For the Union:
International Brotherhood of Electrical Workers
Local 2100

_____
Curtis Stratton, President/Business Mgr

_____
Mike Goodin, Committee Member

_____
Danny Morrison, Committee Member

_____
Greg Purvis, Committee Member

_____
Jonathan Roberts, Committee Member

_____
Kevin Adams, Committee Member

_____
Todd Rand, Committee Member

SCHEDULE "A"

WAGE RATES, HOURLY RATED CLASSIFICATIONS EFFECTIVE JULY 19, 2009 APPLICABLE TO LOCAL UNION 2100, INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS, AFL-CIO, OF KENTUCKY UTILITIES COMPANY AND OLD DOMINION POWER COMPANY.

It is agreed that wage rates and applications thereof for the several classifications of work shall be established in accordance with the following schedule.

Any new employee, upon producing evidence satisfactory to the Company of previous experience in the classification in which he is being employed shall be given credit for such experience, except that he shall not start higher than the "After One Year" step, and in such event shall receive the "After Two Years" step after one year's continuous employment. However, if after employment, he demonstrates that he has the knowledge, skill and ability equivalent to that of an employee who has had two (2) years' experience in the classification, he shall receive the "After Two Years" step beginning with the first payroll period commencing after sixty (60) days of employment.

Any employee, other than a supervisor, who is designated by the Company to keep time of crews and/or record of material used by the crews, shall, in addition to his regular wage, receive $15.00 per month during the first year he is so designated, $20.00 per month during the second year, and $30.00 per month thereafter as compensation for the satisfactory performance of these duties.

The following rates are applicable to all employees working normally on the day shift from 8:00 a.m. to 4:00 p.m.

To employees normally working on the second shift (generally 4:00 p.m. to 12:00 midnight), add fifty cents (50¢) per hour to the following rates.

To employees normally working on the third shift (generally 12:00 midnight to 8:00 a.m.), and to swing and relief shift employees, add sixty-seven cents (67¢) per hour to the following rates.

Employees who have been assigned a regular schedule of work which includes work on Sunday pursuant to an approved payroll authorization specifying such schedule shall receive a Sunday work premium of ninety-five cents (95¢) per hour in addition to their straight time and shift premium rates.

Classification	First Year In Classification	WAGE SCALE After One Year in Classification	After Two Years in Classification
Chief Electrician	$30.96	$32.70	$35.25
Chief Meter Technician	$35.25	$35.25	$35.25
Technician	$28.52	$30.10	$31.95
Laborer – General	$17.44	$18.62	$19.82
Line Technician A	$28.52	$30.10	$31.95
Line Technician B	$24.17	$25.20	$26.90
Line Technician C	$21.08	$22.36	$24.05
Meter Technician A	$28.52	$30.10	$31.95
Meter Technician B	$25.34	$26.53	$27.87
Meter Reader (Note 4)	$24.17	$25.20	$26.90
Operator, Coal Equipment	$28.13	$29.76	$31.54
Unit Operator	$32.05	$32.66	$33.22
Unit Operator Assistant	$29.76	$30.52	$31.95
Line Supervisor B (Note 1)	$33.48	$33.48	$33.48
Service Technician A	$28.52	$30.10	$31.95
Service Technician B	$24.17	$25.20	$26.90
Service Technician C	$21.08	$22.36	$24.05
Shift Engineer	$31.51	$33.05	$35.25
Substation Supervisor B	$33.48	$33.48	$33.48
Substation Technician A	$28.52	$30.10	$31.95
Substation Technician B	$24.17	$25.20	$26.90
Trainee A (Note 2)	$21.69	$21.69	$21.69
Trainee B (Note 3)	$20.39	$20.39	$20.39
Customer Order Technician	$17.79	$18.97	$20.18
Semi-Skilled Laborer	$24.17	$25.20	$26.90

Note 1 - Applicable to supervisor of crews normally consisting of three employees, including the supervisor.

Note 2 - Applicable to employees who have been selected for and are in training for Meter Reader, Semi-Skilled Technician, Substation Technician B, or any other classification having a first year hourly rate in excess of the Trainee A hourly rate. A trainee in this category will be assigned to the classification for which he is training at the end of six (6) months, if he is then qualified, or, if not, as soon thereafter as he becomes qualified.

Note 3 - Applicable to employees who have been selected for and are in training for Line or Service Technician C, only. A trainee in this category will be assigned to the classification for which he is in training at the end of six (6) months, if he is then qualified, or, if not, as he becomes qualified.

Note 4 - New hires entering the Meter Reader classification on or after August 1, 2003 will be paid the Customer Order Technician wage scale.

AGREEMENT

The Kentucky Utilities Company/Old Dominion Power Company and the International Brotherhood of Electrical Workers, Local 2100, agree as follows:

1. On the jobs where Management and the IBEW employees in Substation Construction & Maintenance (SC&M) both agree that it would be beneficial, a four (4) days, ten (10) hours per workday schedule (four/tens) will be allowed. On such jobs, the IBEW employees' agreement will be based on a majority of the SC&M employees voting in favor of working four/tens.

2. When working four/tens, overtime will be paid for work beyond ten (10) hours in one day or forty (40) hours in one week not withstanding the provisions of Article XII, Section 2.

3. Vacation entitlement as described in Article XI shall be converted to straight-time hours for employees working a four/tens schedule. Therefore, employees on such a schedule taking one (1) week's vacation shall receive payment for four (4) days, ten (10) hours per day.

4. Vacations shall normally be scheduled in periods of one (1) full week or more. Shorter periods of vacation will be allowed in accordance with the provisions of Article XI, Scheduling of Vacations. The wages the Company shall pay during a period of vacation of less than one (1) full work week shall be computed on the basis of a ten (10) hour day. Thus, employees on a four/tens work schedule taking periods of vacation of less than one (1) full week shall receive ten (10) hours of pay per day providing they have at least ten (10) hours of vacation entitlement remaining.

5. A four/tens schedule will not be allowed for weeks during which a Company-wide holiday is recognized.

6. Employees utilizing a floating holiday or Personal Leave Day while working a four/tens schedule shall receive eight (8) hours of straight-time pay at the applicable rate. Additionally, the employee may elect to utilize two (2) hours of vacation entitlement.

7. Employees utilizing a sick leave day while working a four/tens schedule shall receive ten (10) hours of straight-time pay at the applicable rate.

8. Employees on a four/tens schedule will be entitled to ten (10) hours of straight-time pay for each day of funeral leave entitlement.

9. It is also agreed that the Union will not process or pursue any grievance or claim that may arise from this agreement unless it involves enforcement of the terms and conditions herein.

10. This agreement is strictly non-precedential and shall not be used in any arbitration case unless the subject of the case involves enforcement of the terms and conditions herein.

Current KU USW Contract

COLLECTIVE BARGAINING AGREEMENT

BETWEEN

EARLINGTON OPERATIONS,
AREAS 1 (PARKWAY) AND 2 (GREEN RIVER)
OF KENTUCKY UTILITIES COMPANY

AND

THE UNITED STEEL, PAPER AND FORESTRY,
RUBBER, MANUFACTURING, ENERGY,
ALLIED INDUSTRIAL AND
SERVICE WORKERS INTERNATIONAL UNION

*** * ***

Effective

August 1, 2014

to

August 1, 2017

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AGREEMENT

THIS AGREEMENT entered into this 1st day of August, 2014, by and between EARLINGTON OPERATIONS, AREAS 1 (PARKWAY) AND 2 (GREEN RIVER) OF KENTUCKY UTILITIES COMPANY (hereinafter called "Company") and the UNITED STEEL, PAPER AND FORESTRY, RUBBER, MANUFACTURING, ENERGY, ALLIED INDUSTRIAL AND SERVICE WORKERS INTERNATIONAL UNION (hereinafter called "Union"). Except as otherwise expressly provided herein the provisions of this Agreement shall be effective as of August 1, 2014.

ARTICLE I
PURPOSE AND INTENT

1.1 Purpose and Intent

It is the purpose and intent of the parties to set forth herein the agreement between the parties covering rates of pay, hours of work and conditions of employment for employees in the unit for which the Union has been certified by the National Labor Relations Board as exclusive bargaining representative; to promote harmonious industrial and economic relationships between the Company and its employees in an atmosphere of mutual respect and understanding to the end that there shall be no interruption of, interference with, or impeding of work during the life of this Agreement, and to provide procedures for the equitable adjustment of grievances.

1.2 Periodic Meetings

Upon mutual agreement, the parties agree to meet on the reasonable request of either party at times which should be least disruptive to the Company's operations. Such meeting shall not be for the purpose of conducting collective bargaining negotiations but shall be for the sole purpose of appraising any problem which may have arisen in the application, administration or interpretation of this Agreement or of the problems of general concern to either party. Therefore, such meeting shall not modify, add to, or detract from the provisions of this Agreement. If such meeting is requested by the Company, it will pay employees for time lost.

ARTICLE II
SCOPE OF AGREEMENT

2.1 Recognition

The Company hereby recognizes the Union as exclusive representative for the purpose of collective bargaining with respect to rates of pay, wages, hours of employment and

other conditions of employment for employees in its Earlington Operations, Areas 1 (Parkway) and 2 (Green River), included in the unit for which the Union has been certified by the National Labor Relations Board on September 17, 1976, in Case No. 9-RC-11595, namely:

> All production and maintenance employees of the Employer employed in the Employer's Earlington Operations, Areas 1 (Parkway) and 2 (Green River), including servicemen, linemen, metermen, patrolmen, chief electricians, groundmen and truck drivers, but, excluding business development and home demonstration employees, right-of-way solicitors, shift engineers, line foremen A, service foremen A, line foremen B, service foremen B, the chief electricians employed at the Green River Generating Station, the chief mechanic, the coal yard foreman, the chemist, and assistant chemist, all engineering and professional employees, office clerical employees, guards and supervisors. The Term "supervisor" means any individual having authority, in the interest of the employer, to hire, transfer, suspend, lay off, recall, promote, discharge, assign, reward, or discipline other employees, or responsibly to direct them, or to adjust their grievances, or effectively to recommend such action, if in connection with the foregoing the exercise of such authority is not of a merely routine or clerical nature, but requires the use of independent judgment.

The Company also recognizes the Union as the collective bargaining agent for the employees of new plants built or new service areas established, whose operations are consolidated with the operations of the Earlington Operations, Areas 1 (Parkway) and 2 (Green River) and who perform the same classifications or nature of work as those employees covered by this Agreement.

The employees in such bargaining unit and represented by the Union and covered by this Agreement are hereinafter referred to as "employees" or individually as "employee."

The Union makes this Agreement in its capacity as exclusive bargaining representative of the employees. As the representative of the employees, the Union may process grievances through grievance procedure, including arbitration, in accordance with the provisions of this Agreement, or adjust or settle the same.

2.2 No Discrimination

There shall be no discrimination in the administration of this Agreement with regard to race, color, religion, national origin, age, sex, disability, veteran status, or because of the exercise by an employee of his rights as a member or representative of the Union. The terms "he" or "his" as used in this Agreement shall apply to both male and female employees.

2.3 Contracting Out

It is agreed that the Company has historically from time to time contracted out work, examples of which are set forth below, which practice may continue. The Company agrees, however, that except for work historically contracted out, and work of a similar nature, it will not subcontract any work historically and principally performed by employees covered by this Agreement as a part of their normal duties if such subcontracting shall cause the reduction of schedule of employees qualified to perform the work. Such work which the Company has historically contracted out includes but is not necessarily limited to:

Blacktopping
Sandblasting and metal spraying
Acid clean boilers
Non-destructive testing (turbine equipment and boiler tubing, generators)
Painting
Insulating
Tree trimming
Conveyor belt vulcanizing
Unloading frozen coal
Railroad track maintenance and repair
Large vacuum equipment, removal of fly ash, etc.
Construction work:
- Foundation work
- Piping installation
- Earth moving equipment and river dredging

Unloading and/or erecting heavy equipment
Electrical contracts (new construction)

Service Engineers:
Turbine overhaul supervision
Safety valve maintenance/repair supervision
Soot blower maintenance/repair supervision
Mobile equipment maintenance/repair

Maintenance work:
Major boiler repairs

Major condenser repairs
Specialized major turbine repairs, generator repairs
General maintenance at Green River
Power Station when peak work load exceeds
capacity of bargaining unit personnel
Surveying
Fabrication of replacement parts at outside service shops
Motor rewinding work completed at outside service shops
Contract hauling

Service Contracts:
Elevators
Portable restroom facilities
Street lighting maintenance
Building transmission, distribution lines, substations
Pole setting
Pole inspections
Substation foundation, site preparation
Crane service, hauling heavy equipment
Substation fencing
Bus insulator cleaning
Janitorial and Custodial Work

The Company agrees that, other factors being basically equal i.e. price, availability, qualifications, etc, contractors who employ Union members will be given consideration. It is understood that this provision in no way creates 3rd party beneficiary status for any individual contractor.

2.4 No-Strike Clause

During the term of this Agreement, employees, the Union, its officers, representatives, and members shall not take part in, cause, authorize, instigate, aid, sanction, encourage, condone or

ratify any strike, slow-down, sit-down, stoppage of work, boycott, picketing, or other interference with, or interruption of Company operations or the work and business of the Company. The Union and its representatives will exert every effort to cause employees covered by this Agreement who participate in any such activities to desist therefrom. Failure or refusal on the part of any employee to comply with the provisions of this Article shall be cause for appropriate disciplinary action, including suspension or discharge.

2.5 No Lock-Out Clause

During the term of this Agreement the Company will not cause or engage in any lock-out of its employees.

2.6 Restraining Orders and Injunctions

Nothing in this Article or elsewhere in this Agreement shall be deemed or construed to preclude the Company from enforcing the provisions of Section 2.4 in any court of competent jurisdiction, and such court shall not be precluded by any provision of this Agreement from entertaining any such suit for violation of said Section and granting all appropriate injunctive relief. An equal right to seek judicial relief is retained by the Union should the Company, in its opinion, violate the provisions of Section 2.5.

2.7 Picket Line

Although it is a recognized obligation on the part of both the Company and the Union to cooperate in maintaining a continuous and dependable public service, it shall not be a violation of this Agreement, nor cause for discharge or disciplinary action, for an employee as an individual matter to decline to cross a picket line at premises other than premises of the Company where loss of Company property or injury to the employee is threatened.

2.8 Visitation

A duly identified and authorized representative of the Union shall, upon due advance arrangement, be granted access to Company premises for the purpose of investigating problems with which he is properly concerned in the administration of this Agreement. Union activity as permitted herein does not include Union business of an internal nature which does not involve the Company.

2.9 Supervisors Working

Supervisors will not displace qualified available employees in the bargaining unit by performing work regularly performed by them. Nothing, however, shall limit the performance of bargaining unit work by personnel outside the bargaining unit of work which such personnel have previously performed and similar work, or under any of the following circumstances:

In the instruction and training of employees.

In relief, or to replace an absent employee, or to accomplish work which bargaining unit employees have been permitted to decline.

To perform work requiring skills or abilities not available among employees.

In the event of breakdowns or emergencies, or to help straighten out problems.

At locations or in crews where there are three (3) or less bargaining unit employees.

In developmental work on, or testing of, equipment, products, services, or methods.

In non-overtime situations.

By service supervisors, service managers, chief electricians, and coal yard supervisors.

2.10 Copies of Agreement

The Company shall arrange to have copies of this Agreement printed in booklet form, and the Company and the Union shall share the printing cost in proportion to the number of copies that each orders for its own use.

ARTICLE III
UNION SECURITY

3.1 Union Security

All present employees of the Company covered by this Agreement who on the date of execution of this Agreement are members of the Union and those who become members during the life of this Agreement, shall, as a condition of continued employment, remain members in good standing for the term of the Agreement to the extent of paying the periodic dues uniformly required of all Union members as a condition of retaining membership. All employees covered by this Agreement who are hired by the Company after the date of execution of this Agreement shall, as a condition of continued employment, become members of the Union at the completion of their probationary period and remain members in good standing for the term of this Agreement to the extent of paying the initiation fee and the periodic dues uniformly required of all Union members as a condition of retaining membership.

3.2 Check-Off

The Company, where so authorized and directed by the employee in writing upon an authorization form meeting all requirements of law, will deduct from the wages of such employee Union dues in the amount(s) authorized by such employee, and as specified by the International Secretary-Treasurer, on one of such forms. Such deductions of regular monthly dues for a particular month shall be made from the first pay period of the succeeding month and shall be forwarded monthly to the International Secretary-Treasurer. In the event an employee has insufficient earnings due during the first pay period of any month, then such deduction shall be made from the first pay period thereafter in which the employee has sufficient earnings from which the deduction can be made. The Company will permit a Union designated representative to be introduced to a new employee after completion of his probationary period for a brief orientation at a time when it does not interfere with the duties of either.

The Company, where so authorized and directed by the employee in writing upon an authorization form meeting all requirements of law, will deduct from the wages of such

employee political action committee contributions in the amount(s) authorized by such employee on one of such forms.

3.3 Law

This Article is intended to comply with the provisions of State and Federal law, and nothing herein contained shall require the Company to take any action in violation thereof. The Union agrees to indemnify and save the Company harmless from any claims, demands, suits or other forms of liability arising out of any action taken by the Company in compliance with this Article.

ARTICLE IV
MANAGEMENT

Except to the extent expressly abridged or limited by a specific provision of this Agreement, the Company reserves and retains, solely and exclusively, all of its inherent rights, functions and prerogatives of management as such rights, functions and prerogatives existed prior to the certification of the Union or the execution of this Agreement. Such rights, functions and prerogatives include, but are not limited to, the Company's right to establish, continue and change, from time to time, policies, practices and procedures for the conduct of the business; to determine products to be manufactured or sold and services to be rendered; to determine the number, location and types of its operations and the methods, processes, services and materials to be employed; to institute, change, curtail or discontinue facilities, processes, service methods, equipment, machinery, methods of production or operations; to subcontract; to assign work to employees in accordance with requirements determined by the Company; to make and enforce reasonable rules for the maintenance of discipline; to suspend, discharge or otherwise discipline employees for just cause; and otherwise to take such measures as the Company may determine to be necessary for the orderly, safe and efficient conduct of the business. Recognizing the desirability of avoiding any impediment to the exercise by the Company of its management rights, functions and prerogatives in a manner beneficial to the employees, it is agreed that no such right, function or prerogative shall be limited by any practice or course of conduct or otherwise than by the express provisions of this Agreement.

ARTICLE V
HOURS OF WORK

5.1 Normal Work Schedule

A. Except for employees at the Green River Power Station, the normal work schedule for full time employees will consist of five (5) consecutive days of eight (8) consecutive hours of work (interrupted only by an unpaid lunch break) Monday through Friday. The normal work schedule for full time employees at Green River Power Station will be as agreed to in negotiations and as in effect on the date of execution of this Agreement. Although the Company reserves the right to change such schedules, it agrees that if the changed schedule is permanent and will thereafter become the employee's regular schedule, the Company will notify the Union of its intention and afford the Union an opportunity to present its views before finally making its decision.

B. The anticipated schedule of working hours for the coming week for employees such as relief personnel who are not on a fixed schedule shall be posted no later than the end of day shift on Wednesday of each week.

C. "Workweek", as used in this Agreement, means seven consecutive days starting at 12:00 midnight on Saturday night and ending at 12:00 midnight on the following Saturday night. This includes Green River Power Station Coal Equipment Operators. For all other employees at the Green River Power Station, workweek means seven consecutive days, starting at 6:00 am Monday and ending at 6:00 am on the following Monday.

D. This section provides for the normal scheduling pattern and shall not be construed as a guarantee of hours of work per day or per week or of days of work per week, nor a limitation on the scheduling of work per day or per week (including overtime).

E. In the event of a temporary change (not to exceed two (2) consecutive days) in an employee's schedule due to training or line switching, employees will be permitted to work until

the end of the employee's normal shift if the employee reports to his regular work station for work in appropriate dress, however, this provision shall not apply when an employee is required to be away from his normal work station overnight.

5.2 Sufficient Rest Time/Balance of Shift

When in the opinion of the Company, an employee has worked such an extended period of time as to impair his effectiveness or present a hazard to his health or safety, or to the health and safety of fellow employees, he may be required by the Company to leave work for a rest period of up to eight (8) hours. After sixteen (16) continuous hours worked an employee may request and will be granted a minimum rest period of eight (8) hours. Such rest period shall be taken in its entirety unless the employee is requested and agrees to return to work before the expiration of such eight (8) hour rest period. If such rest period overlaps the employee's regular hours on a regularly scheduled work day, the employee shall be paid at his regular hourly rate of pay for the hours which overlap unless the rest period was initiated by the employee in accordance with this Section. If the rest period ends within two (2) hours or less of the end of the employee's regularly scheduled shift, the employee may either return to work at his regular hourly rate of pay or not return to work and forfeit the remaining hours in his shift.

An employee who is called out for an event and works at least sixteen (16) continuous hours, and continues into the employee's regular shift, that employee may request an eight (8) hour rest period after one half of the employee's regular shift is completed and be paid at his regular hourly rate of pay for the hours remaining in his shift up to four (4) hours. If in this situation the employee chooses to continue to work the remainder of his shift and the Company agrees for him to work, he will continue to be paid double-time for the rest of his shift.

5.3 Lunch Period

Employees at Green River Power Station on continuous shift operations will be allowed a paid lunch break during their shift. Other employees at Green River Power Station will receive

an unpaid thirty (30) minute lunch break near the midpoint of their shift. Other employees will receive an unpaid lunch break near the midpoint of their shift.

5.4 Wash Up Time

Nonoperating employees at the Green River Power Station will be allowed a five (5) minute wash up period just prior to their lunch break and a fifteen (15) minute clean-up period (tools and locker room) just prior to the end of their shift. However, this provision shall not be interpreted to permit employees to leave Company premises until the designated shift time is terminated.

5.5 Daylight Saving Time

An employee working a regularly stated schedule at the time the change is made to Daylight Saving Time (normally in the spring) and who only actually works seven (7) hours instead of his normal eight (8) because of the change shall receive pay for his normal eight (8) hours. An employee working a regularly stated schedule at the time the change is made from Daylight Saving Time (normally in the fall) and who actually works nine (9) hours because of the change, shall receive pay at the established premium rate for the ninth (9th) hour.

5.6 Continuation of Regular Shift Duties

Should an employee complete his regular shift of duty and be assigned to double shift or part shift, he will still be allowed to continue his regular shift of duties during any work week.

5.7 Reporting Time

An employee who is scheduled or notified to report for work on a regular shift and does report for work at the time specified without having been given actual notice of change of

schedule, shall receive full pay at his regular rate for his scheduled (non-overtime) hours on that day, even though idle or sent home early because of delay or shortage of materials or for other reasons beyond his control. This provision shall not apply in the event that:

(a) Strikes or work stoppages by employees in the bargaining unit covered by this Agreement in connection with labor disputes, interfere with the conduct of normal operations; or

(b) An employee is not put to work or is released from work after having been put to work either at his own request or due to his own fault.

5.8 Call-Out Beyond Normal Work Hours

A. When an employee is called out to work, or voluntarily reports for and is allowed to work an event outside of his regularly established work schedule, he shall be paid a minimum of four (4) hours at the applicable overtime rate, even if the employee actually works less than four (4) hours. However, if an employee completes his work and is called out to work again before the four (4) hour minimum time has expired, he will not be entitled to another minimum four (4) hours pay for the second call out, but will be paid for the additional time actually worked beyond the four (4) hours minimum from the first call out.

B. This provision shall not apply to an employee who is notified prior to leaving the work area to report early, or if the work is a continuation of his regular shift.

C. Maintenance employees at the Green River Power Station who are called into work less than four (4) hours prior to their normally scheduled start time will be paid only for the hours actually worked outside their normal schedule at one and one-half (1 ½) times their hourly wage rate. Employees at the work site prior to their start time who are requested to begin work early will only be paid one and one-half (1 ½) times their hourly wage rate for those actual hours worked outside their normal schedule.

5.9 Planned Overtime

For planned overtime work by an employee on his scheduled day off, he will receive a minimum of four (4) hours' pay at one and one-half (1-1/2) times his straight time base hourly rate of pay, or his applicable rate including shift or other premium, if any.

5.10 Standby Pay

The Company agrees that, due to the current satisfactory responsiveness of employees in this union to call-outs, there will be no initial implementation of this provision, unless the employees in one or more of the areas described below voluntarily request to implement weekly Standby in their Area. If implemented, each Area may determine their own system of determining their Standby person, with emphasis on volunteerism but with an objective of sharing the workload.

Should the responsiveness of employees in any area become unsatisfactory, the Company reserves the right to implement this provision in the affected area. If the Company implements this weekly Standby, each Area will determine their own system of determining their Standby person, with emphasis on volunteerism but with an objective of sharing the workload.

Any standby system developed will be done through the union.

Within the workgroups where the Company is implementing standby in accordance with the second paragraph, the Company reserves the right to assign the standby person, if the union fails to develop an acceptable system within a reasonable time.

The potential Areas in Distribution Operations to be staffed with a weekly Standby person are as follows:

- Barlow
- Eddyville
- Morganfield/Sebree
- Earlington/Dawson Springs

- Greenville

Each employee who serves in a weekly Standby status, in exchange for agreeing to remain available and fit to respond to call outs during the week, will be paid eighty-five dollars ($85.00) per week. If an employee works on service calls outside his normal scheduled workday during his Standby week, he will be paid for such time worked in accordance with Article VI-Overtime.

If an employee is assigned in a Standby status for less than one (1) week, he will be paid one (1) hour's pay at his appropriate overtime rate in addition to time spent on any service calls for each day he serves in a Standby status for service calls.

5.11 Emergency electric restoration for another utility

An employee who performs emergency electric restoration work for another utility will be paid one and one half (1 ½) times his hourly rate for the first eight (8) hours worked in any one day and two (2) times his hourly wage rate for all hours worked over eight (8) in any one day. However, if that company's overtime pay practice would provide more wages, then the employee will receive the greater of the two.

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ARTICLE VI

OVERTIME

6.1 Purpose

This Article provides the basis for the calculation of, and payment for, daily or weekly overtime hours and shall not be construed as a guarantee of hours of work per day or per week or of days of work per week, nor a limitation on the scheduling of hours of work per day or per week (including overtime). Overtime pay shall be computed including shift differential, if any, and/or any other regular hourly payments, unless otherwise noted.

6.2 Overtime Pay

A. An employee shall be paid at the rate of one and one-half (1-1/2) times the employee's regular base rate of pay plus regular Shift Differential, if any, and any other regular hourly payments:

1) For work performed in excess of forty (40) hours in any one workweek.

2) For employees scheduled eight (8) hours per day, for work performed in excess of eight (8) hours in any normal twenty-four (24) hour workday except (a) if it is a change made through the exercise of Seniority rights (such as bidding, bumping, shift preference, etc.), or (b) in the case of the change of employees on continuous shifts from one schedule or shift to another.

3) For all continuous hours worked after the end of the employee's last previous regular shift by an employee during periods which commence more than eight (8) hours prior to the employee's next regularly scheduled starting time and continue into his regular hours on a regularly scheduled workday if the employee completes his regular shift on such workday. During the continuation of an event as determined by the Company, for pay purposes the continuity of the employee's

work shall not be considered to be broken by short breaks for meals, refreshments, or rest periods authorized by his supervisor.

4) For work performed on the sixth day worked in the workweek and on the seventh day worked in the workweek, provided the employee works each of his scheduled workdays (excluding days on layoff) in the workweek or his absence (a) resulted from inability to work because of his illness or the illness of his spouse or child, when such case is substantiated by a doctor's certificate if requested by the Company, or (b) was time paid for but not worked under the provisions of this Agreement, or (c) was excused in advance for Union business.

5) Notwithstanding the provisions of section 6.2(2)(a), an employee in the operating groups at the Green River Power Station who is required by the Company to work more than twelve (12) consecutive hours to facilitate shift preference change, all hours over twelve (12) consecutive hours shall be compensated at applicable overtime rates. This provision shall not apply when an employee elects to change shifts resulting in the employee working sixteen (16) consecutive hours.

6) For employees in Maintenance at the Green River Power Station who are required to work preventative maintenance during non-outage situations will be paid one and one-half (1 ½) times their hourly wage rate for all hours worked outside their normal shift.

B. An employee shall be paid at the rate of two (2) times the employee's regular base rate of pay plus regular Shift Differential, if any, and any other regular hourly payments:

1) For work performed in excess of sixteen (16) continuous hours. For pay purposes the continuity of the employee's work shall not be considered to be broken by a rest period of less than eight (8) hours therefore, the employee will be paid at two times the employee's regular base pay until a rest period of eight (8) hours is achieved.

2)For work performed by an employee who is required to work on his last consecutive off day, provided he worked at least four (4) hours on his previous off day.

3) Employees called back within four (4) hours of being released from their regular shift, shall have their additional hours actually worked added to the hours worked before being released for the purposes of calculating overtime pay and total hours worked.

6.3 Non-Duplication

No overtime or premium pay will be pyramided or duplicated. In the event that overtime or premium pay is applicable to the same hours worked under any two or more provisions of this Agreement, only the single highest premium payment required under any provision shall be paid, and hours that are paid for at overtime or premium rates under one provision of this Agreement shall not be considered as hours worked for the purpose of computing overtime work under another provision (unless specifically provided in any case). Articles 5.8 and 5.9 will not be pyramided for the purposes of calculating overtime.

6.4 Cooperation

Recognizing that the nature of the Company's operations requires overtime from time to time, it is agreed that performing overtime work, daily or weekly when needed, constitutes a part of the duties and responsibilities of an employee's job.

6.5 Overtime Distribution

For employees at Green River Power Station other than those in Operations Groups (covered by §6.6 of this contract) and at locations other than Green River, the following will apply:

1. Subject to the requirement that an employee assigned overtime must be qualified to perform the work, when the Company assigns overtime to bargaining unit employees, it will be distributed equitably, averaged over a reasonable period of time, among employees permanently assigned to the classification at the location at which the overtime is assigned, provided such employees are available. (In the event qualified employees are not available or are permitted to decline such overtime, it may be assigned to such person and in such manner as the Company shall determine.)

2. At the end of each two (2) week period, an overtime list for each overtime group will be posted at that group's location.

3. An employee will be charged with any overtime he is permitted to decline and with any overtime that he would have been offered or assigned during periods when the Company honors his request that he not be offered or assigned overtime unless necessary.

4. Except for absent members of crews who are called to work overtime an employee will not be charged with overtime when he cannot be contacted. An employee who is absent for more than five (5) weeks will return with an amount of overtime equal to the average amount of other employees in his classification at the location.

5. An employee will be charged with overtime as set forth above among employees permanently assigned to his regular classification whether then working in or out of his regular classification.

6. It shall be the responsibility of an employee to bring any substantially adverse distribution of overtime to him (under normal circumstances, more than twenty-four (24) hours less than the amount charged to any employee in his classification at the location) to the attention of his supervisor, and after it is brought to his supervisor's attention, the Company shall correct any such inequality by the future assignment of overtime not later than the next reasonable opportunity for which the employee is available should he have accrued the least amount of overtime credit and otherwise to the available qualified employee who then has accrued the least amount.

7. Notwithstanding the provisions of Paragraphs 1 and 5 above, with respect to maintenance work at Green River only when the Company assigns overtime mandatorily, the Company will assign the work to the qualified available employee (including any relief operators then working maintenance) with the least amount of overtime actually worked. For the purposes of assignment of maintenance overtime, in determining the amount of overtime worked by a relief operator, overtime worked both in maintenance and as an operator shall be considered.

8. Whenever an employee performs work in excess of 2 hours beyond his normal quitting time of his normal scheduled shift, the Company will furnish or pay for the employee's meal, or meals, required during such hours of work.

9. When an employee successfully bids into a classification he or she will be charged the same overtime hours as that of the employee in the new classification with the most overtime hours. Overtime hours will not change when employees are reclassified to a higher rated position, as referenced in Section 15.2(G).

10. Overtime paid for safety meetings, meals, and other events sponsored by the Company

will not be counted as part of the total overtime, i.e., hours paid but not actually worked.

11. The overtime lists for all overtime groups will start with each employee at zero at the start of the pay period nearest the first of January.

6.6 Green River Power Station Operating Groups Overtime Work

I. General Information

1. Each time an operator is offered an overtime shift, it will be the responsibility of the Shift Supervisor on duty to see that all designated information is entered in the Overtime Log Book.

2. At the end of each one (1) week period, an overtime list will be posted on the Operator's Bulletin Board, grouped according to classification. In each classification, operators will be listed according to total overtime hours, with operator at the top having the least amount of total overtime hours. Total overtime hours will include hours worked plus hours rejected (with exceptions as noted later). Where a tie exists, the listing will be according to seniority. Operators may volunteer to be excluded from being offered overtime assignments. However, they remain obligated to work forced overtime assignments.

3. Any operator on vacation, holiday, union business, off sick or on STD will not be offered overtime and his or her total overtime will remain unchanged. However, an employee who is absent for more than five (5) weeks will return with an amount of overtime equal to the average amount of other employees in his or her classification.

4. In no case should an operator work more than sixteen (16) consecutive hours, unless an emergency exists.

5. The Shift Supervisor on duty has the responsibility of seeing that the layover operator is furnished necessary meal or meals. The layover operator has the option of furnishing his or her own meals and receiving one hour extra pay if the layover shift is 8-4, or one-half hour extra pay for the 4-12 or 12-8 shift. Overtime operators will furnish their own meals

unless the overtime results in double shift, in which case the same rules apply as for a layover. If a layover operator chooses a meal instead of an extra one-half hour overtime pay then the Shift Supervisor should call a local restaurant for a pick-up meal. If operating conditions permit, the Shift Supervisor will allow the layover operator to pick up his or her meal when ready. If, in the opinion of the Shift Supervisor, the layover operator should not leave, then the Shift Supervisor will designate someone else to pickup the meal for him or her. A Company truck will normally be available. If the layover operator is on a special diet that cannot be obtained at a local restaurant, then the Shift Supervisor should, if at all possible, allow him or her to pick up a meal at home (in this case, he or she will not be allowed extra pay for his or her meal).

6. When an operator is promoted, he or she will be charged the same overtime hours as that of the operator in the new classification with the most total overtime hours.

7. Any operator working with Maintenance personnel may be requested from time to time to work overtime. This will be charged to the operator as overtime worked or rejected.

8. The overtime list will start with each operator at zero at the start of the pay period near the first of January as referenced in Article XXV, Section A.

9. Overtime paid for safety meetings, meals, and other events sponsored by the Company will not be counted as part of the total overtime, i.e., hours paid but not actually worked.

10. Should an operator be offered an overtime shift which would give him or her a sixteen (16) hour shift and he or she had worked a sixteen (16) hour shift the day before, the operator may reject the sixteen (16) hour shift without it adding to his or her total overtime hours.

II. Overtime Assignments

The following steps will be taken when an operator is needed on an overtime basis.

A. Scheduled Procedure, Full or Partial Shifts

When the Company has at least twelve (12) hours' notice prior to the time the overtime is to begin the overtime will be treated as scheduled.

Operators will be offered the overtime beginning with the senior operator in the job classification required who has the least amount of total overtime. From this point until twelve (12) hours before the overtime shift starts, one (1) call will be made before calling the next operator.

In the event that an operator is to be offered an additional overtime shift(s) in the same classification and on the same shift as one that the shift supervisor was unable to reach him or her for, then one call to that operator will be made for each additional shift(s) before calling the next operator.

If no operator is obtained in the job classification required then the Company will go to the next higher Bargaining Unit classification(s) and proceed as per this section.

If no operator is obtained using this procedure and at least one call has been made to each available Bargaining Unit operator, the operator on duty in the job classification required, with the least amount of overtime actually worked will layover and he or she will not be charged with the previous rejection.

It is recognized that there may be times when the operator on duty with the least amount of worked overtime is physically unable to perform his or her duties for the additional overtime. In this case the next operator on duty in the job classification required with the second least amount of worked overtime will layover. If all operators in the job classification required are physically unable to perform, the Company will go to the next higher classification(s) and proceed as per this section beginning with the operator on duty in that classification with the least amount of worked overtime.

When the Company finds it necessary to call-in an operator for less than four (4) hours it will be considered as a call-in, partial shift. The operators in the job classification required working the next shift will be called beginning with the senior operator who has the least amount of total overtime. If no operator is obtained using this procedure, the overtime selection will follow the Call-in Procedure.

B. Layover Procedure

When the Company has less than twelve (12) hours notice prior to the time the overtime is to begin the overtime will be treated as a layover.

The operators on duty in the job classification required will be offered the overtime beginning with the senior operator who has the least amount of total overtime.

If no operator is obtained using this procedure the overtime selection will follow the Call-In Procedure.

C. Call-In Procedure

When the Company has less than twelve (12) hours notice prior to the time the overtime is to begin and the Layover Procedure (for that particular job classification) is exhausted the overtime will be treated as a call-in.

The operators in the job classification required will be offered the overtime beginning with the operator who is on top of the list established in 6.6.2. One (1) call will be made before calling the next operator.

If no operator is obtained by the Call-In Procedure (for that particular job classification), the Company will go to the next higher Bargaining Unit Classification(s) and proceed as per the Layover Procedure. Operators who volunteer to be excluded from being offered overtime assignments will not be called, but will be charged with a reject.

If no operator is obtained using this procedure and at least one call has been made to each available Bargaining Unit Operator, the operator on duty in the job classification required, with the least amount of overtime actually worked per the list established in 6.6.2, will layover and he or she will not be charged with the previous rejection.

It is recognized that there may be times when the operator on duty with the least amount of worked overtime is physically unable to perform his or her duties for the additional overtime. In this case the next operator on duty in the job classification required with the second least amount of worked overtime will layover. If all operators in the job classification required are physically unable to perform, the Company will go to the next higher classification(s) and proceed as per this section beginning with the operator on duty in that classification with the least amount of worked overtime.

ARTICLE VII

HOLIDAYS

7.1 Holidays

A. The following will be considered holidays for the purposes of this Agreement:

New Years Day
Good Friday
Memorial Day
Fourth of July
Labor Day
Thanksgiving Day
Friday after Thanksgiving
Christmas Eve
Christmas Day

Eligible employees who do not work on the above holidays will receive eight (8) hours pay at their normal straight time hourly rate (including regular Shift Differential, if any, and any other regular hourly payments).

2 Floating Holidays are available during the calendar year for current employees. During the first year of employment floating holidays will be pro-rated according to the following schedule:

- Hired before July 1, employees will receive 16 hours Floating Holiday
- Hired between July 1 and October 31, employees will receive 8 hours Floating Holiday
- For those hired on or after November 1, employees will not be eligible for their floating holidays until January 1 of the following year.

B. Floating holidays will be taken in each calendar year on a day mutually agreed upon between the employee and the Company.

C. For employees scheduled Monday through Friday, if one of the above designated holidays falls on a Saturday, it shall be recognized on the preceding Friday (except that when Christmas Day falls on a Saturday, Christmas Eve and Christmas Day shall be recognized on the preceding Thursday and Friday), and if one of the above designated holidays falls on a Sunday, it shall be recognized on the following Monday (except that when Christmas Eve falls on a Sunday, it shall be recognized on the preceding Friday).

For employees scheduled other than Monday through Friday, (including employees who alternately work Monday through Friday and Tuesday through Saturday schedules), when a holiday falls on an off day, it shall be recognized on the next regularly scheduled day of work except in the case of two consecutive holidays such as Thanksgiving Day and Friday after Thanksgiving and Christmas Eve and Christmas Day, in which the following procedure shall apply:

If both holidays fall on an employee's off days, the first holiday shall be recognized on his last regularly scheduled day of work preceding the holidays, and the second holiday shall be recognized on the first regularly scheduled day of work immediately following the holidays. If the employee is scheduled off on only one of the holidays, then (a) if he is scheduled to work the first holiday, the second holiday shall be recognized on his first regularly scheduled day of work following the holidays, and (b) if the employee is scheduled to work the second holiday, then the first holiday shall be recognized on his last regularly scheduled day of work immediately preceding the holidays.

In all cases, if an employee is regularly scheduled to work on one of the above designated holidays, the holiday shall be recognized on that day.

7.2 Holiday Work

A. An employee who is required by the Company to work on a holiday will be paid at the rate of one and one-half (1-1/2) times the employee's normal straight time hourly rate (including regular Shift Differential, if any, and any other regular hourly payments), for the first eight (8) hours worked, in addition to holiday pay, if the employee is entitled to holiday pay as such, or in lieu thereof, such employee may work at his normal straight time hourly rate (including regular Shift Differential, if any, and any other regular hourly payments) on the holiday and be absent with holiday pay on another mutually agreed upon day. No additional holiday may be accumulated until such holiday is utilized except with prior consent of the

Company. An employee will be paid at two (2) times his hourly wage rate for all hours worked over eight (8) on a holiday.

B. Notwithstanding the foregoing Paragraph A, employees who are regularly scheduled to work in six (6) or seven (7) consecutive day periods and who are required to work on a holiday may accumulate and "bank" up to three (3) holidays to be used in conjunction with regularly scheduled vacations or at other times mutually agreed upon in advance, which "banked" holidays, (1) may be carried forward into the next succeeding calendar year and (2) will not affect such an employee's option as set forth in Paragraph A with respect to a subsequent holiday while he has such three (3) holidays "banked". If, however, while such an employee has three (3) holidays "banked", he elects to be absent without pay on another holiday in lieu of receiving pay for working on such day, then such fourth accumulated holiday must be utilized prior to the next holiday.

7.3 Eligibility

A. To be eligible to receive holiday pay an employee must have worked in the workweek in which the celebrated holiday falls, or be on paid sick leave for such week unless (a) his absence resulted from inability to work by reason of illness or injury, for which he is not compensated, verified by a doctor's certificate if requested by the Company, or (b) he was on paid vacation during such week, or (c) he was on leave for union business during such week, in any of which cases, he must have worked either in the week immediately preceding or the four (4) weeks immediately following the workweek in which the celebrated holiday falls.

B. If an employee is scheduled to work on any holiday recognized herein and fails to report or perform his scheduled work, he shall become ineligible for pay for the unworked holiday unless he has failed to report or perform such work because of sickness or because of death in the immediate family or for comparable good cause.

7.4 Holiday During Vacation

When such a holiday for which an employee is eligible for holiday pay occurs during an employee's vacation, the employee will be granted an extra day vacation time.

7.5 Holiday During Sick Leave

When a holiday for which an employee is eligible for holiday pay occurs on a day for which an employee would otherwise receive sick pay under the Company's program, he will receive the holiday pay and no charge will be made against his paid sick leave days.

ARTICLE VIII
VACATIONS

8.1 Amount of Vacation

Effective January 1, 2000, eligible employees will earn vacation from date of hire based on years of service in accordance with the following schedule:

Vacation Earned	Completed Years of Service Attained During Calendar Year
5 days	Maximum in year of hire
10 days	Years 1-4
15 days	Years 5-14
20 days	Years 15-24
25 days	Years 25 and above

Such employees on a forty (40) hour workweek shall be paid the equivalent of forty (40) hours at their straight time hourly base rate of pay plus regular Shift Differential, if any, and any other regular hourly payments, for each week of vacation. Such employees who normally work more than twenty (20) but less than forty (40) hours per week (a part-time employee, should such be included in the bargaining unit during the life of this Agreement) shall be eligible for one-half the normal vacation entitlement (earned/accrued).

8.2 Eligibility

A. To qualify for vacation in the following year, an employee must be active on the payroll as of December 31. An exception to this requirement applies to those employees who are on approved Family and Medical Leave. A full-time employee to be eligible for a vacation must have worked not less than twelve hundred forty-eight (1248) hours during the twelve (12) months next proceeding the date he first becomes eligible to take such vacation. A part-time employee to be eligible for a vacation must have worked at least seventy-five percent (75%) of the number of hours an employee on his weekly schedule would work in a year. For purposes of this Section 8.2, in calculating the number of hours worked, there shall be included his normal workday for days for which he is absent but for which he is paid vacation pay, holiday pay, paid sick leave, short term disability, funeral leave, jury duty, military leave or workers' compensation supplement.

B. An employee reinstated from inactive status shall become eligible for vacation based on his or her anniversary date:

- An employee returning to work from January 1 through June 30 is eligible for earned vacation during the calendar year. Such employee must work three (3) continuous months before being eligible for vacation pay.
- An employee returning to work on or after July 1 is ineligible for vacation during the calendar year.

C. Employees hired directly by the Company to fill temporary positions (not hired as temporaries through contractors) who later become regular employees of the Company are eligible for vacation accrual retroactive to the beginning of their temporary employment with the Company.

D. An employee hired between January 1 and June 30 is eligible for 5 days of vacation during that calendar year. Such employee must work three (3) continuous months before being eligible for vacation pay. An employee hired on or after July 1 is ineligible for vacation during the initial calendar year of employment. After the initial calendar year of employment, an employee can take vacation effective January 1 or upon three (3) continuous months of active service, whichever is later, based upon the above schedule.

E. Employees who are rehired accrue vacation at the same rate as when they left employment if they were employed for one year of continuous service prior to separation and if the separation was for one year or less.

8.3 Scheduling of Vacations

A. An employee's vacation will, to the extent reasonably practicable, be granted at the time most desired by the employee in order of Seniority among those employees with whom his vacation must be coordinated, but the final right to schedule vacation is reserved to the Company in order to assure efficient operations.

B. Vacations will be taken at least one workweek at a time except (1) with the consent of the Company, or (2) an excused absence for legitimate reasons may, at the request of the employee, be charged against any vacation to which he is then entitled.

C. Relief operators at the Green River Generating Station not on a fixed schedule who schedule five (5) consecutive days off on Monday through Friday shall be guaranteed the Saturday and Sunday before and after such days off as off days, for a total of nine (9) days.

D. Employees at the Green River Power station will be able to choose vacation in four rounds of selection. Each employee on the same shift will be allowed to choose one continuous block of vacation up to their entire vacation entitlement by seniority. After all employees on the same shift have scheduled one continuous block of vacation, then employees on the same shift will be allowed to schedule another continuous block of vacation. After the second round of

scheduling, then employees will be allowed to schedule another block in the same manner. After the third round of scheduling, employees will be allowed to schedule any remaining entitlements (vacation, floating holidays, personal days or banked holidays) by seniority, this round does not have to be continuous blocks. Any remaining entitlements not scheduled at the end of these four rounds of scheduling will be scheduled on a first come request basis.

8.4 Accumulating Vacations

Vacation time may not be accumulated from one year to the next, and vacations earned as of any January 1 must be liquidated by time off by December 31 of that same year, except that with prior notification to the responsible manager, an employee may defer up to five days of vacation to the following calendar year.

8.5 Vacation Pay at Separation

An employee who quits, dies, retires or is discharged on or after any January 1 and without having received the vacation for which he became eligible upon such date, will be entitled to his vacation pay upon termination of employment. Any such payment due an employee who has died shall be made to the person designated as beneficiary on his group life coverage, if living, otherwise to the employee's estate. No employee leaving the employment of the Company during any calendar year shall be entitled to any vacation pay in the following year.

8.6 Pay in Lieu of Vacation

An employee with at least four weeks of vacation eligibility (including carry-over) may "sell back" one week of vacation after they have taken two weeks of vacation and carried over one week. Payout for such a week of worked vacation will occur in February of the following year.

8.7 Vacation During Illness, Disability, or Personal Leave of Absence

A. If an employee goes on paid sick leave or becomes unable to work because of compensable occupational injury prior to the time his vacation is scheduled to commence, his vacation will be rescheduled later in the year, except that an employee on paid sick leave or Short Term Disability may, at his option, cease receiving sick pay or Short Term Disability pay and take his vacation as previously scheduled. The vacation of an employee who becomes ill or is injured after working his last shift prior to vacation will not be rescheduled, and he will not be eligible for any sick pay until such scheduled vacation has expired. However, at the sole discretion of the Company, vacation may be restored to an employee and rescheduled at a later date.

B. An employee on paid sick leave or Short Term Disability may, upon advance written request, elect at the end of the calendar year to cease receiving sick pay or Short Term Disability pay for any unused vacation period in order to avoid loss of vacation pay. An employee disabled as the result of a compensable occupational injury or who is receiving long term disability insurance payments at the end of a vacation year and is unable to work during any unused vacation period as provided in Section 8.6, will not receive pay for the vacation not taken, except as provided in Section 8.7C.

C. In the year in which an employee incurs an occupational injury or illness, after the application of Section 8.4, the employee shall receive payment for any remaining unused vacation in an amount sufficient to make up the difference between what the employee received from workers' compensation insurance or Short Term Disability pay and the employee's regular straight time wages assuming a 40-hour work week.

D. An employee will earn vacation during approved personal leaves of absence on a prorated basis as follows:

- an employee on a PLOA of one full month to three full months will earn 75 percent vacation benefit for the following year, based upon the above schedule; and
- an employee on a PLOA of four to six months will earn 50 percent vacation benefit for the following year, based upon the above schedule.

8.8 Vacation at Retirement

Any employee who retires may elect to work during all weeks of any vacation to which he may be entitled in the year of retirement, and for each such week of vacation worked, shall receive with his final payroll check additional compensation in an amount computed on the same basis as is then employed in computing the compensation paid to other employees who work during one week of their vacation under Section 8.6 above.

ARTICLE IX
SENIORITY

9.1 Seniority Recognition

In cases of filling permanent vacancies, decrease of force and recalls from layoff, consideration shall be given to length of continuous service, all as specifically set forth in various sections of this Agreement dealing with such events.

9.2 Definitions

A. Bargaining Unit Seniority

For all purposes of this Agreement, an employee's bargaining unit seniority ("Seniority") shall date from his first day of work following his employment with the Earlington Operations, Areas 1 (Parkway) and 2 (Green River) of the Company or his last reemployment if his continuous service has been broken. An employee of the Earlington Operations, Areas 1 (Parkway) and 2 (Green River) in the bargaining unit on the effective date of the first contract shall have Seniority equal to his continuous service with the Company in any of its regions in any position. Any employee of the Company who accepts transfer into the bargaining unit covered by this Agreement following the effective date of the first contract shall retain his previous Company service for computing vacation, pension and insurance benefits but shall be considered as a new employee for all other purposes of this Agreement.

B. Qualified

Wherever used in this Agreement "qualified" shall mean that the employee has the ability to perform the required duties of the job on a regular basis under the degree of supervision normally given to employees in the job and to perform those duties safely and efficiently.

9.3 Seniority List

A seniority list showing the Seniority of each employee was posted under the Collective Bargaining Agreement effective October 9, 1977. The Company will revise such list from time to time as necessary for it to be kept current. It shall be the responsibility of the employees to bring any error to the attention of the Company, with a copy to the Unit Secretary.

9.4 Probationary Employees

A newly hired employee (or an employee rehired after loss of Seniority) will be considered a probationary employee and will not accrue any Seniority until 90 calendar days from date of hire. During the employee's probationary period the Company may terminate the employee with or without cause and such termination shall not be subject to review in the grievance or arbitration procedure. During the probationary period, the Company may from time to time transfer a probationary employee or assign various duties for the purpose of determining his suitability for permanent employment. Upon satisfactory completion of his probationary period, an employee will be credited with Seniority in accordance with Section 9.2(A).

9.5 **Termination of Seniority**

An employee shall lose all Seniority with the Company and all rights under this Agreement (except for previously accrued pension and insurance benefits, if any, to the extent specifically provided elsewhere) upon the occurrence of any of the following:

(A) Resignation or quit by the employee for any reason

(B) Discharge for just cause

(C) Layoff for twelve (12) consecutive months, or the length of the employee's Seniority, if more at the start of his layoff, to a maximum of three (3) years

(D) Absence for two (2) consecutive working days without having notified the Company unless impossible to do so, and furnished a satisfactory explanation within such period

(E) Fails to notify the Company of his intention to return to work from layoff within ten (10) days (Saturdays, Sundays and Holidays excepted) after mailing of notification by registered or certified mail (return receipt requested) to the last address shown on the Company records (and copies of said notice having also been given to the Union) or fails, without reasonable excuse, to report for work at the time designated in the notice

(F) Failure to return to work from absence due to sickness or injury within twelve (12) months after the last day of active employment, or the length of the employee's Seniority, if more at the time his absence commences, to a maximum of three (3) years; provided, that the Seniority of any employee with two (2) years Seniority or more at the time such an absence commences shall not terminate for so long as he (1) receives sick pay under the Company's sick pay plan, or (2) receives regular periodic payments under the Company's long term disability insurance program. If the job he held at the time the absence commenced has been permanently filled during his absence or is otherwise no longer available, for the purpose of reclaiming his job or in selecting another job in the manner as if he had been laid off from his old job at the time of his return as provided in Section 10.1, such an employee shall not be considered to have continued to accrue Seniority during the period of his absence in excess of three (3) years

(G) Acceptance of wages or other compensation for services rendered for others, or accrual of income from self-employment, (other than earnings the employee would

have received even if he had not lost time from work, such as from his farm, etc.) during leave of absence unless such payment was from the Union or was authorized in writing by the Company in advance

(H) Failure to return at or prior to the expiration of a leave of absence, if possible, or failure to notify the Company of his inability to return if such notification is possible.

(I) Transfer out of the bargaining unit as provided in Article XIX

(J) Transfer out of the Earlington Operations, Areas 1 (Parkway) and 2 (Green River)

(K) Absence for a period in excess of that provided in Section 16.6 relating to pregnancy

(L) Retirement

(M) Death provided, however, nothing in this Section 9.5 shall operate to deprive any employee, or his heirs, whose Seniority is terminated by reason of his retirement or death, of benefits, if any, accrued prior to such retirement or death.

9.6 Compensable Disability

Notwithstanding the provisions of Section 9.5(F), the Seniority of any employee covered by this Agreement shall not be broken so long as he receives regular periodic payments under Workers' Compensation for disability incurred during the course of his employment with the Company which prevents his return to work. If the job he held at the time the absence commenced has been permanently filled during his absence or is otherwise no longer available, for the purpose of reclaiming his job or in selecting another job in the manner as if he had been laid off from his old job at the time of his return as provided in Section 10.1, such an employee with five (5) years of Seniority or more at the time his absence commences shall continue to accrue Seniority during the entire period of such absence, but an employee with less than five (5) years Seniority at the time his absence commences shall not be considered to have continued to accrue Seniority during the period of his absence in excess of three (3) years.

9.7 Identical Hiring Dates

When two (2) or more employees in the bargaining unit have identical hiring dates or dates of transfer into the bargaining unit, Seniority shall be awarded in the alphabetical order of the spelling of their names, surnames listed first.

9.8 Temporary Employees

Temporary employees shall have the same status as Probationary Employees for the full duration of their temporary employment and shall accrue no Seniority of any kind. "Temporary Employees" shall be:

A. Those who are hired on jobs at or below the General Laborer classification for an agreed and limited period of time (not more than ninety (90) days) in order to fill temporary needs for additional personnel resulting from absence of regular employees by reason of vacations, sickness or other cause; or

B. Part-time help such as grass-cutters at various locations in the Earlington Operations, Areas 1 (Parkway) and 2 (Green River) who do not regularly work more than twenty-four (24) hours per week; or

C. Employees of other companies (customers of Kentucky Utilities Company) whose only function shall be to operate switches at Sub-Stations and other remote locations. However, it is specifically understood and agreed that the operation of Company owned switches will be the work of employees in the bargaining unit covered by this Agreement should it be necessary to call someone out at night to perform such function.

Should the status of a Temporary Employee be changed to that of a permanent employee in the bargaining unit, his Seniority shall date from the date of such change of status, except that the date from which the employee has continuously worked a regular schedule of at least twenty (20) hours each week will be considered as the date of employment for the purposes of determining vacation. However, no sick leave days will be accrued to any employee's account for the time worked as a temporary employee.

ARTICLE X

REDUCTION AND RESTORATION OF FORCES

10.1 Permanent Layoff

The following procedure shall be followed in a reduction of forces:

(A) If the number of employees in a particular classification at a location is to be reduced, but some retained, employees will be reduced, in inverse order of Seniority, provided that the remaining employees are qualified for the work to be performed.

(B) A surplus employee may upon reduction displace an employee holding a job:

(1) for which he is qualified, and

(2) which is at the same or lower rate than the job as to which he is surplus (except that an employee may return to a higher classification formerly held), and

(3) which is either (a) held by an employee with less Seniority at the surplus employee's location or at any location close enough to his residence so he can meet his normal work schedule and such emergency call-out requirements as are inherent in the job (it being specifically agreed that, except with the consent of the Company, members of service organizations must live in the service area served), or (b) held by an employee with the least Seniority in a classification at any other location in the bargaining unit with the understanding that to do so would require a change of residence, or accept layoff in lieu thereof.

(C) Should the surplus employee not have previously qualified on the job he chooses under the above procedure, no training time will be allowed. However, such employee shall be oriented in the job requirements and will be given up to maximum of five (5) working days to display his qualifications, or lack thereof, should there be good cause to believe he can perform the work on the job

satisfactorily due to knowledge and skills developed on other jobs with the Company.

10.2 Rates on Demotion

When an employee is demoted in a reduction of forces, he will be paid at the lower of (a) the top of the rate range of the job to which he has been demoted or (b) the rate that he was being paid on the job from which he was demoted.

10.3 Notice of Recall

Recall of an employee after a layoff shall be in writing and mailed to the employee's last known address by certified or registered mail as it appears on the Company's records. If an employee on layoff changes his address, he must notify the Company in writing by certified or registered mail with a copy of said notice being mailed to the local Union.

10.4 Restoration of Forces

(A) In the restoration of forces, employees shall be recalled in order of Seniority to the jobs they held before the reduction of forces (if available) or to other jobs they have previously held or for which they are otherwise qualified, provided that the employees recalled must be qualified for the work to be performed.

(B) Should the Company decide to recall an unqualified employee to attempt to train for a vacancy, it will give preference to the senior employee on layoff whose prior experience, work record, skill and ability, and demonstrated physical and mental capacities indicate that he is capable of becoming qualified within a reasonable period.

10.5 **Notification of Layoff**

When a reduction in working force becomes necessary and employees are to be reduced in classification or laid off, the concerned employees and the Union shall be given not less than forty-eight (48) hours' notice unless an emergency condition beyond the control of the Company makes such notice impossible.

10.6 Retention of Officers and Committee

The Unit President, Unit Secretary and Unit Grievers (should the Unit Griever remain in the geographic area he represents), will not be released from active employment in a reduction of force as long as work for which they are qualified to perform is available in the bargaining unit.

ARTICLE XI
EMPLOYMENT FOR HANDICAPPED EMPLOYEE

A. Notwithstanding the Seniority provisions of this Agreement, the Company and the Union may mutually agree to fill a vacancy of any length by assignment of an employee during the time he is handicapped, recuperating from any accident or illness or otherwise is unable to perform the duties of his regular job but is qualified to perform the needed work.

B. An employee, who is injured or acquires a work-related illness in the course of his employment and made subject to the provisions of the Kentucky Workers' Compensation laws and as a result thereof loses his ability to return to his regular job, may use his Seniority to displace a junior employee on any equal or lower rated job (provided he is released by the Company doctor to perform the duties of this job) in the same manner and with the same effect as if he had been released for lack of work under the provisions of Section 10.1 of this Agreement.

ARTICLE XII
GRIEVANCE PROCEDURE

It is agreed that any employee may discuss any problem or complaint with his supervisor on an informal basis, with or without the presence of his Grievance Committeeman or Steward and without resort to the grievance procedure.

12.1 Grievance Procedure

Any difference arising as to the application or interpretation of the provisions of this Agreement shall constitute a grievance and shall be settled in the following manner:

Step 1

A. An employee who has a grievance shall present the grievance orally to his immediate supervisor, with or without the presence of his Grievance Committeeman or Steward, within five (5) days after the complaining employee knew, or by reasonable diligence should have known, of such incident.

B. In the settlement of a grievance, the Company shall not enter into any agreement with any individual employee covered by this Agreement in conflict with the terms of this Agreement which will have any effect on the rights of other employees, and any settlement under any such private agreement will not constitute a precedent should a similar situation arise in the future.

C. If the grievance is not resolved to the satisfaction of the employee and it is desired that the grievance be considered further, the employee or his Grievance Committeeman or Steward may immediately file a written grievance with such supervisor. In any event, regardless of when the employee presents it orally to his immediate supervisor, or knows, or should have

known, of the incident, such written grievance must be presented not more than fifteen (15) days next following the incident that caused the grievance (unless a different time is provided elsewhere in this Agreement for the particular type of grievance). The written grievance shall state the nature of the incident, the Section or Sections of this Agreement upon which the grievance is based and the redress or relief that is sought, and shall be signed by the employee and his Grievance Committeeman or Steward. The supervisor, or his designee, will discuss the grievance with the employee and his Grievance Committeeman or Steward and will give his answer within five (5) days after receipt of the written grievance. If the immediate supervisor and the Grievance Committeeman or Steward, at such meeting, feel the need for aid in arriving at a solution, they may, by agreement, invite such additional Company or Union representatives or witnesses as may be necessary and available to participate in further discussion.

Step 2

If the Step 1 supervisor, or his designee, does not give his answer within the prescribed time or if the answer is unsatisfactory to the Union and it is desired to appeal the grievance for further consideration, an appeal may be filed within five (5) days after the answer (or within five (5) days of expiration of the five (5) day answer period if no answer is given) with the person who supervises the Step 1 supervisor, signed by the employee's Grievance Committeeman. Such supervisor, or his designee, will discuss the grievance with the employee and the Grievance Committeeman and will give his answer in writing within five (5) days after the meeting.

Step 3

If the answer of the Step 2 supervisor, or his designee, is unsatisfactory to the Union and it is desired to appeal the grievance for further consideration, an appeal may be filed within five (5) days after receipt of the answer with the manager of the Step 2 supervisor, signed by the employee's Grievance Committeeman. The manager or their designee(s), will discuss the grievance in a meeting with the employee, the Grievance Committeeman and the International Union Representative, and will give an answer in writing within five (5) days after the meeting.

12.2 Grievance Meetings

Grievances to be handled through the grievance procedure should be taken up at such time of day as will least interfere with the regular working hours of the employees involved. If the Company finds it more convenient and practical to conduct such proceedings during regular working hours, and the Union representative is agreeable to meeting at such time, then Union grievance representatives who are called from their regular duty will be paid their regular wages as though they were on regular duty.

12.3 Grievance Committee

The Union's Grievance Committee shall consist of regular employees of the Company covered by this Agreement selected by the Local Union to represent major geographic groupings of employees. The initial major geographic groupings are considered to be at:

Barlow/Eddyville
Morganfield/Sebree
Earlington/Dawson Springs
Greenville
Green River

but said groupings may change with the addition or deletion of department and/or shift assignment of employees covered by this Agreement, but not to exceed five (5) in total. One (1) Grievance Committeeman shall be elected by the Local Union membership to represent each of said major geographic groupings.

In large areas and/or on shifts at the Green River Power Station where no Grievance Committeeman is employed, a Steward will be appointed as determined by the Local Union so that there will be at least one (1) Grievance Committeeman or Steward on each active shift. The

Steward will act as an assistant to the Grievance Committeeman and be limited to the handling of grievances through Step 1 only.

During his term of office, should a Grievance Committeeman or Steward cease to be employed within the major group he represents, the office of Grievance Committeeman or Steward representing that group shall become vacant and shall be filled by the Local Union with a permanent employee of said group.

The Local Union President and Unit President shall be considered as a member of the Local Union Grievance Committee in addition to the Grievance Committeemen provided for above.

The Union shall furnish to the Company a list of its Officers, Grievance Committeemen and Stewards, and keep such list current.

12.4 Time Limits

A grievance that is not filed, appealed or referred to arbitration within the prescribed time limits shall be considered settled and shall not be processed in any subsequent steps of the grievance or arbitration procedure. If the second or third step supervisor does not timely answer, the Union can demand an answer by giving notice by registered or certified mail, return receipt requested, to the corporate labor relations manager. If no written answer is given in person or by posting in the mail within five (5) days after receipt of such demand, the particular grievance shall be deemed to be granted but without precedent.

12.5 Calculation of Time

The term "days" as used in this Article XII and the following Article XIII shall be understood and agreed to exclude all Saturdays, Sundays or Holidays occurring in each such calculation.

12.6 Group Grievances

In the event more than one employee desire to file identical grievances, either the Grievance Committeeman or Steward for the area in which the alleged grievance has arisen, or one of the aggrieved employees selected by the others, may file and process the grievance on their behalf as a class, provided the employees involved are adequately identified in the initial written grievance.

12.7 Union Grievances

A. The Union may file a grievance at Step 3 with regard to any obligation of the Company to the Union as such, as opposed to its obligations to the individual employee(s). Also in the event an employee dies the Union may process any claim he would have had relating to any money due under any provision of this Agreement. In processing such claim on behalf of a deceased employee, the fifteen (15) day time limit for filing the initial grievance shall be waived.

B. In the event the Union believes that an interpretation contrary to the terms of this Agreement has occurred with respect to one or more employees, which interpretation, if established as a practice, might adversely affect other employees in the future, if the directly affected employees fail to file a grievance, then the Union may file a grievance in its own name at Step 2 for the purpose of obtaining a prospective determination with respect to employees generally.

12.8 Expedited Procedure

Notwithstanding the procedures set forth in this Article, the parties may by agreement omit any Step or Steps and proceed to a higher Step.

12.9 Extension of Time Limits

It is understood and agreed that any time limits specified in this Article XII and the following Article XIII may, and should be, extended for good reason shown. The period during

negotiations for an extension or renewal of this Agreement shall specifically be deemed as requiring a liberal interpretation of this Section.

ARTICLE XIII
ARBITRATION PROCEDURE

13.1 Arbitration Procedure

If the Step 3 answer of the Plant General Manager, the Manager Substation Construction and Maintenance, the Manager Electric System Planning Engineering and Metering, or the Manager Earlington Operations, or their designee(s), is unsatisfactory to the Union, the Union may refer such grievance to arbitration by delivering to the Manager, Corporate Labor Relations, within twenty (20) days after receipt of the answer, written notification that it desires to arbitrate the grievance. If the Company and the Union are unable to agree to an arbitrator, the Company and Union shall jointly request the Federal Mediation and Conciliation Service to provide a list of seven (7) qualified arbitrators who have training or experience in the subject of the dispute in question. The representatives of the parties shall either agree to an arbitrator on the list or select one by each party's alternately striking a name from the list until one name remains. More than one grievance may be submitted to the same Arbitrator if a multiple submission is agreeable to both parties.

13.2 Arbitration Hearing

The arbitration hearing shall be scheduled for a date as soon as mutually agreeable but within sixty (60) calendar days of the date that the Arbitrator is selected by the parties, provided the Arbitrator is available. The arbitration hearing shall be held at the Green River Power Station or the Company's District Office nearest to where the grievance arose or at a place mutually agreed upon by the Company and the Union or, if they are unable to agree, the Arbitrator shall select a neutral place in Madisonville, Kentucky for the hearing.

13.3 Duties of the Arbitrator

It shall be the duty of the Arbitrator to hear and render a decision on a dispute submitted to him in accordance with the terms of this Agreement. The Arbitrator shall regard the provisions of this Agreement as the sole and complete understanding governing the relationship of the parties, and it shall be his function to interpret and apply the specific provisions of this Agreement. The Arbitrator shall not supplement, enlarge, diminish or alter the scope or meaning of any provisions of this Agreement, nor entertain jurisdiction of any subject not covered hereby. The decision and award of the Arbitrator shall be final and binding on the Company, the Union and the employees.

13.4 Costs of Arbitration

The compensation and expenses of the Arbitrator shall be borne equally by the parties. The compensation and expenses, if any, of witnesses and other participants in the arbitration shall be borne by the party desiring or requesting their presence, except that an employee at the Green River Power Station or an employee in the district where the grievance arose who is a witness may appear during his normal working hours for the time necessary to give his testimony only without loss of pay.

13.5 Arbitrator's Decision

The Arbitrator shall be jointly requested to render a copy of his decision to each party in writing within thirty (30) calendar days from the date of close of the hearing, or the filing of briefs, if any.

ARTICLE XIV
DISCIPLINARY SUSPENSION AND DISCHARGE

While it shall remain the policy of the Company to warn employees for minor infractions before taking disciplinary action or discharging them, it is understood that certain

major offenses may be cause for immediate discipline, including discharge. Grievances involving discharge shall automatically be referred to Step 3.

In the event any employee is called before a Company representative for the purpose of being reprimanded or receiving disciplinary action, he will be, if he so chooses, allowed to have a Local Union representative present. In the event the Company intends to suspend or discharge an employee, or give a final written warning to an employee prior to discharge, the Company will inform the employee of his or her right to union representation. The parties agree that in general it is in the best interest of all concerned that disciplinary action be taken in private.

Should it be determined by the Company during the grievance procedure that any disciplinary action is too severe, or if a grievance concerning disciplinary action by the Company is referred to arbitration and the final decision of the Arbitrator results in a modification of the disciplinary action taken, the employee shall receive compensation for time lost from work in such amount as the Company and the Union mutually agree if the matter is resolved in the grievance procedure, or, if the matter is decided by an Arbitrator, as the Arbitrator may deem necessary to give proper redress under the circumstances, including consideration of any earnings or other compensation received by the employee during the period of such lost time; but the Arbitrator shall not reduce any back pay award by reason of earnings the employee would have received (such as from his farm, etc.) even if he had not lost time from work.

If an employee is discharged after completion of his probationary period and the discharge is protested through the grievance procedure, the Company will continue normal insurance coverage for such employee until the grievance is finally resolved.

ARTICLE XV
TEMPORARY ASSIGNMENTS AND PERMANENT JOB VACANCIES

15.1 Temporary Assignments

The Company may temporarily assign any employee to work in any other job classification; except that at Green River Power Station, other than in cases of emergency, consideration will be given to the senior available employee temporarily working out of his classification when there is a need to return an employee to such classification. If the employee has been temporarily assigned to a lower rated job, the applicable rate shall be the rate of his regular job, and if the employee has been temporarily assigned to a higher rated job, the applicable rate will be the higher of the rate of his regular job or the minimum of the rate range for the job to which he is assigned. Such assignments shall be effective upon the execution of a payroll authorization by a supervisor, and payment for work in a higher classification will be for a period of not less than eight (8) hours. When a temporary assignment to another job classification or another shift of one (1) week or more is to be made, employees in the various classifications required will be permitted to indicate their choice of assignment in order of seniority, but the final right to make such assignments, and to change them from time to time, is exclusively reserved to the Company in order to assure safe and efficient operations. Such temporary assignments on a shift at the Green River Power Plant will not exceed two (2) hours if the crew is not fully staffed (at least five (5) employees).

15.2 Permanent Job Vacancies

A. Policy

It shall be the Company's policy to advance senior employees when permanent job vacancies occur, provided the employee is qualified.

It is the Company’s intent to allow current bargaining unit members to bid on jobs before hiring from the outside, where possible. Depending on the current operational needs, the Company agrees to bid lower positions such as C or B, (if no C classification exists), lower positions (Unit Operator Assistant and/or Auxiliary Operator) in the Green River Power Plant operational group, and/or Trainee, where no qualified bidders exist for top rated positions. Should the Company determine the need is for immediately filling an upper rated position, the

Company will discuss this with the Union before hiring from the outside. The final decision will rest solely with the Company, based on operational needs.

B. Posting Procedure

(1) When the Company determines that there is, or will be a permanent vacancy in the bargaining unit, it will post, for five (5) days, Saturdays, Sundays and Holidays excluded, a notice describing the job and its special qualifications, if any, including residency requirements for members of service organizations, if applicable, on bulletin boards throughout the bargaining unit. Copies of all such postings shall also be sent to the Union's Unit Secretary. An employee desiring consideration in the event of such a permanent vacancy should make written application on forms provided by the Company during such five (5) day period. After having given consideration to each applicant's Seniority, prior experience, work record, skill and ability, the Company will post the name and seniority date of the successful bidder, if any, on the bulletin boards throughout the bargaining unit. Normally such announcement will be made within three (3) weeks after completion of the posting. During the time necessary to consider applications, the Company may fill the vacancy temporarily by assignment of any available employee. Employees who fail to make application will be considered to have waived their interest in the particular vacancy for that particular occasion only.

(2) If a posting is for a vacancy in a classification to which employees normally advance without bidding, such as provided in Paragraph G below, and if there is no qualified applicant and the Company does not hire a new employee from outside for the posted vacancy, then if the Company desires to fill the vacancy with an employee in a lower rated job than the one previously posted, it will post such lower rated job prior to hiring a new employee for such lower rated job.

C. Bid by Absentee

The Company and the Union will cooperate in contacting any employee who is absent from work due to illness, injury, vacation or for other legitimate reason as specified in this Agreement during the entire posting period who notified either the Company or the Union, if possible, prior to his absence of an interest in bidding, to assure he is notified of the posting. If such employee is absent for three (3) weeks or less and is not contacted during such period and afforded an opportunity to bid, then upon return to work, he may bid on a job posted during his absence. However, such bid must be made within five (5) working days after the employee's return to work. If the Company awards the bid to such previously absent employee and if it had previously made an award to another applicant, such other applicant will be returned to his previous job.

D. Bidding Limitation

An employee shall be limited to no more than one permanent job transfer per year under this bidding procedure to a job of equal or lower rate unless for reasons of health or for other good and sufficient reasons shown. Additionally, any employee hired (or an employee rehired after loss of Seniority), after August 1, 2002 shall be ineligible to bid for a period of one (1) year from their date of hire.

E. No Qualified Applicants

Should there be no qualified applicant for any vacancy, then the Company may exercise its discretion in the filling of the vacancy by voluntary transfer or by hiring or it may cancel the posting.

F. Hiring Experienced Employees

Should the Company hire any new employee who has had prior experience on a similar job requiring such skills for which hired to fill a vacancy for which the bidding procedure has not been completed, he shall be placed in the proper classification at a rate commensurate with such experience. Should any lower-rated employee with Seniority at the time of hiring such new

experienced employee believe that he was qualified to perform the job for which the new employee was hired and desires assignment to such job, he may request and shall be granted a review of his qualifications and shall be upgraded to the same rate for which such new employee was hired should the facts demonstrate he was so qualified. Such up-grading and pay for same to become effective the date of hiring the new employee.

G. Reclassification

A reclassification of an employee to a higher rated job, such as from Line Technician B to Line Technician A or from Maintenance Technician B to Maintenance Technician A, shall not be considered the filling of a permanent vacancy for purposes of this Article XV, and nothing in this Section 15.2 shall be construed to require the Company to post any such higher rated position.

H. Training

In filling permanent vacancies in higher rated jobs in operating groups at the Green River Power Station, it is agreed that if there is no qualified applicant and if a qualified person cannot be hired from outside, the Company will be guided by the factors set forth in Paragraph B(l) above in selecting an employee from a lower classification in the operating group to attempt to train for the vacancy with the senior applicant given preference if the other factors are relatively equal, provided that such employee has demonstrated the basic physical and mental capacities to become qualified within a reasonable period and provided that such employee has not been selected for another training position as described in this paragraph within the previous twelve (12) month period. Also, should the Company decide to attempt to train an unqualified employee to fill a vacancy other than in an operating group at the Green River Power Station, it will be guided by the factors set forth in Paragraph B (l) above in selecting an employee for such training with the senior applicant given preference if the other factors are relatively equal, provided that such employee has demonstrated the basic physical and mental capacities to become qualified within a reasonable period. In either event the Company will post a vacancy in the classification it desires to fill, designating that it is for training. The applicant selected shall

not be assigned to such classification until he satisfactorily completes his training and becomes qualified.

I. Return to Former Classification

In the event an unqualified employee is selected by the Company for training for a job and does not become qualified within a reasonable period, he shall be returned to his former classification or a classification of similar status. It is agreed that under normal circumstances an employee selected for training for a higher rated job in an operating group at the Green River Power Station under Paragraph H above should become qualified within 480 hours, within a 120 calendar day period.

J. Residence Requirements

It is recognized that as a public utility the Company is obligated to provide reliable service to its customers. Such may at times make it necessary for employees to work overtime, both scheduled and on an event basis. Employees are expected to work their fair share of overtime work when called upon to do so by the Company and failure to do so may be cause for appropriate disciplinary action.

(a) (a) In addition, to assist in promptly responding to overtime callouts for emergencies, Line Technicians, Service Technicians, Substation Technicians, Meter Technicians and Customer Order Technicians hired prior to August 1, 2014 shall reside within twenty-five (25) radial miles of their reporting location.

(b) Any employee hired on or after August 1, 2014 for the Line Technician, Service Technician, Substation Technician, Meter Technician and Customer Order Technician classifications shall reside within fifteen (15) radial miles of their reporting location.

ARTICLE XVI
ABSENCES AND LEAVES OF ABSENCE

16.1 Absences

A. It is understood that an employee has a responsibility to his job and to the Company to report for work on time as scheduled. An employee who reports for work after his starting time may be refused work for the day at the discretion of his supervisor if a replacement for him has been called, his crew has already left without him or there is otherwise no work readily available for him.

B. When an employee cannot for any reason, report for work as scheduled he must, in accordance with established procedures in effect at the time, notify the Company (personally or by other acceptable means) prior to scheduled start time, indicating to the extent possible the probable duration of his tardiness and absence, unless unavoidable circumstance would prevent employee from doing so. Failure to comply could result in an unexcused absence, even if the absence would otherwise have been legitimate.

16.2 Disability Leave

Upon reasonable advance request, if possible, leave of absence without pay will be granted to any employee for illness, injury or pregnancy which prevents the employee from working, verified by the employee's doctor if requested, and concurred in, if the Company deems advisable, by a doctor selected by the Company, and will from time to time be extended if the circumstances warrant unless the employee's Seniority terminates under Section 9.5(F) or (K). The Company may require reasonable periodic verification from the employee of continued

inability to work. To the extent such absence is covered by paid sick leave, long-term disability insurance or similar insurance, the reports under such programs shall be sufficient verification.

16.3 Personal Leave

At the Company's discretion, leaves of absence without pay for an agreed upon period of time may be granted to any employee for personal reasons, and may from time to time be extended for additional periods if the circumstances warrant. Requests for such leaves of absence and extensions must be made in writing and approved by the Company.

16.4 Return To Work

A. The Company may require that an employee returning to work after being absent for a period in excess of five (5) consecutive workdays due to any temporary disability or personal leave furnish, prior to the resumption of his duties, a certificate of ability to return to work and perform his regular duties from the employee's doctor, concurred in, if the Company deems advisable, by a doctor selected by the Company.

B. Examination by the doctor selected by the Company shall be confined to the illness or injury that caused the absence or to an illness or injury known or reasonably suspected to have occurred to the employee during such leave of absence. Such examination shall not be directed toward a condition that existed prior to the temporary disability or leave of absence unless the Company reasonably believes it would affect his ability to be qualified for his job.

C. Examination by the doctor selected by the Company shall be at the expense of the Company.

D. In the case of a disagreement between an employee's doctor and the Company doctor concerning the health of an employee, and the dispute becomes the subject of a grievance, a third disinterested doctor having special knowledge and experience in the matter shall be chosen by mutual agreement between the Company and the Union or if they are unable to agree, a third doctor chosen by an arbitrator shall examine the employee, and his decision shall be final and binding. The expense of the third physician shall be borne equally between the Company and the Local Union.

E.Nothing in this section shall be interpreted to affect the Company's right to require a physical examination at any time when it has reason to believe that an employee has a disability which could affect his ability to perform his job safely.

16.5 Early Termination

Any employee who desires to terminate his leave and return to work prior to the normal expiration date of any leave granted him may do so upon satisfying the requirements for return and giving the Company three (3) working days notice.

16.6 Pregnancy Leave

An employee on pregnancy leave may remain on leave for a period equal to the time allowed for non-work related illness or injury as provided in Section 16.2. Upon return to work, she may reclaim her job or select another in the same manner as if she had been absent for any other non-work related illness or injury. If the employee fails to apply for reinstatement, or refuses to take an available position as above provided, her employment shall be terminated.

16.7 Leave For Union Business

A leave of absence without pay will be given to employees who are elected and/or chosen delegates for the purpose of attending conventions, conferences and such usual and proper functions of the Union (normally not to exceed two (2) weeks plus travel time). Not more

than two (2) employees shall be eligible for such leave at any one time, but if two (2) are to be absent at the same time, they will be selected from unrelated work groups so as to avoid a double burden on the remaining employees by reason of the absences. The Company, without creating any future obligation or precedent, may grant Union requests for leaves for additional employees. The Union will give sufficient notice to allow for orderly replacement on work assignments.

16.8 Periodic Payments

It should be the responsibility of the employee to make arrangements for the payment of any insurance premiums and the like which are his obligations during any leave of absence.

16.9 Fraud

Obtaining a leave of absence or extension thereof under false pretense or falsifying forms, applications, and other information pertaining to a leave may be cause for appropriate disciplinary action.

ARTICLE XVII
ALLOWED TIME

17.1 Funeral Pay

Funeral leave is paid for a maximum of five days for Immediate Family Members who include: spouse, child, step-child, or parent or step-parent.

Funeral leave is paid for a maximum of three days for Other Family Members who include: brother; sister; grandparents; grandchildren; parents-in-law; sons-in-law; daughters-in-

law; spouses of the employee's brothers or sisters; employee's spouse's brothers, sisters, parents and grandparents; step relations of the preceding, or any relative living with the employee.

Such days shall be consecutive work days and shall be computed in direct relation to the death and funeral, but shall not extend beyond the day following the funeral, except in the case of the death of an Immediate Family Member in which case such days may extend to the second day following the funeral. Payment will not be made for any day during such three- or five-day period on which the employee would otherwise not work.

Employees will not be paid for unused funeral leave.

Should the employee need to be absent on a normal scheduled day or days, other than those for which payment is provided above, the employee may elect to take such day or days as vacation time, provided he is then entitled to sufficient vacation time which he has not utilized by time off or for which he has not been paid.

Payment shall be made on the next pay day after receiving notice in writing from the employee and (a) the name of the deceased person and relationship to the employee, and (b) the date and location of the funeral.

If a day for which an employee would otherwise be entitled to funeral pay falls on a day on which the employee had scheduled vacation, holiday or other time off, at the request of the employee, the previously scheduled time may be rescheduled and the employee will receive Funeral pay.

17.2 Military Training or Temporary Duty

Except as otherwise provided by law, if it should become necessary for an employee to leave the service of the Company to serve in the Armed Forces of the United States, or should an

employee volunteer for service in any of the Armed Forces of the United States, then any such employee shall retain and accrue his seniority during such service, provided he returns to the employ of the Company within ninety (90) calendar days after his demobilization or release from the service, and provided further that he is fit and competent and has received a release or discharge under honorable conditions. A reservist who is called to active duty as a result of mobilization shall receive a supplement, for ninety (90) days from being called, of the difference between military pay and the employee's base pay in effect prior to taking leave under this Article. If the employee's family elects to continue dental coverage under the provisions of COBRA, the Company will waive the premium for such coverage up to twelve (12) months. Additionally, an employee who participates in military summer camp or short-term duty up to three (3) weeks will receive a supplement of the difference between military pay and the employee's base pay. Except as otherwise provided by law, this Article shall not apply to any employee who re-enlists or otherwise extends his period of full-time military service beyond the period of time of his military obligation to the United States. The employment status of an employee shall not be affected by his enlistment or participation in the civilian components of military services, regardless of whether such enlistment or participation is voluntary or mandatory.

17.3 Jury Duty

If a regular full-time employee (other than a probationary employee) is summoned for jury duty or is subpoenaed to appear as a witness in court and is required to so report or serve or appear on a regular workday during normal working hours which he would otherwise be scheduled to work, he shall be paid the difference between his normal straight time hourly rate (including regular shift differential, if any, and any other regular hourly payments) for those

hours lost and the payment received for such service (but not including any payment officially designated as expenses). In the case of such an employee on an afternoon or night shift, the Company shall reschedule him to the day shift for days he is required to report to court. If any such employee is not required to appear until, or is released from such service at, a time that reasonably permits him to report to work or to return to work during his scheduled hours, he will so report or return and may be assigned to his normal duties or may be assigned to such other work as may be available. To be entitled to pay under this section, an employee must notify his supervisor as far in advance of the date he is required to report for such duty as possible and present a statement from the Clerk of the Court giving the time and date of such duty and the amount of compensation received for such service. In no event shall pay under this Section exceed eight (8) hours pay per day.

17.4 Sick Leave Plan

Any employee who cannot report to work as scheduled because of personal or family illness should attempt to contact his or her manager before the scheduled start time or as soon as possible thereafter. Medical certification may be requested. Any employee at Green River should contact his or her supervisor or manager at least one hour before the scheduled start time unless unavoidable circumstance would prevent employee from doing so.

The Company will provide up to 40 hours of sick leave per calendar year.

Unused sick leave may not be accumulated. Unused sick leave is not paid to the employee. An employee may use sick leave in one-hour increments.

A. Employee

1. Must report the cause of the employee's absence to his or her immediate supervisor (or to the individual designated by the supervisor to receive such reports) as soon as possible, but in any event not later than the beginning of the first work shift from which the employee will be absent;

2. Must adopt such remedial measures as may be commensurate with his or her disability;

3. Must, upon request, present evidence satisfactory to the Company, of the employee's inability to work, or that the injury or illness was non-occupational;

4. Must have accumulated unused sick leave credit at least equal to the hours being reported for sick leave pay; and

5. Must advise his or her supervisor (or the individual designated by the supervisor to receive such reports) of the date on which the employee expects to return to work as far in advance thereof as possible. Where the employee's work is being performed by relief or substitute personnel, at the supervisor's request such advice must be given at least one hour prior to the beginning of the shift on which the employee expects to return to work.

B. No sick leave will be allowed for any injury or illness arising out of, or in the course of, any occupation or employment for wage or profit.

Sick leave credit cannot be used for any other purpose than specified in the plan, and is not payable in cash, or in any other form, should the employee leave the Company. This plan is designed to assist the employee to prevent a loss of income due to absence from duty because of illness.

If an employee becomes ill or injured while on vacation, the employee shall be paid only for the vacation, except as noted in 8.7(A).

If an employee becomes ill or injured on a holiday, the employee is to be paid only for the holiday.

If the illness continues after a vacation or holiday period, benefits under the Sick Leave Plan would commence upon completion of the scheduled vacation or holiday.

17.5 Personal Days

An employee should prearrange all personal days with his or her supervisor or manager. Two personal days are available during the calendar year for current employees. During the first year of employment personal days will be pro-rated according to the following schedule:

- Hired before July 1, the employee will receive 16 hours personal days
- Hired between July 1 and October 31, the employee will receive 8 hours personal day
- Those hired on or after November 1 will not be eligible to receive their personal days until January 1 of the following year.

If an employee has available personal days, he or she will be required to use that time for bridging to Short Term Disability (STD) if remaining sick time is not adequate.

There is no carry-over of unused personal days.

There is no pay in lieu of personal days under any circumstances.

17.6 Accumulated Sick Leave

An employee's unused sick leave hours, as of 09/30/99, can be used for the same purposes, other than for family illness, as the sick leave in Section 17.4 after the sick leave awarded each calendar year under 17.4 has been exhausted. The unused sick leave hours will be reduced by the number of hours used for this purpose.

In addition, unused sick leave hours as of 09/30/99 may be used to increase the pay an employee receives under the STD program in Article 18 for hours at 75% to 100%. The unused sick leave hours will be reduced by the number of hours used for this purpose.

In accordance with the provisions of the Company's retirement Annuity Plan, an employee's "credited service" at retirement as that term is defined in the Plan, will be increased by the number of that employee's unused days of sick leave as of his or her retirement date at a rate of 260 days being equal to one year of "credited service." Unused days exceeding, or less than, 260 will be expressed as a fraction of a year, as it is defined herein.

ARTICLE XVIII

HEALTH AND RETIREMENT BENEFITS

During the term of this Agreement the Company will continue to provide the existing or no less favorable group life insurance, long-term disability insurance, retirement annuity and medical, including post-retirement medical insurance benefits, dental assistance program, employee savings plan, employee assistance program, dependent care assistance plan, and dependent life insurance plan, short term disability and workers' compensation supplement for members of the bargaining unit as are provided for other full time employees of the Company**,** except as described in 18.1, 18.2, and 18.3 below. The details of such benefits shall be as specifically provided in master plan documents or insurance contracts covering the terms of such plans. (A) payments for such benefits must be deductible as business expenses or contributions to a qualified plan, and (B) benefits provided through an insurance carrier shall be those provided by the policy or contract and such coverage must continue to be available from the same or another carrier on a reasonable basis. If occasion to change or discontinue any such benefits should arise under clause (A) or (B), the Company will notify the Union and the parties will promptly enter into negotiations as to the benefits to be changed or substituted. The Company will furnish identification cards for medical purposes. The Company will furnish each employee annually the amount of his accumulated sick leave and the aggregate amount of his contributions to the retirement plan.

The Company will assume an increase of 4% in each year of the Contract in medical and hospitalization expense per employee. To the extent this expense increases over 4% the employees will absorb increases up to the next 4%. Should the total increase exceed 8%, the Company and the employees will equally share in the balance of that expense.

With respect to medical benefits, to the extent that individual plan premiums exceed the Company's contribution, the employees will contribute the additional cost of premiums according to the plan they select. Contributions will be made monthly on a pre-tax basis.

A representative of this union will participate on a joint Health Care Task Force which will meet biannually to review trends in health care, review current Company Medical benefit

plans, and make cost containment recommendations. The joint Health Care Task Force will also be charged with the responsibility of recommending changes, including plan design changes and increases in co-pays on doctor visits and prescriptions. The task force will establish their priority as avoiding future increases in employee contributions to the extent practicable while maintaining the current quality of coverage. However, the Company retains the right in its sole discretion to modify the terms, conditions and level of benefits under these medical, so long as benefits for employees covered by this Agreement are the same as provided to other full-time employees of the Company.

18.1 Employee Savings Plan

The Company matching contribution under the LG&E and KU Savings Plan is 70 percent on employee contributions up to (6) percent of covered compensation.

Article - 18.2 Retiree Medical Insurance

A. Bargaining unit employees employed by the Company as of December 31, 2005 will be eligible for retiree medical benefits, the details of such benefits will be as specifically provided in the master plan documents or insurance contracts covering the terms of such plans. For employees retiring January 1, 2012 through December 31, 2014, the Company will contribute monthly up to $200.00toward the cost of a Company medical plan for the eligible retiree. Such $200.00 credit shall continue until attainment of age 62, which at such time the credit shall increase to $465.00. The $465.00 credit shall continue until age attainment of age 65, which at such time the credit shall revert to $200.00. Additionally, the eligible retiree's spouse or other dependent will be eligible for an additional $100.00 toward the cost of his/her insurance premium. The maximum total monthly credit shall be either $300.00 or $565.00 depending upon the age of the former employee.

For bargaining unit employees employed by the Company as of December 31, 2005, who retire January 1, 2015 or after, the Company will contribute monthly up to $210.00 toward the cost of a Company medical plan for the eligible retiree. Such $210.00credit shall continue until attainment of age 62, which at such time the credit shall increase to$500.00. The $500.00 credit shall continue until age attainment of age 65, which at such time the credit shall revert to $210.00. Additionally, the eligible retiree's spouse or other dependent will be eligible for an additional $100.00 toward the cost of his/her insurance premium. The maximum total monthly credit shall be either $310.00or $600.00 depending upon the age of the former employee.

B. Bargaining unit employees hired by the Company on or after January 1, 2006, will be eligible for the same retiree medical benefits however, the Company premium contribution will be a lump sum account that will spring into existence on the eligible retiree's date of retirement. This Retiree Medical Account must be used for the sole purpose of paying for retiree medical coverage through the Company.

The initial lump sum amount will be determined based on the following formula:

1. For the retiree, $2,500.00 per year of service after age 45, with a maximum initial account balance of $37,500.

2. For the dependents, a total initial account balance equal to 50 percent of the initial account balance for the retiree.

On the date the eligible employee retires, the Company will fund this Retiree Medical Account. Once funded, the account balance will be credited with interest based on the 10-year Treasury rate subject to a four (4) percent minimum and a seven (7) percent maximum.

The retiree may elect to pay the age-related monthly premiums from the Retiree Medical Account in full or in part until the account balance reaches zero. Once the Retiree Medical Account is fully depleted, the retiree may continue medical coverage through the Company by paying 100 percent of the age-related monthly premiums.

The details covering the provisions of the Retiree Medical Account will be as specifically provided in the master plan document covering the terms of the plan.

18.3 Retirement Income Benefits

Bargaining unit employees hired by the Company on or after January 1, 2006, will be eligible for the Retirement Income Account under the LG&E and KU Savings Plan instead of the LG&E and KU Retirement Plan. The Company will make an annual lump sum contribution based on the following schedule to the employee's Retirement Income Account in the LG&E and KU Savings Plan.

Years of Service as of January 1	Percent of Compensation (as defined under terms of LG&E and KU Savings Plan)
Less than 6	3 percent
6 but less than 11	4 percent
11 but less than 16	5 percent

16 but less than 21	6 percent
21 or more	7 percent

The annual lump sum contribution will be made by April 1 of the applicable year and the employee will be immediately 100 percent vested. Such bargaining unit employees on the active payroll as of December 31 of the preceding year, regardless of whether the employee has satisfied the three month eligibility requirement, will receive this annual lump sum contribution. The details covering the provisions of the Retirement Income Account will be as specifically provided in the master plan document covering the terms of the plan.

ARTICLE XIX
TRANSFER OUT OF THE BARGAINING UNIT

19.1 Permanent Transfer

The selection of employees to be promoted to supervisory positions or to be transferred to other positions excluded from the bargaining unit shall be at the sole discretion of the Company, subject to the agreement of the employee. For the first sixty (60) calendar days the employee shall continue to accrue Seniority in the bargaining unit. If the Company transfers him back to the bargaining unit, or he asks to be removed from the position within the sixty (60) days period, he shall return to the bargaining unit and will be placed on the job he held prior to such promotion or transfer, or to another job in accordance with such accrued Seniority if an adjustment in the workforce has occurred during his absence. If he continues in the supervisory or other position outside the bargaining unit beyond the sixty (60) day period, his Seniority shall be broken and he shall lose all rights under this Agreement. The Company will notify the Unit Secretary of the date of permanent transfer.

19.2 Temporary Transfer

Should an employee covered by this Agreement temporarily be designated by the Company as a Temporary Supervisor to fill in temporarily for eight (8) hours or more for any

regular supervisor such as during vacations, illness, death in the family, jury duty or other absences of a temporary nature, and the employee accepts such duties, he shall receive his regular rate of pay or the rate of the supervisor whose work he performs, whichever is higher, during the period that the employee performs such work. (An exception is in the Coal Yard-See Note 1) The area grievance committeeman or Unit President will be informed of such designation.

ARTICLE XX
WAGES

20.1 Hourly Wages

The hourly wage rates for the respective job classifications and the effective dates thereof are as set forth in Exhibit A to this Agreement.

20.2 Shift Differential

A. A shift differential of ninety cents ($.90) per hour shall be paid for all work performed by full time employees assigned to an afternoon shift, and one dollar and five cents ($1.05) per hour shall be paid for all work performed by such employees assigned to a night shift. Any shift regularly commencing at or after 5 a.m. and prior to 12 noon shall be considered a day shift. Any shift regularly commencing at or after 12 noon and prior to 8 p.m. shall be considered an afternoon shift. Any shift regularly commencing at or after 8 p.m. and prior to 5 a.m. shall be considered a night shift.

B. A shift differential of forty-five cents ($.45) per hour shall be paid for all work performed by full time employees at Green River Power Station assigned to a rotating shift regardless of when a particular shift may commence.

C. A shift differential of one dollar and five cents ($1.05) shall be paid for all work performed by full time employees at Green River Power Station assigned to a relief shift regardless of when a particular shift may commence.

D. Only one shift differential can be applicable to any particular hours by any employee.

20.3 Sunday Differential

A Sunday differential of one dollar and twenty-five cents ($1.25) per hour shall be paid for all work performed on Sunday by full time employees who are assigned to work on Sunday as a part of their normal (non-overtime) schedule. This differential will be in addition to any applicable shift differential.

20.4 Pay for Work Performed

If an employee who is regularly required to, and who is qualified to, perform the work of the next higher classification makes a request to the Company that he be promoted, the Company at its option will either (a) stop requiring him to perform the work, (b) temporarily assign him to the classification under Section 15.1 for the periods he is required to perform the work or (c) permanently promote him to such classification.

ARTICLE XXI
TWO-PERSON CREW PREMIUM

When two non-supervisory employees are assigned work to be performed without the direction of a supervisor and the work involves the installation, maintenance or operation of electric lines or equipment, the company may designate one of the employees to be in charge of the work to be performed. The employee designated to be in charge shall be paid a $1.00 per hour premium over their regular rate of pay.

ARTICLE XXII
EMPLOYEES WORKING AWAY FROM THEIR REGULAR PLACE OF EMPLOYMENT

22.1 Transportation and Lodging

Whenever an employee is temporarily assigned duties away from his regular place of employment, he will be provided transportation, or compensation for transportation, between the temporarily assigned job and his regular place of employment or headquarters. If, in the opinion of his supervisor, it is impractical for the employee to return daily to his regular place of employment, the Company will provide suitable lodging (single room, if available) and board at or near the place of such temporary employment.

For each trip authorized by the Company, between the places of work assigned and the regular place of work or headquarters, time required for travel shall be considered as time worked. It is not the policy of the Company to require any employee to stay away from his regular place of employment or headquarters for a continuous period of more than two (2) weeks, except in cases of emergency.

Except in cases of emergency, employees who will be required to stay away from home overnight will be given notice of that requirement as soon as possible, but not later than the day before.

22.2 Meals

When it is necessary for any employee to work in areas away from his regular headquarters, or to work hours in excess of his normal hours, the Company will provide additional compensation or meals as follows:

A. Whenever a line crew, service crew, substation crew, or any employee is working away from their regular headquarters and returning to their regular headquarters each day, but are working in an area where it is not practical to return to headquarters within the 1-hour period allowed for the noon meal, the Company shall provide an additional $7.00 of compensation to be added to the employee's payroll check as reimbursement for the purchase of the noon meal by the employee, provided the lunch can be obtained in the area in which the crew or employee is working. Work groups who choose to use a ½ hour lunch period will forfeit any meal entitlement to which they may otherwise have been entitled. Where the lunch cannot be obtained in the area in which the crew or employee is working, then each employee will be required to bring his own lunch with him from home. In those instances in which it will be necessary for the employee to bring his own lunch, then the supervisor should so advise on the day before working in the area.

B. Whenever a line crew, service crew, substation crew, or any employee performs work in excess of 2 hours beyond his normal quitting time of his normal scheduled shift, the Company will furnish or pay for the employee's meal, or meals, required during such hours of work.

C. Whenever any employee or crew is working away from regular headquarters and not returning to their regular headquarters each day, then all board and lodging while away from regular headquarters will be paid for by the Company. Under such circumstances, the supervisor will arrange for a hot lunch to be selected from the regular menu at a public eating place at noon if it is practical to do so. Under no circumstances should more than one (1) hour be taken for the noon lunch period, including travel time from work area to the eating place and return. If the work is so located that it is impractical for the crew to go to a public eating place for their noon meal, then the supervisor will arrange for lunches to be provided at the job site.

D. In those cases where the work is so located that it is impractical for the crew to go to a public eating place for their noon meal and the employee is either provided the noon meal or is reimbursed for the purchase of the noon meal under this Section 22.2, it will be permissible for the supervisor to authorize the taking of only 30 minutes for the lunch period and quitting work

30 minutes earlier than would be the case where an hour lunch period is taken. Except during emergencies or during extraordinary circumstances, the lunch hour of day shift employees shall normally begin not earlier than 11:00 a.m., nor later than 1:00 p.m. local standard time.

ARTICLE XXIII
RETIREMENT

The practice of retirement of employees at age sixty-five (65) will continue in effect; provided, however, that if for any period during the life of this Agreement, mandatory retirement at such age shall be prohibited by law, then for so long as such prohibition shall remain in effect, the retirement age hereunder shall be increased to such age as is necessary in order to comply with the law.

ARTICLE XXIV
BULLETIN BOARD

The Company will either provide space on its bulletin boards, or provide separate bulletin boards at the same locations, where notices of the Union meetings and other official business of the Union may be posted from time to time. Such notices shall not consist of or include advertising or the promotion of political, religious or charitable projects or contain any material derogatory to the Company, any of its affiliates, or any employee or employees of the Company.

ARTICLE XXV
SHIFT PREFERENCE

A. At the Green River Power Station, the selection of assignments within the operating groups will be made as follows:

During the month of December of each year, the Company shall first identify the operating groups by posting under the name of the Shift Supervisor; provided this shall not restrict the Company's management right to change supervision from time to time. The employees in the various classifications required will be permitted to indicate their choice of assignment to an operating group in order of seniority, but the final right to schedule group positions, and to change them from time to time, is exclusively reserved to the Company in order to assure safe and efficient operations. Any resulting change in group assignments will become effective at the start of a pay period near the first of January selected by the Company.

B. In the event that a vacancy occurs in an operating group after the shift selection process above, the replacement will be placed on the shift where the opening occurs.

C. Vacancies created while operators are in training will be filled by Relief Operators from Relief Group "R".

D. When possible, because of available relief, the Senior Relief Group "R" operator in the classification needed shall have first choice in filling the temporary vacancy created because of training.

E. When a successful bidder is posted on or before December 1, he or she will be permitted a shift selection for the following year within the classification to which they bid by order of seniority among the employees in that classification regardless of whether training has or has not been completed.

F. The Relief Group "R" Unit Operators, Unit Operator Assistants, and Auxiliary Operators will work non-relief days at assigned duties.

G. Relief operators shall be listed on the overtime list in his/her own classification, and one classification immediately below.

ARTICLE XXVI
SUCCESSORSHIP

The Company agrees that the Collective Bargaining Agreement between the parties will remain in full force and effect for the specified duration regardless of any change in the ownership of the Company. The Company will include a provision, in any sales or merger agreement, with any successor or assign, that will affirm and make the continuation of the Collective Bargaining Agreement a condition of the sale or merger of the Company.

ARTICLE XXVII
MOVING EXPENSES

A. When the permanent reporting location of an employee is changed (a) because of his bidding into a permanent job vacancy under Section 15.2 of this Agreement, or, (b) when the Company requests him to take a job which requires his moving to another location, or, (c) when he is released for lack of work and then exercises his placement rights to displace another employee under Section 10.1 of this Agreement, and the employee is required to move his residence because of this change, the Company will pay a lump sum payment, net of taxes, and payable upon the employee's relocation equal to:

- One (1) month's base pay for renters
- Two (2) month's base pay for home owners

B. As much advance notice as possible will be given the employee of the proposed change in headquarters to give him sufficient time to arrange for new quarters in the new locality. If it is not possible to give the employee reasonable notice of the proposed change in permanent headquarters, and it is necessary for the employee to live in the new location until he can arrange to move, the Company will pay his reasonable board and lodging expenses not to exceed one calendar month unless otherwise agreed upon. If it is not possible to give such reasonable notice of the change, but it is not necessary for the employee to live in the new

location until he can arrange to move, the Company will pay mileage at its standard rate for the mileage by which the distance from his present residence to his new headquarters exceeds the distance to his old headquarters, not to exceed one calendar month unless otherwise agreed upon.

C. The Company shall not be obligated to pay the moving expenses of (a) any employee who has less than twelve (12) months of continuous service since last date of hire, or, (b) in the case of any other employee, more than once in any period of twelve (12) consecutive months in connection with that employee's transfer to a new regular place of employment, unless (in either case) the move is at the Company's request.

D. Nothing in this Article of this Agreement shall be interpreted to require any employee to change his place of residence.

ARTICLE XXVIII
LAUNDRY

The Company will continue, as in the past, to pay for laundering the following items of employees' wearing apparel soiled in connection with the operation or maintenance of the Green River Power Station:

Coveralls
Overalls
Overall Jackets
Work Shirts
Work Trousers

The Company will not be responsible for dry cleaning any employee's clothing nor will it be responsible for laundering other items of clothing, such as underwear, T-shirts, socks, caps, gloves, towels, etc., nor for any special service, such as clothing repairs, for which a special charge is made.

The Plant General Manager will arrange for the above service with a commercial laundry operating in the area in such a manner as will insure satisfactory quality at reasonable cost.

ARTICLE XXIX
SAFETY AND HEALTH

The Company will continue, as heretofore, to make reasonable provisions for the safety and health of its employees during the hours of their employment. The Company and Union will cooperate in the continuing objective to eliminate accidents and health hazards.

The Company and the Union agree to a Joint Health and Safety Advisory Committee for the purpose of reviewing, discussing and recommending new or revised safety and health rules and procedures. The Committee shall be chaired by the Manager, Health and Safety, and shall meet quarterly. This Committee shall consist of not more than two (2) members of the Union. The Union representatives who shall attend a particular meeting shall be made known to the Manager, Health and Safety not less than two (2) weeks prior to the date established for the meeting. At the same time, the Union shall notify the Company of the subjects it desires to address at the meeting.

The Company will continue its practice of paying for approved lens and safety frames for an employee which are ordered through, and pursuant to the terms of, the Company's safety spectacle program. Also (except for items such as safety shoes and long sleeved shirts which would replace an employee's normal clothing) protective devices, protective clothing and other equipment required to be worn by the Company safety rules, and all tools required to perform the Company's work, shall be provided by the Company without cost to the employee.

ARTICLE XXX
CONFLICT WITH LAW

In the event any provision of this Agreement is held to be in conflict with or in violation of any state or federal statute, rule, decision, or valid administrative rule or regulation, such statute, rule, decision, administrative rule or regulation shall control, but all of the provisions of this Agreement not in conflict therewith shall continue in full force and effect.

ARTICLE XXXI
ENTIRE AGREEMENT

This Agreement sets forth the entire understanding between the Company and the Union and represents the full and complete agreement between the parties on all bargainable issues for the duration hereof. Both the Company and the Union unqualifiedly waive, for the duration of this Agreement, any obligation on the part of the other to bargain collectively with respect to any subject or matter not expressly covered by this Agreement. Neither party intends to be bound or obligated except to the extent that it has expressly so agreed herein and this Agreement shall be strictly construed. This Agreement applies only to the Earlington Operations, Areas 1 (Parkway) and 2 (Green River) of Kentucky Utilities Company as described in Article II herein, and no employee covered by this Agreement shall have or be entitled to any rights, benefits or privileges in any other region, plant or operation of the Company (now existing or hereafter established). None of the benefits, rights or privileges afforded by this Agreement to the Union or any employee shall survive the expiration or termination of this Agreement.

ARTICLE XXXII

TERMINATION

This Agreement shall be in full force from August 1, 2014, without modification or addition for its duration to 12:01 A.M. August 1, 2017, unless amended by mutual agreement.

Thereafter, it shall continue in force until sixty (60) days subsequent to notification by certified or registered mail, return receipt requested, by either party to the other party, but in no case shall terminate prior to the date indicated above.

Official address for such notification is:

Company: Manager, Labor Relations

LG&E AND KU ENERGY LLC.

220 West Main St.

P.O. Box 32010

Louisville, Kentucky 40232

Union: Sub-District Director - District 8 United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union

200 High Rise Drive, Suite 144

Louisville, Kentucky 40213

With a copy to Staff Representative servicing contract at that time.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their duly authorized representative:

For the Company:
Kentucky Utilities Company
Earlington Operations, Areas 1 and 2

Paula Pottinger, SVP Human Resources

Angela K. Gosman, Mgr. Labor Relations

Scott Cooke Mgr. Meter Design Strategy & Ops

Donald Mills, Mgr. Operations Center

Tom Trimble, Human Resources Manager

Jessica Wilson, Human Resources Manager

Jim Edelen, Mgr. Production – Green River

Danny Faulkner, Mgr. Maint. – Green River

For the Union:
United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union

Leo W. Gerard, International President

Stan Johnson, International Secretary -Treasurer

Thomas Conway, International VP (Admin.)

Fred Redmond, Intl. VP (Human Affairs)

Ernest R. Thompson, Director, Dist. 8

Joe Villines, Sub District Director

LOCAL UNION COMMITTEE

Jeremy Wester, President Local 9447-01

Von Horton, Negotiating Committee

Mark Jarvis, Negotiating Committee

_____
Jeff Vincent, Negotiating Committee

_____
Keith Walker, Negotiating Committee

_____
Todd Carver, Negotiating Committee

EXHIBIT A

WAGE RATES
HOURLY RATES CLASSIFICATIONS
EFFECTIVE JULY 13, 2014

BARGAINING UNIT EMPLOYEES
EARLINGTON OPERATIONS, AREAS 1 (PARKWAY) AND 2 (GREEN RIVER)
INCLUDING GREEN RIVER GENERATING STATION
KENTUCKY UTILITIES COMPANY

Whenever an employee is promoted to a classification having a higher starting rate, he shall receive the starting rate of the new classification or the next higher step in that classification which is at least ten cents (10) per hour above the employee's rate prior to the promotion. Thereafter he shall progress as though he had already worked the period required by the preceding steps in his new classification.

Any new employee, upon producing evidence satisfactory to the Company of previous experience in the classification in which he is being employed, shall be given credit for such experience, except that he shall not start higher than the "After One Year" step and, in such event, shall receive the "After Two Years" step after one year's continuous employment. However, if after employment he demonstrates that he has the knowledge, skill and ability equivalent to that of an employee who has had two years' experience in the classification, he shall receive the "After Two Years" step beginning with the first payroll period commencing after sixty (60) days of employment.

Any employee, other than a supervisor, who is designated by the Company to operate digger/derrick used by crews shall receive six cents (6) per hour in addition to his regular wage.

Effective 7/13/14

Classification	WAGE SCALE		
	First Year In Classification	**After One Year in Classification**	**After Two Years in Classification**
Laborer – General	$20.02	$21.38	$22.76
Line Technician A	$32.75	$34.54	$36.67
Line Technician B	$27.75	$28.93	$30.89
Line Technician C	$24.20	$25.67	$27.61
Meter Technician A	$32.75	$34.54	$36.67
Meter Technician B	$29.10	$30.45	$32.00
Meter Reader (Note 5)	$27.75	$28.93	$30.89
Patroller	$29.10	$30.45	$32.00
Service Technician A	$32.75	$34.54	$36.67
Service Technician B	$27.75	$28.93	$30.89
Service Technician C	$24.20	$25.67	$27.61
Auxiliary Operator	$31.48	$32.75	$33.93
Coal Equipment Operator	$32.29	$34.15	$36.20
Ass't. Coal Yard Supervisor (Note 1)	$38.14	$38.14	$38.14
Maintenance Technician A (M)	$32.75	$34.54	$36.67
Maintenance Technician B (M)	$31.19	$31.62	$32.01
Maintenance Technician C (M)	$27.75	$28.93	$30.89
Maintenance Technician A (E,I)	$33.40	$35.23	$37.41
Maintenance Technician B (E,I)	$31.82	$32.26	$32.65
Maintenance Technician C (E,I)	$28.30	$29.50	$31.51
Lead Mechanic or Lead Electrician (Note 2)	$38.43	$38.43	$38.43
Unit Operator	$36.80	$37.48	$38.14
Unit Operator Assistant	$34.15	$35.03	$36.67
Trainee (Note 3)	$23.40	$24.89	$26.40

Lead Line Technician (Note 4)	$37.36	$37.36	$37.36
Substation Technician A	$32.75	$34.54	$36.67
Substation Technician B	$27.75	$28.93	$30.89
Substation Technician C	$24.20	$25.67	$27.61
Customer Order Technician (Note 6)	$20.42	$21.78	$23.18

Effective 7/26/15

Classification	WAGE SCALE		
	First Year In Classification	**After One Year in Classification**	**After Two Years in Classification**
Laborer – General	$20.52	$21.91	$23.33
Line Technician A	$33.57	$35.40	$37.59
Line Technician B	$28.44	$29.65	$31.66
Line Technician C	$24.81	$26.31	$28.30
Meter Technician A	$33.57	$35.40	$37.59
Meter Technician B	$29.83	$31.21	$32.80
Meter Reader (Note 5)	$28.44	$29.65	$31.66
Patroller	$29.83	$31.21	$32.80
Service Technician A	$33.57	$35.40	$37.59
Service Technician B	$28.44	$29.65	$31.66
Service Technician C	$24.81	$26.31	$28.30
Auxiliary Operator	$32.27	$33.57	$34.78
Coal Equipment Operator	$33.10	$35.00	$37.11
Ass't. Coal Yard Supervisor (Note 1)	$39.09	$39.09	$39.09
Maintenance Technician A (M)	$33.57	$35.40	$37.59
Maintenance Technician B (M)	$31.97	$32.41	$32.81
Maintenance Technician C (M)	$28.44	$29.65	$31.66
Maintenance Technician A (E,I)	$34.24	$36.11	$38.35
Maintenance Technician B (E,I)	$32.62	$33.07	$33.47
Maintenance Technician C (E,I)	$29.01	$30.24	$32.30
Lead Mechanic or Lead Electrician (Note 2)	$39.39	$39.39	$39.39
Unit Operator	$37.72	$38.42	$39.09
Unit Operator Assistant	$35.00	$35.91	$37.59
Trainee (Note 3)	$23.99	$25.51	$27.06
Lead Line Technician (Note 4)	$38.29	$38.29	$38.29
Substation Technician A	$33.57	$35.40	$37.59
Substation Technician B	$28.44	$29.65	$31.66
Substation Technician C	$24.81	$26.31	$28.30
Customer Order Technician (Note 6)	$20.93	$22.32	$23.76

7/24/16

Classification	WAGE SCALE		
	First Year In Classification	**After One Year in Classification**	**After Two Years in Classification**
Laborer – General	$21.03	$22.46	$23.91
Line Technician A	$34.41	$36.29	$38.53
Line Technician B	$29.15	$30.39	$32.45
Line Technician C	$25.43	$26.97	$29.01
Meter Technician A	$34.41	$36.29	$38.53
Meter Technician B	$30.58	$31.99	$33.62
Meter Reader (Note 5)	$29.15	$30.39	$32.45
Patroller	$30.58	$31.99	$33.62
Service Technician A	$34.41	$36.29	$38.53
Service Technician B	$29.15	$30.39	$32.45
Service Technician C	$25.43	$26.97	$29.01
Auxiliary Operator	$33.08	$34.41	$35.65
Coal Equipment Operator	$33.93	$35.88	$38.04
Ass't. Coal Yard Supervisor (Note 1)	$40.07	$40.07	$40.07
Maintenance Technician A (M)	$34.41	$36.29	$38.53
Maintenance Technician B (M)	$32.77	$33.22	$33.63
Maintenance Technician C (M)	$29.15	$30.39	$32.45
Maintenance Technician A (E,I)	$35.10	$37.01	$39.31
Maintenance Technician B (E,I)	$33.44	$33.90	$34.31
Maintenance Technician C (E,I)	$29.74	$31.00	$33.11
Lead Mechanic or Lead Electrician (Note 2)	$40.37	$40.37	$40.37
Unit Operator	$38.66	$39.38	$40.07
Unit Operator Assistant	$35.88	$36.81	$38.53
Trainee (Note 3)	$24.59	$26.15	$27.74
Lead Line Technician (Note 4)	$39.25	$39.25	$39.25
Substation Technician A	$34.41	$36.29	$38.53
Substation Technician B	$29.15	$30.39	$32.45
Substation Technician C	$25.43	$26.97	$29.01
Customer Order Technician (Note 6)	$21.45	$22.88	$24.35

Note 1 - Applicable, upon Plant General Manager's recommendation, to not more than one employee in a crew which is normally supervised by a Coal Yard Supervisor. Employees in this classification will be expected to supervise the crew, or any subdivision of it, in the absence of the regular supervisor. In the absence of both the Coal Yard Supervisor and Assistant Coal Yard Supervisor on a shift, another employee will be temporarily moved up to the Assistant's position and paid the Assistant Coal Yard Supervisor rate.

Note 2 - Applicable, upon Plant General Manager's recommendation, to not more than one employee in a crew of 3 or more which is normally supervised by a Chief Electrician, Chief Mechanic or Maintenance Manager. Employees in this classification will be expected to supervise the crew, or any subdivision of it, in the absence of the regular supervisor.

Note 3 - Applicable to employees who have been selected for and are in training for Line Technician or Service Technician C, Auxiliary Operator, Substation Technician C, or any other classification having a first year hourly rate in excess of the trainee hourly rate. Employees who are successful demotional job bidders to a trainee classification will receive the highest rate of pay for that classification. A trainee in this category will be assigned to the classification for which he is in training at the end of three (3) to six (6) months, if he is then qualified, or, if not, as soon thereafter as he becomes qualified.

Note 4 - Applicable in overhead line construction crews normally consisting of 6 or more, including the Supervisor, in which supervision by other than Supervisor is frequently required.

Note 5 - Employees or new hires entering the Meter Reader classification on or after August 1, 2000 will be paid the Laborer-General wage scale.

Note 6 - Employees or new hires entering the Customer Order Technician classification on or after August 1, 2005 will be paid the new Customer Order Technician wage scale, which will be increased by $.30 above the Laborer-General wage scale.

Note 7 - Meter Readers hired prior to August 1, 2000 who enter this classification as of July 24, 2005 will continue to be paid per the Meter Reader pay scale.

MEMORANDUM OF AGREEMENT

1. Reclassify existing Meter Readers and Meter Readers–General Labor into the new classification of Customer Order Technician. Employees currently in the Meter Reader classification will continue being paid per that wage scale. A Note 6 will be added to the contract as follows: Note 6 – Employees or new hires entering the Customer Order Technician classification on or after August 1, 2005 will be paid the new Customer Order Technician wage scale, which will be increased by $.30 above the Laborer-General wage scale.

2. Customer Order Technicians will be trained to safely perform non-climbing service work, including after-hours reconnects.

3. Customer Order Technicians will be the first classification called to perform after-hours reconnects. If the Customer Order Technicians in an area are not available, the next person(s) called will be as listed on the call-out list for that area.

4. Employees called out to perform an after-hours reconnect shall be paid a minimum of four (4) hours at the applicable overtime rate, even if the employee actually works less than four (4) hours.

5. The Company agrees to provide Line Technician training, as business conditions allow for those Customer Order Technicians who request the training and have been successfully recommended by the EEI CAST test and a physical abilities test. The Health and Safety Coordinator for the Earlington Operations Area will determine the need for protective footwear for the trainee.

MEMORANDUM OF AGREEMENT

The following language applies specifically to Green River Operations group employees only working a 12-hour shift schedule. Where an issue is not specifically addressed, the provisions of the Contract will apply.

1. WORKDAY AND WORKWEEK

a. The normal workday will be 6 a.m. to 6 p.m. for day shift and 6 p.m. to 6 a.m. for night shift.

b. The workweek will begin at 6 a.m. Monday morning and end 6 a.m. the following Monday.

c. The current 12-hour schedule now in effect will be the continued as per Article V, Section 5.1**.**

2. REST BREAKS AND LUNCH BREAKS

An employee will be given three (3) paid breaks and a paid lunch.

3. CREW SELECTION

Employees will be allowed to select crews per Article XXV of the Contract.

4. SHIFT DIFFERENTIAL

An additional $1.05 will be paid for all hours worked by employees scheduled on night shift. This will be included and paid at the overtime rate for all overtime hours worked.

5. SUNDAY PREMIUM

An additional $1.25 will be paid for all hours worked on Sunday. This will be included and paid at the overtime rate for all overtime hours worked.

6. HOLIDAYS

Holidays will remain as currently in the Contract. The first 8 hours will be paid at 2 ½ times the straight time rate or may saved to be used at another agreed upon time. The

last 4 hours of a 12 hour shift on a holiday will be paid at the straight time rate. An employee will be paid at two (2) times his hourly wage rate for all hours worked over twelve (12) hours on a holiday.

When an employee is called into work on a calendar holiday when it is their scheduled day off the employee will be paid at one and one half (1 ½) times the employees normal straight time hourly wage rate (including regular shift differential, if any) for the first twelve (12) hours worked. An employee will be paid at two (2) times their hourly wage rate for all hours worked over twelve (12) hours.

7. VACATION

a. The amount of vacation will be 40 hours per week of eligible vacation.

b. Full weeks of vacation will be calculated on the normal hours scheduled for that week.

c. Full day vacations will be paid at 12 hours pay.

d. Less than a full day of vacation will be continued per Section 8.3.

e. Employees who take a full week of vacation will not be required to work their scheduled days off before, or after their vacation, with a maximum of one employee on each shift. Should two employees request to block out the same off days, the senior employee will be allowed to chose which off day period to block. The Company may allow more employees to block the same set of off days or an employee to block before and after their vacation if operational needs allow or no other employee has the time blocked.

f. For the twelve (12) hour shifts, employees who scheduled vacation during their forty-eight (48) hour normal work week will have the option of taking forty (40) hours of vacation and the eight (8) hours will not be paid.

8. OVERTIME

a. Overtime will be paid at 1 ½ times the straight time rate for hours worked in excess of 12 hours in a day or 40 hours in a week. In the event an employee working a 36 hour

week is required to work more than the scheduled 36 hours, the employee will be paid 1 ½ times the straight time rate for hours worked in excess of the employee's normally scheduled 36 working hours, except for the first 4 hours of non-mandatory meetings which will be paid at the regular straight time rate.

b. Double time will be paid to an employee who is required to work on his last available consecutive off day, provided he has worked at least 6 hours on his previous off day.

c. Double time will be paid for any hours worked in excess of 16 hours in a day.

d. Open positions on the Operating Schedule being prepared for the following work week will be filled using the following procedure:

(1) The operating schedule for the following week will be posted with all the required positions filled. Any vacancies on the schedule not filled by "on shift" operators will be filled on an overtime basis using the operator in the classification required with the least amount of actually worked overtime hours. Should a tie exist in the number of hours actually worked, the operator with the least amount of bargaining unit seniority will be used.

(2) After the schedule is posted the Company will begin asking/calling available operators for the vacancies filled in Step 1. Contacts will be made beginning with the operator in the classification required with the least amount of total overtime. If no operator is obtained, the Company will begin asking/calling the next higher bargaining unit classification beginning with operator in that classification with the least amount of total overtime. These contacts in this step will be completed by 8:00 a.m. Saturday.

(3) The operator previously scheduled for that vacancy in Step 1 will be required to check with the shift supervisor anytime after 8:00 a.m. Saturday to determine if they have been released from that overtime. If no operator is obtained in Step 2, the operator scheduled for that vacancy in Step 1 will be required to fill the vacancy.

(4) Vacancies will be filled beginning with the classification that is required for that shift. Example: If a Unit Operator is to be off work who would have been working in a Unit Operator Assistant position, then a Unit Operator Assistant will be scheduled for that position.

(5) In filling overtime vacancies where the Company has short notice, the overtime will be considered a Call In. Calls will be made beginning with the operator in the classification required with the least amount of total overtime. If no operator is obtained, the Company will begin calling the next higher bargaining unit classification beginning with operator in that classification with the least amount of total overtime. The first operator contacted will be informed that they will be required to fill this vacancy. If this operator requests, the Company will continue to attempt to contact other employees using the overtime list to obtain an operator for this vacancy. If another operator accepts the overtime shift, the Company will call the required employee back to release them from the obligation. If the required employee cannot be reached, then the person that accepted the shift will be called back and released from the overtime and the required person will report for this position**.** If a qualified KU employee cannot be reached and no qualified contractor accepts the overtime, a non-bargaining unit employee may fill the twelve (12) hour shift.

An employee will not be charged with more than one reject for any workday (6 a.m. to 6 a.m.) period that overtime is refused. The supervisor will not be required to make another call to that employee. However, this does not exempt an employee from getting additional calls for required overtime.

e. If the call in of operators becomes a problem, a call in list may be established. Volunteers will be given the first opportunity for overtime. If coverage is still a problem, it may be necessary to establish a standby or on call list. The operators on call will be paid standby pay as outlined in the Contract.

f. A layover operator has the option of furnishing his or her own meals and receiving one-half hour overtime pay if he works in excess of two hours after his normal quitting time.

g. At any time after an employee agrees to accept available overtime and later decides that he no longer wants to work the overtime (except during emergency situations) the employee must provide at least twenty four (24) hour notice to management prior to the overtime. If less than twenty four hour (24) notice is given the employee will be required to work the scheduled overtime.

9. JURY DUTY

a. An employee will be paid 12 hours pay minus any fees paid by the court for missing a full shift.

b. An employee selected for jury duty must inform his/her supervisor as soon as possible. If the employee is scheduled to work the day shift, the employee will report to work if there is at least four (4) hours remaining in the shift. If an employee is scheduled to work the night shift, such employee will work the first six (6) hours of the shift on the day(s) of the jury service. If the employee is held past 1400 hours, the employee will not report for day shift or will be relieved of duty for the night shift.

10. BEREAVEMENT

An employee will be paid 12 hours pay for days missed. The number of days for various family members will be as outlined in Article XVII, Section 17.1.

11. SICK LEAVE PLAN

Employees will have 40 hours to be taken as outlined in Article XVII, Section 17.4.

12. RETIREMENT SERVICE

Employees hired before 1/1/06 who are covered by the defined benefit pension plan will have up to 80 scheduled hours worked in a two week payroll period counted as straight time for purposes under the Pension Plan.

13. VOTING TIME FOR ELECTIONS

Employees who are scheduled to work day shift on the day of a federal, state, or local election will be allowed up to two (2) paid hours to vote if they wish to do so**.** It is understood that employees will only be allowed off for the minimum length of time they need to vote depending on their place of residence in relation to the plant.

14. UNANTICIPATED ISSUES

The Company and the Union realize there may be issues that arise concerning employees on a 12-hour shift that may not have been anticipated. The Company and the Union will meet and attempt to resolve these issues using the principle that the solution will be as cost neutral as possible for both the Company and the employee(s). Should a resolution not be reached, the issue may be taken up in the Grievance and Arbitration Procedure.

15. Daylight Savings Time

An employee working a regularly stated schedule at the time the change is made to Daylight Savings Time (normally in the spring) and who only actually works eleven (11) hours instead of his normal twelve (12) hours because of the change shall receive pay for his normal twelve (12) hours. An employee working a regularly stated schedule at the time the change is made from Daylight Savings Time (normally In the fall) and who actually works thirteen (13) hours because of the change, shall receive pay at the established premium rate for the thirteenth (13^{th}) hour.

LETTER OF UNDERSTANDING

Green River Generating Station

This will confirm the understanding between The United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union (USW) and Kentucky Utilities Company (Company) concerning the Green River Generating Station.

If, in the Company's opinion, it becomes necessary to reduce the workforce at the Green River Generating Station because of the retirement of the Green River Generating Station's coal fired units or part thereof, the following procedure shall be followed:

1. The Company shall not lay off any Green River Generating Station employees as a result of the retirement of the Green River Generating Station's coal fired units.

2. Green River Generating Station employees shall have the right to elect severance benefits. Employees assigned to fill openings elsewhere in the Company will have the option of either electing severance benefits or accepting assignment to a new position. Green River Generating Station employees shall be entitled to a severance benefit payment equal to two weeks of pay for each full year of service, with a maximum benefit of fifty-two weeks. Additionally, the Company will pay an employee's group medical and dental premiums, provided an employee elects COBRA or retiree medical coverage, for a period equal to one month of coverage for each two full years of service, without proration, up to a maximum of twelve months. Receipt of these benefits is conditioned upon the individual employee signing and not revoking a full waiver and release of any actual or potential employment related claims against the Company, including waiver of contractual recall rights.

3. Green River Generating Station employees who do not elect severance benefits will be provided a list of available positions within the Company. This list will also be made available to the union. The available positions may be with any LG&E and KU Energy LLC subsidiary. The employees provided with this list shall be allowed to state their preference for the available openings. With consideration being given to the list of employee preference, the available openings shall be filled based on Union seniority. In the event an employee refuses an available position pursuant to this provision, the employee will not be offered or entitled to any other position, but may elect to receive severance benefits in accordance with Paragraph 2 above. Employees placed into positions within the Earlington Operations, Areas 1 (Parkway) and 2 (Green River) pursuant to this paragraph shall be reclassified to the new position and their pay shall be red-circled at the rate of pay which results from reducing the employees' former rate of pay by fifty percent (50%) of the difference between his former rate of pay and the rate of pay for his new classification. Employees placed into a position in the same classification at a Kentucky Utilities facility outside of the Earlington Operations, Areas 1 (Parkway) and 2 (Green River) shall be paid at the then current rates of pay applicable to that facility and consistent with the employees' step rate at the time of the placement. Employees placed into a position in a different classification at a Kentucky Utilities facility outside of the Earlington Operations, Areas 1 (Parkway) and 2 (Green River) shall receive the top rate of pay for the classification in which they are placed. Employees placed into positions at any other facilities will be paid in accordance

with the then current pay practices and rates applicable to that facility. The company reserves the right to determine the appropriate classification and level for which the employee being placed is qualified. Any employee placed in a position pursuant to this paragraph shall have a sixty (60) day trial period in the position. Upon the conclusion of that trial period, the employee may elect to receive the severance the employee would have been entitled to receive pursuant to Paragraph 2 of this Agreement, less the wages paid to the employee during the sixty (60) day trial period.

4. The Company will make available Meter Reader positions equal to the number of Meter Reader positions filled by contractors in the Earlington Operations area at the time of the retirement of the Green River Generating Station. Meter Reader positions filled by employees pursuant to Paragraph 3 above shall have their pay red-circled at the rate of pay which results from reducing the employees' former rate of pay by fifty percent (50%) of the difference between their former rate of pay and the rate of pay for a COT after two years in classification and shall not be required to relocate. Employees who have their pay red-circled pursuant to this provision shall be eligible for potential wage increases two (2) years after the date their pay is red-circled if the collective bargaining agreement provides for such an increase. The Company retains the right, at its discretion, to contract out any Meter Reader positions filled by employees pursuant to Paragraph 3 above, in the event such employees subsequently leave the respective Meter Reader positions in which they are placed. In the event one of these employees subsequently departs from such a Meter Reader position, the Company will make the position available for bid to the other similarly placed employees who have filled Meter Reader positions prior to utilizing a contractor.

5. Employees placed into positions pursuant to Paragraph 3 must, in the Company's sole discretion, meet all requirements for the position, including, but not limited to satisfying the qualifications for the position, the education requirements for the position, and the residency requirements for the position. With respect to meeting the residency requirement, employees will have up to twelve (12) months to relocate. Employees who relocate in order to satisfy the residency requirements for a position shall be eligible for applicable relocation benefits following the completion of the trial period referenced in Paragraph 3.

6. It is understood that this agreement will not be construed as the Company's position of either previous or equivalent experience for any of the classifications or lines of progression involved in the transfers of the Green River Generating Station employees. Furthermore, the individual qualifications of such employees shall not serve as a precedent for any future applications of their classification.

7. With respect to Green River Generating Station employees, the provisions in this Letter of Understanding shall supersede all provisions set forth in Article 10 of the Collective Bargaining Agreement except for Article 10.6.

8. In the event the Company begins staffing a new generating facility on or before 12-31-2025 in the Earlington Operations, Areas 1 (Parkway) or 2 (Green River), the Company will endeavor to make available fifty percent (50%) of any union positions at such a new plant to former Green River Generating Station employees who were displaced as a result of the retirement of the

Green River Generating Station's coal fired units and who remain employed by the Company at the time their service is needed at the new generating facility. Former Green River Generating Station employees who have previous operations and maintenance experience at Green River Generating Station and who seek such positions will be deemed to have met the educational requirements of the new positions but are not exempt from all qualifications as established by the company including successful completion of any test required for such positions. Employees who satisfy all requirements will fill any such positions based on union seniority.

9. In the event the Company requires employees to complete proper plant shutdown work, at least one of the Unit Officials, (Unit President, Unit Secretary, Unit Grievers), will be provided the opportunity to perform the proper plant shut down work for a period up to a maximum of 8 weeks, provided the Unit Official is qualified to perform the plant shut down work. The number of available positions to conduct proper plant shut down and the qualifications required for this work will be determined solely by the Company.

10. With respect to operations work at the Green River Generating Station, in order to satisfy labor requirements in the period leading up to the retirement of the facility, it is understood and agreed that the Company may contract out operations work pursuant to Article 2.3 of Collective Bargaining Agreement. Such operations contractors brought in pursuant to Article 2.3 will begin training in preparation to cover employee absences and other labor shortages. There will be no reduction in the normal work schedule as result of the utilization of contractors in operations. The normal work schedule is as defined in Article 5.1 of the contract. The overtime procedure outlined in the Memorandum of Agreement on 12 hour shifts will be used to fill any overtime vacancy. Once the overtime list is exhausted, then contract operators that are qualified to fill the vacancy will be offered the overtime opportunity. If no contractor accepts the overtime, the tagged operator ("required employee") will be required to fill the overtime opportunity. At no time will there be more contractors assigned to a shift than the number necessary to ensure that the total number of qualified personnel on a shift is four (4) inclusive of contractors. Contractors may, however, be assigned to any shift for training and other assigned duties on that shift. In the event that the number of employees on a shift drops to three (3), a qualified contractor may be assigned to that shift in order to maintain a staffing level of (4) inclusive of contractors. As long as there are four (4) employees per shift, if both units are running, contractors, once qualified, will not be offered call in or planned overtime unless that overtime is first offered to employees. In the event that only one (1) unit is running, should a vacancy occur, no overtime will be assigned on a shift staffed by three (3) qualified personnel inclusive of contractors unless management deems it necessary in order to meet operational needs. No employee will be displaced as result of the assignment of a contractor to a shift.

11. The Company shall determine staffing requirements and the timing and procedures for completing the selection and/or assignment subject to the provisions set forth herein.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their duly authorized representative to first become effective February 1, 2012, and as revised effective August 1, 2014.

Kentucky Utilities Company	The United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union (USW)
_____	_____
Angie Gosman, Manager, Labor Relations	Joe Villines, SubDirector

Green River Generating Station

Green River Operation 12 Hour Shift Overtime Language

AGREEMENT

This will confirm the understanding reached between Kentucky Utilities and the United Steelworkers regarding the Memorandum of Agreement regarding 12-hour shift schedules and the Letter of Understanding regarding Green River Station. The parties agree to the following:

- This language will supersede the language in paragraph 10 of the Letter of Understanding regarding Green River Station (with regard to contractor employees participation in the filling of overtime only) and paragraphs 8(d) of the Memorandum of Agreement regarding 12-hour shift schedules.

  (1) The operating schedule for the following week will be posted with all the required positions filled. Any vacancies on the schedule not filled by "on shift" operators will be filled by "qualified contract operators" where possible. Remaining operator positions will be filled on an overtime basis using the operator in the classification required with the least amount of actually worked overtime hours. Should a tie exist in the number of overtime hours actually worked, the operator with the least amount of bargaining unit seniority will be used.

  (2) After the schedule is posted the Company will begin asking/calling available operators for the vacancies filled in paragraph titled (1). Contacts will be made beginning with the operator in the classification required with the least amount of total overtime. If no operator is obtained, the Company will begin asking/calling the next higher bargaining unit classification beginning with the operator in that classification with the least amount of total overtime. These contacts in this step will be completed by 8:00 a.m. Saturday.

  (3) The operator previously scheduled for a vacancy in paragraph titled (1) will be required to check with the shift supervisor any time after 8:00 a.m. Saturday to determine if they have been released from that overtime. If no operator is obtained in paragraph titled (2), the operator scheduled for that vacancy in paragraph titled (1) will be required to fill the vacancy.

  (4) Vacancies will be filled beginning with the classification that is required for that shift. Example: If a Unit Operator is to be off work who would have been working in a Unit Operator Assistant position, then a Unit Operator Assistant will be scheduled for that position.

  5) Go to overtime list of available operators and the first one contacted is required to work the overtime. If the required operator requests, the company will attempt to contact

other employees using the overtime list to obtain an operator for this vacancy. If no operator is contacted, the Company will then call qualified, available contractor operators. If no contractor operator is contacted for the overtime, the Company will then call shift supervisors. If no shift supervisor accepts the overtime, the required employee will be required to work the overtime. If a qualified contract operator is contacted he will be required to work and the Company will call the required employee back to release them from the obligation. If a shift supervisor accepts the overtime, the Company will call the required employee back to release them from the obligation. If the required employee cannot be reached then the person that accepted the shift will be called and released from the overtime and the required person will report for this position.

If a qualified KU employee cannot be reached and no qualified contractor accepts or is required to work the overtime, a non-bargaining unit employee may fill the twelve (12) hour shift.

An employee will not be charged with more than one reject for any workday (6 a.m. to 6 a.m.) period that overtime is refused. The supervisor will not be required to make another call to that employee. However, this does not exempt an employee from getting additional calls for required overtime.

6) It is the intent of both parties to use full twelve hour shifts when filling overtime, when possible, including the use of bargaining unit employees, qualified contractors and non-bargaining unit employees. Split shifts will only be used as a last option.

This overtime distribution process shall be reviewed by the Company every three months. If the Company determines that this process is resulting in an unequal distribution of overtime, the parties will meet to attempt to agree on modifications that will create better overtime distribution. If the parties cannot agree then they will revert back to the language set forth in paragraph 10 of the Letter of Understanding regarding Green River Station and paragraph 8(d) of the Memorandum of Agreement regarding 12-hour shifts. This agreement will expire with the retirement of the current Green River 3 & 4 units or at the expiration of the current collective bargaining agreement.

For the:

Company: _____ Date: _____

Angie Gosman, Manager, Labor Relations

Union: _____ Date: _____

Joe Villines, SubDirector

Previous KU USW Contract

COLLECTIVE BARGAINING AGREEMENT

BETWEEN

EARLINGTON OPERATIONS,
AREAS 1 (PARKWAY) AND 2 (GREEN RIVER)
OF KENTUCKY UTILITIES COMPANY

AND

THE UNITED STEEL, PAPER AND FORESTRY,
RUBBER, MANUFACTURING, ENERGY,
ALLIED INDUSTRIAL AND
SERVICE WORKERS INTERNATIONAL UNION

*** * ***

Effective

February 1, 2012

to

August 1, 2014

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LETTER OF UNDERSTANDING GREEN RIVER GENERATING STATION……

AGREEMENT

THIS AGREEMENT entered into this 1st day of February, 2012, by and between EARLINGTON OPERATIONS, AREAS 1 (PARKWAY) AND 2 (GREEN RIVER) OF KENTUCKY UTILITIES COMPANY (hereinafter called "Company") and the UNITED STEEL, PAPER AND FORESTRY, RUBBER, MANUFACTURING, ENERGY, ALLIED INDUSTRIAL AND SERVICE WORKERS INTERNATIONAL UNION (hereinafter called "Union"). Except as otherwise expressly provided herein the provisions of this Agreement shall be effective as of February 1, 2012.

ARTICLE I
PURPOSE AND INTENT

1.1 Purpose and Intent

It is the purpose and intent of the parties to set forth herein the agreement between the parties covering rates of pay, hours of work and conditions of employment for employees in the unit for which the Union has been certified by the National Labor Relations Board as exclusive bargaining representative; to promote harmonious industrial and economic relationships between the Company and its employees in an atmosphere of mutual respect and understanding to the end that there shall be no interruption of, interference with, or impeding of work during the life of this Agreement, and to provide procedures for the equitable adjustment of grievances.

1.2 Periodic Meetings

Upon mutual agreement, the parties agree to meet on the reasonable request of either party at times which should be least disruptive to the Company's operations. Such meeting shall not be for the purpose of conducting collective bargaining negotiations but shall be for the sole purpose of appraising any problem which may have arisen in the application, administration or interpretation of this Agreement or of the problems of general concern to either party. Therefore, such meeting shall not modify, add to, or detract from the provisions of this Agreement. If such meeting is requested by the Company, it will pay employees for time lost.

ARTICLE II
SCOPE OF AGREEMENT

2.1 Recognition

The Company hereby recognizes the Union as exclusive representative for the purpose of collective bargaining with respect to rates of pay, wages, hours of employment and

other conditions of employment for employees in its Earlington Operations, Areas 1 (Parkway) and 2 (Green River), included in the unit for which the Union has been certified by the National Labor Relations Board on September 17, 1976, in Case No. 9-RC-11595, namely:

> All production and maintenance employees of the Employer employed in the Employer's Earlington Operations, Areas 1 (Parkway) and 2 (Green River), including servicemen, linemen, metermen, patrolmen, chief electricians, groundmen and truck drivers, but, excluding business development and home demonstration employees, right-of-way solicitors, shift engineers, line foremen A, service foremen A, line foremen B, service foremen B, the chief electricians employed at the Green River Generating Station, the chief mechanic, the coal yard foreman, the chemist, and assistant chemist, all engineering and professional employees, office clerical employees, guards and supervisors. The Term "supervisor" means any individual having authority, in the interest of the employer, to hire, transfer, suspend, lay off, recall, promote, discharge, assign, reward, or discipline other employees, or responsibly to direct them, or to adjust their grievances, or effectively to recommend such action, if in connection with the foregoing the exercise of such authority is not of a merely routine or clerical nature, but requires the use of independent judgment.

The Company also recognizes the Union as the collective bargaining agent for the employees of new plants built or new service areas established, whose operations are consolidated with the operations of the Earlington Operations, Areas 1 (Parkway) and 2 (Green River) and who perform the same classifications or nature of work as those employees covered by this Agreement.

The employees in such bargaining unit and represented by the Union and covered by this Agreement are hereinafter referred to as "employees" or individually as "employee."

The Union makes this Agreement in its capacity as exclusive bargaining representative of the employees. As the representative of the employees, the Union may process grievances through grievance procedure, including arbitration, in accordance with the provisions of this Agreement, or adjust or settle the same.

2.2 No Discrimination

There shall be no discrimination in the administration of this Agreement with regard to race, color, religion, national origin, age, sex, disability, veteran status, or because of the exercise by an employee of his rights as a member or representative of the Union. The terms "he" or "his" as used in this Agreement shall apply to both male and female employees.

2.3 Contracting Out

It is agreed that the Company has historically from time to time contracted out work, examples of which are set forth below, which practice may continue. The Company agrees, however, that except for work historically contracted out, and work of a similar nature, it will not subcontract any work historically and principally performed by employees covered by this Agreement as a part of their normal duties if such subcontracting shall cause the reduction of schedule of employees qualified to perform the work. Such work which the Company has historically contracted out includes but is not necessarily limited to:

Blacktopping
Sandblasting and metal spraying
Acid clean boilers
Non-destructive testing (turbine equipment and boiler tubing, generators)
Painting
Insulating
Tree trimming
Conveyor belt vulcanizing
Unloading frozen coal
Railroad track maintenance and repair
Large vacuum equipment, removal of fly ash, etc.
Construction work:
- Foundation work
- Piping installation
- Earth moving equipment and river dredging

Unloading and/or erecting heavy equipment
Electrical contracts (new construction)

Service Engineers:
Turbine overhaul supervision
Safety valve maintenance/repair supervision
Soot blower maintenance/repair supervision
Mobile equipment maintenance/repair

Maintenance work:
Major boiler repairs

Major condenser repairs
Specialized major turbine repairs, generator repairs
General maintenance at Green River
Power Station when peak work load exceeds
capacity of bargaining unit personnel
Surveying
Fabrication of replacement parts at outside service shops
Motor rewinding work completed at outside service shops
Contract hauling

Service Contracts:
Elevators
Portable restroom facilities
Street lighting maintenance
Building transmission, distribution lines, substations
Pole setting
Pole inspections
Substation foundation, site preparation
Crane service, hauling heavy equipment
Substation fencing
Bus insulator cleaning
Janitorial and Custodial Work

The Company agrees that, other factors being basically equal i.e. price, availability, qualifications, etc, contractors who employ Union members will be given consideration. It is understood that this provision in no way creates 3rd party beneficiary status for any individual contractor.

2.4 No-Strike Clause

During the term of this Agreement, employees, the Union, its officers, representatives, and members shall not take part in, cause, authorize, instigate, aid, sanction, encourage, condone or

ratify any strike, slow-down, sit-down, stoppage of work, boycott, picketing, or other interference with, or interruption of Company operations or the work and business of the Company. The Union and its representatives will exert every effort to cause employees covered by this Agreement who participate in any such activities to desist therefrom. Failure or refusal on the part of any employee to comply with the provisions of this Article shall be cause for appropriate disciplinary action, including suspension or discharge.

2.5 No Lock-Out Clause

During the term of this Agreement the Company will not cause or engage in any lock-out of its employees.

2.6 Restraining Orders and Injunctions

Nothing in this Article or elsewhere in this Agreement shall be deemed or construed to preclude the Company from enforcing the provisions of Section 2.4 in any court of competent jurisdiction, and such court shall not be precluded by any provision of this Agreement from entertaining any such suit for violation of said Section and granting all appropriate injunctive relief. An equal right to seek judicial relief is retained by the Union should the Company, in its opinion, violate the provisions of Section 2.5.

2.7 Picket Line

Although it is a recognized obligation on the part of both the Company and the Union to cooperate in maintaining a continuous and dependable public service, it shall not be a violation of this Agreement, nor cause for discharge or disciplinary action, for an employee as an individual matter to decline to cross a picket line at premises other than premises of the Company where loss of Company property or injury to the employee is threatened.

2.8 Visitation

A duly identified and authorized representative of the Union shall, upon due advance arrangement, be granted access to Company premises for the purpose of investigating problems with which he is properly concerned in the administration of this Agreement. Union activity as permitted herein does not include Union business of an internal nature which does not involve the Company.

2.9 Supervisors Working

Supervisors will not displace qualified available employees in the bargaining unit by performing work regularly performed by them. Nothing, however, shall limit the performance of bargaining unit work by personnel outside the bargaining unit of work which such personnel have previously performed and similar work, or under any of the following circumstances:

In the instruction and training of employees.

In relief, or to replace an absent employee, or to accomplish work which bargaining unit employees have been permitted to decline.

To perform work requiring skills or abilities not available among employees.

In the event of breakdowns or emergencies, or to help straighten out problems.

At locations or in crews where there are three (3) or less bargaining unit employees.

In developmental work on, or testing of, equipment, products, services, or methods.

In non-overtime situations.

By service supervisors, service managers, chief electricians, and coal yard supervisors.

2.10 Copies of Agreement

The Company shall arrange to have copies of this Agreement printed in booklet form, and the Company and the Union shall share the printing cost in proportion to the number of copies that each orders for its own use.

ARTICLE III
UNION SECURITY

3.1 Union Security

All present employees of the Company covered by this Agreement who on the date of execution of this Agreement are members of the Union and those who become members during the life of this Agreement, shall, as a condition of continued employment, remain members in good standing for the term of the Agreement to the extent of paying the periodic dues uniformly required of all Union members as a condition of retaining membership. All employees covered by this Agreement who are hired by the Company after the date of execution of this Agreement shall, as a condition of continued employment, become members of the Union at the completion of their probationary period and remain members in good standing for the term of this Agreement to the extent of paying the initiation fee and the periodic dues uniformly required of all Union members as a condition of retaining membership.

3.2 Check-Off

The Company, where so authorized and directed by the employee in writing upon an authorization form meeting all requirements of law, will deduct from the wages of such employee Union dues in the amount(s) authorized by such employee, and as specified by the International Secretary-Treasurer, on one of such forms. Such deductions of regular monthly dues for a particular month shall be made from the first pay period of the succeeding month and shall be forwarded monthly to the International Secretary-Treasurer. In the event an employee has insufficient earnings due during the first pay period of any month, then such deduction shall be made from the first pay period thereafter in which the employee has sufficient earnings from which the deduction can be made. The Company will permit a Union designated representative to be introduced to a new employee after completion of his probationary period for a brief orientation at a time when it does not interfere with the duties of either.

The Company, where so authorized and directed by the employee in writing upon an authorization form meeting all requirements of law, will deduct from the wages of such employee political action committee contributions in the amount(s) authorized by such employee on one of such forms.

3.3 Law

This Article is intended to comply with the provisions of State and Federal law, and nothing herein contained shall require the Company to take any action in violation thereof. The Union agrees to indemnify and save the Company harmless from any claims, demands, suits or other forms of liability arising out of any action taken by the Company in compliance with this Article.

ARTICLE IV
MANAGEMENT

Except to the extent expressly abridged or limited by a specific provision of this Agreement, the Company reserves and retains, solely and exclusively, all of its inherent rights, functions and prerogatives of management as such rights, functions and prerogatives existed prior to the certification of the Union or the execution of this Agreement. Such rights, functions and prerogatives include, but are not limited to, the Company's right to establish, continue and change, from time to time, policies, practices and procedures for the conduct of the business; to determine products to be manufactured or sold and services to be rendered; to determine the number, location and types of its operations and the methods, processes, services and materials to be employed; to institute, change, curtail or discontinue facilities, processes, service methods, equipment, machinery, methods of production or operations; to subcontract; to assign work to employees in accordance with requirements determined by the Company; to make and enforce reasonable rules for the maintenance of discipline; to suspend, discharge or otherwise discipline employees for just cause; and otherwise to take such measures as the Company may determine to be necessary for the orderly, safe and efficient conduct of the business. Recognizing the desirability of avoiding any impediment to the exercise by the Company of its management rights, functions and prerogatives in a manner beneficial to the employees, it is agreed that no such right, function or prerogative shall be limited by any practice or course of conduct or otherwise than by the express provisions of this Agreement.

ARTICLE V
HOURS OF WORK

5.1 Normal Work Schedule

A. Except for employees at the Green River Power Station, the normal work schedule for full time employees will consist of five (5) consecutive days of eight (8) consecutive hours of work (interrupted only by an unpaid lunch break) Monday through Friday. The normal work schedule for full time employees at Green River Power Station will be as agreed to in negotiations and as in effect on the date of execution of this Agreement. Although the Company reserves the right to change such schedules, it agrees that if the changed schedule is permanent and will thereafter become the employee's regular schedule, the Company will notify the Union of its intention and afford the Union an opportunity to present its views before finally making its decision.

B. The anticipated schedule of working hours for the coming week for employees such as relief personnel who are not on a fixed schedule shall be posted no later than the end of day shift on Wednesday of each week.

C. "Workweek", as used in this Agreement, means seven consecutive days starting at 12:00 midnight on Saturday night and ending at 12:00 midnight on the following Saturday night. For employees at the Green River Power Station, workweek means seven consecutive days, starting at 6:00 am Monday and ending at 6:00 am on the following Monday.

D. This section provides for the normal scheduling pattern and shall not be construed as a guarantee of hours of work per day or per week or of days of work per week, nor a limitation on the scheduling of work per day or per week (including overtime).

E. In the event of a temporary change (not to exceed two (2) consecutive days) in an employee's schedule due to training or line switching, employees will be permitted to work until

the end of the employee's normal shift if the employee reports to his regular work station for work in appropriate dress, however, this provision shall not apply when an employee is required to be away from his normal work station overnight.

5.2 Sufficient Rest Time/Balance of Shift

When in the opinion of the Company, an employee has worked such an extended period of time as to impair his effectiveness or present a hazard to his health or safety, or to the health and safety of fellow employees, he may be required by the Company to leave work for a rest period of up to eight (8) hours. After sixteen (16) continuous hours worked an employee may request and will be granted a minimum rest period of eight (8) hours. Such rest period shall be taken in its entirety unless the employee is requested and agrees to return to work before the expiration of such eight (8) hour rest period. If such rest period overlaps the employee's regular hours on a regularly scheduled work day, the employee shall be paid at his regular hourly rate of pay for the hours which overlap unless the rest period was initiated by the employee in accordance with this Section. If the rest period ends within two (2) hours or less of the end of the employee's regularly scheduled shift, the employee may either return to work at his regular hourly rate of pay or not return to work and forfeit the remaining hours in his shift.

5.3 Lunch Period

Employees at Green River Power Station on continuous shift operations will be allowed a paid lunch break during their shift. Other employees at Green River Power Station will receive an unpaid thirty (30) minute lunch break near the midpoint of their shift. Other employees will receive an unpaid lunch break near the midpoint of their shift.

5.4 Wash Up Time

Nonoperating employees at the Green River Power Station will be allowed a five (5) minute wash up period just prior to their lunch break and a fifteen (15) minute clean-up period (tools and locker room) just prior to the end of their shift. However, this provision shall not be interpreted to permit employees to leave Company premises until the designated shift time is terminated.

5.5 Daylight Saving Time

An employee working a regularly stated schedule at the time the change is made to Daylight Saving Time (normally in the spring) and who only actually works seven (7) hours instead of his normal eight (8) because of the change shall receive pay for his normal eight (8) hours. An employee working a regularly stated schedule at the time the change is made from Daylight Saving Time (normally in the fall) and who actually works nine (9) hours because of the change, shall receive pay at the established premium rate for the ninth (9th) hour.

5.6 Continuation of Regular Shift Duties

Should an employee complete his regular shift of duty and be assigned to double shift or part shift, he will still be allowed to continue his regular shift of duties during any work week.

5.7 Reporting Time

An employee who is scheduled or notified to report for work on a regular shift and does report for work at the time specified without having been given actual notice of change of schedule, shall receive full pay at his regular rate for his scheduled (non-overtime) hours on that day, even though idle or sent home early because of delay or shortage of materials or for other reasons beyond his control. This provision shall not apply in the event that:

(a) Strikes or work stoppages by employees in the bargaining unit covered by this Agreement in connection with labor disputes, interfere with the conduct of normal operations; or

(b) An employee is not put to work or is released from work after having been put to work either at his own request or due to his own fault.

5.8 Emergency Call-Out

A. When an employee is called out to work, or voluntarily reports for and is allowed to work an emergency outside of his regularly established work schedule, he shall be paid a minimum of four (4) hours at the applicable overtime rate, even if the employee actually works less than four (4) hours. However, if an employee completes his work and is called out to work again before the four (4) hour minimum time has expired, he will not be entitled to another minimum four (4) hours pay for the second call out, but will be paid for the additional time actually worked beyond the four (4) hours minimum from the first call out.

B. This provision shall not apply to an employee who is notified prior to leaving the work area to report early, or if the work is a continuation of his regular shift.

C. Maintenance employees at the Green River Power Station who are called into work less than four (4) hours prior to their normally scheduled start time will be paid only for the hours actually worked outside their normal schedule at one and one-half (1 ½) times their hourly wage rate. Employees at the work site prior to their start time who are requested to begin work early will only be paid one and one-half (1 ½) times their hourly wage rate for those actual hours worked outside their normal schedule.

5.9 Planned Overtime

For planned overtime work by an employee on his scheduled day off, he will receive a minimum of four (4) hours' pay at one and one-half (1-1/2) times his straight time base hourly rate of pay, or his applicable rate including shift or other premium, if any.

5.10 Standby Pay

The Company agrees that, due to the current satisfactory responsiveness of employees in this union to call-outs, there will be no initial implementation of this provision, unless the employees in one or more of the areas described below voluntarily request to implement weekly Standby in their Area. If implemented, each Area may determine their own system of determining their Standby person, with emphasis on volunteerism but with an objective of sharing the workload.

Should the responsiveness of employees in any area become unsatisfactory, the Company reserves the right to implement this provision in the affected area. If the Company implements this weekly Standby, each Area will determine their own system of determining their Standby person, with emphasis on volunteerism but with an objective of sharing the workload.

Any standby system developed will be done through the union.

Within the workgroups where the Company is implementing standby in accordance with the second paragraph, the Company reserves the right to assign the standby person, if the union fails to develop an acceptable system within a reasonable time.

The potential Areas in Distribution Operations to be staffed with a weekly Standby person are as follows:

- Barlow
- Eddyville
- Morganfield/Sebree
- Earlington/Dawson Springs
- Greenville

Each employee who serves in a weekly Standby status, in exchange for agreeing to remain available and fit to respond to call outs during the week, will be paid eighty-five dollars ($85.00) per week. If an employee works on service calls outside his normal scheduled workday during his Standby week, he will be paid for such time worked in accordance with Article VI-Overtime.

If an employee is assigned in a Standby status for less than one (1) week, he will be paid one (1) hour's pay at his appropriate overtime rate in addition to time spent on any service calls for each day he serves in a Standby status for service calls.

5.11 Emergency electric restoration for another utility

An employee who performs emergency electric restoration work for another utility will be paid one and one half (1 ½) times his hourly rate for the first eight (8) hours worked in any one day and two (2) times his hourly wage rate for all hours worked over eight (8) in any one day. However, if that company's overtime pay practice would provide more wages, then the employee will receive the greater of the two.

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ARTICLE VI
OVERTIME

6.1 Purpose

This Article provides the basis for the calculation of, and payment for, daily or weekly overtime hours and shall not be construed as a guarantee of hours of work per day or per week or of days of work per week, nor a limitation on the scheduling of hours of work per day or per week (including overtime). Overtime pay shall be computed including shift differential, if any, and/or any other regular hourly payments, unless otherwise noted.

6.2 Overtime Pay

A. An employee shall be paid at the rate of one and one-half (1-1/2) times the employee's regular base rate of pay plus regular Shift Differential, if any, and any other regular hourly payments:

1) For work performed in excess of forty (40) hours in any one workweek.

2) For employees scheduled eight (8) hours per day, for work performed in excess of eight (8) hours in any normal twenty-four (24) hour workday except (a) if it is a change made through the exercise of Seniority rights (such as bidding, bumping, shift preference, etc.), or (b) in the case of the change of employees on continuous shifts from one schedule or shift to another.

3) For all continuous hours worked after the end of the employee's last previous regular shift by an employee during periods which commence more than eight (8) hours prior to the employee's next regularly scheduled starting time and continue into his regular hours on a regularly scheduled workday if the employee completes his regular shift on such workday. During the continuation of an emergency situation as determined by the Company, for pay purposes the continuity of the employee's work shall not be considered to be broken by short breaks for meals, refreshments, or rest periods authorized by his supervisor.

4) For work performed on the sixth day worked in the workweek and on the seventh day worked in the workweek, provided the employee works each of his scheduled workdays (excluding days on layoff) in the workweek or his absence (a) resulted from inability to work because of his illness or the illness of his spouse or child, when such case is substantiated by a doctor's certificate if requested by the Company, or (b) was time paid for but not worked under the provisions of this Agreement, or (c) was excused in advance for Union business.
5) Notwithstanding the provisions of section 6.2(2)(a), an employee in the operating groups at the Green River Power Station who is required by the Company to work sixteen (16) consecutive hours to facilitate shift preference change, the last eight (8) consecutive hours shall be compensated at applicable overtime rates. This provision shall not apply when an employee elects to change shifts resulting in the employee working sixteen (16) consecutive hours.

6) For employees in Maintenance at the Green River Power Station who are required to work preventative maintenance during non-outage situations will be paid one and one-half (1 ½) times their hourly wage rate for all hours worked outside their normal shift.

B. An employee shall be paid at the rate of two (2) times the employee's regular base rate of pay plus regular Shift Differential, if any, and any other regular hourly payments:

(1) For work performed in excess of sixteen (16) continuous hours.

(2) For work performed by an employee who is required to work on his last consecutive off day, provided he worked at least four (4) hours on his previous off day.

6.3 Non-Duplication

No overtime or premium pay will be pyramided or duplicated. In the event that overtime or premium pay is applicable to the same hours worked under any two or more provisions of this Agreement, only the single highest premium payment required under any provision shall be paid, and hours that are paid for at overtime or premium rates under one provision of this Agreement shall not be considered as hours worked for the purpose of computing overtime work under another provision (unless specifically provided in any case).

6.4 Cooperation

Recognizing that the nature of the Company's operations requires overtime from time to time, it is agreed that performing overtime work, daily or weekly when needed, constitutes a part of the duties and responsibilities of an employee's job.

6.5 Overtime Distribution

For employees at Green River Power Station other than those in Operations Groups (covered by §6.6 of this contract) and at locations other than Green River, the following will apply:

1. Subject to the requirement that an employee assigned overtime must be qualified to perform the work, when the Company assigns overtime to bargaining unit employees, it will be distributed equitably, averaged over a reasonable period of time, among employees permanently assigned to the classification at the location at which the overtime is assigned, provided such employees are available. (In the event qualified employees are not available or are permitted to decline such overtime, it may be assigned to such person and in such manner as the Company shall determine.)

2. At the end of each two (2) week period, an overtime list for each overtime group will be posted at that group's location.

3. An employee will be charged with any overtime he is permitted to decline and with any overtime that he would have been offered or assigned during periods when the Company honors his request that he not be offered or assigned overtime unless necessary.

4. Except for absent members of crews who are called to work overtime an employee will not be charged with overtime when he cannot be contacted. An employee who is absent for more than five (5) weeks will return with an amount of overtime equal to the average amount of other employees in his classification at the location.

5. An employee will be charged with overtime as set forth above among employees permanently assigned to his regular classification whether then working in or out of his regular classification.

6. It shall be the responsibility of an employee to bring any substantially adverse distribution of overtime to him (under normal circumstances, more than twenty-four (24) hours less than the amount charged to any employee in his classification at the location) to the attention of his supervisor, and after it is brought to his supervisor's attention, the Company shall correct any such inequality by the future assignment of overtime not later than the next reasonable opportunity for which the employee is available should he have accrued the least amount of overtime credit and otherwise to the available qualified employee who then has accrued the least amount.

7. Notwithstanding the provisions of Paragraphs 1 and 5 above, with respect to maintenance work at Green River only when the Company assigns overtime mandatorily, the Company will assign the work to the qualified available employee (including any relief operators then working maintenance) with the least amount of overtime actually worked. For the purposes of assignment of maintenance overtime, in determining the amount of overtime worked by a relief operator, overtime worked both in maintenance and as an operator shall be considered.

8. Whenever an employee performs work in excess of 2 hours beyond his normal quitting time of his normal scheduled shift, the Company will furnish or pay for the employee's meal, or meals, required during such hours of work.

9. When an employee successfully bids into a classification he or she will be charged the same overtime hours as that of the employee in the new classification with the most overtime hours. Overtime hours will not change when employees are reclassified to a higher rated position, as referenced in Section 15.2(G).

10. Overtime paid for safety meetings, meals, and other events sponsored by the Company

will not be counted as part of the total overtime, i.e., hours paid but not actually worked.

11. The overtime lists for all overtime groups will start with each employee at zero at the start of the pay period nearest the first of January.

6.6 Green River Power Station Operating Groups Overtime Work

I. General Information

1. Each time an operator is offered an overtime shift, it will be the responsibility of the Shift Supervisor on duty to see that all designated information is entered in the Overtime Log Book.

2. At the end of each one (1) week period, an overtime list will be posted on the Operator's Bulletin Board, grouped according to classification. In each classification, operators will be listed according to total overtime hours, with operator at the top having the least amount of total overtime hours. Total overtime hours will include hours worked plus hours rejected (with exceptions as noted later). Where a tie exists, the listing will be according to seniority. Operators may volunteer to be excluded from being offered overtime assignments. However, they remain obligated to work forced overtime assignments.

3. Any operator on vacation, holiday, union business, off sick or on STD will not be offered overtime and his or her total overtime will remain unchanged. However, an employee who is absent for more than five (5) weeks will return with an amount of overtime equal to the average amount of other employees in his or her classification.

4. In no case should an operator work more than sixteen (16) consecutive hours, unless an emergency exists.

5. The Shift Supervisor on duty has the responsibility of seeing that the layover operator is furnished necessary meal or meals. The layover operator has the option

of furnishing his or her own meals and receiving one hour extra pay if the layover shift is 8-4, or one-half hour extra pay for the 4-12 or 12-8 shift. Overtime operators will furnish their own meals

unless the overtime results in double shift, in which case the same rules apply as for a layover. If a layover operator chooses a meal instead of an extra one-half hour overtime pay then the Shift Supervisor should call a local restaurant for a pick-up meal. If operating conditions permit, the Shift Supervisor will allow the layover operator to pick up his or her meal when ready. If, in the opinion of the Shift Supervisor, the layover operator should not leave, then the Shift Supervisor will designate someone else to pickup the meal for him or her. A Company truck will normally be available. If the layover operator is on a special diet that cannot be obtained at a local restaurant, then the Shift Supervisor should, if at all possible, allow him or her to pick up a meal at home (in this case, he or she will not be allowed extra pay for his or her meal).

6. When an operator is promoted, he or she will be charged the same overtime hours as that of the operator in the new classification with the most total overtime hours.

7. Any operator working with Maintenance personnel may be requested from time to time to work overtime. This will be charged to the operator as overtime worked or rejected.
8. The overtime list will start with each operator at zero at the start of the pay period near the first of January as referenced in Article XXV, Section A.

9. Overtime paid for safety meetings, meals, and other events sponsored by the Company will not be counted as part of the total overtime, i.e., hours paid but not actually worked.

10. Should an operator be offered an overtime shift which would give him or her a double shift and he or she had worked a double shift the day before, the operator

may reject the second double shift without it adding to his or her total overtime hours.

II. Overtime Assignments

The following steps will be taken when an operator is needed on an overtime basis.

A. Scheduled Procedure, Full or Partial Shifts

When the Company has at least eight (8) hours notice prior to the time the overtime is to begin the overtime will be treated as scheduled.

Operators will be offered the overtime beginning with the senior operator in the job classification required who has the least amount of total overtime. From this point until eight (8) hours before the overtime shift starts, one (1) call will be made before calling the next operator.

In the event that an operator is to be offered an additional overtime shift(s) in the same classification and on the same shift as one that the shift supervisor was unable to reach him or her for, then one call to that operator will be made for each additional shift(s) before calling the next operator.

If no operator is obtained in the job classification required then the Company will go to the next higher Bargaining Unit classification(s) and proceed as per this section.

If no operator is obtained using this procedure and at least one call has been made to each available Bargaining Unit operator, the operator on duty in the job classification required, with the least amount of overtime actually worked will layover and he or she will not be charged with the previous rejection.

It is recognized that there may be times when the operator on duty with the least amount of worked overtime is physically unable to perform his or her duties for an additional shift. In this case the next operator on duty in the job classification required with the second least amount of worked overtime will layover. If all operators in the job classification required are physically unable to perform, the Company will go to the next higher classification(s) and proceed as per this section beginning with the operator on duty in that classification with the least amount of worked overtime.

When the Company finds it necessary to call-in an operator for less than eight (8) hours it will be considered as a call-in, partial shift. The operators in the job classification required working the next shift will be called beginning with the senior operator who has the least amount of total overtime. If no operator is obtained using this procedure, the overtime selection will follow the Call-in Procedure.

B. Layover Procedure

When the Company has less than eight (8) hours notice prior to the time the overtime is to begin the overtime will be treated as a layover.

The operators on duty in the job classification required will be offered the overtime beginning with the senior operator who has the least amount of total overtime.

If no operator is obtained using this procedure the overtime selection will follow the Call-In Procedure.

C. Call-In Procedure

When the Company has less than eight (8) hours notice prior to the time the overtime is to begin and the Layover Procedure (for that particular job classification) is exhausted the overtime will be treated as a call-in.

The operators in the job classification required will be offered the overtime shift beginning with the operator who is on top of the list established in 6.6.2. One (1) call will be made before calling the next operator.

If no operator is obtained by the Call-In Procedure (for that particular job classification), the Company will go to the next higher Bargaining Unit Classification(s) and proceed as per the Layover Procedure. Operators who volunteer to be excluded from being offered overtime assignments will not be called, but will be charged with a reject.

If no operator is obtained using this procedure and at least one call has been made to each available Bargaining Unit Operator, the operator on duty in the job classification required, with the least amount of overtime actually worked per the list established in 6.6.2, will layover and he or she will not be charged with the previous rejection.

It is recognized that there may be times when the operator on duty with the least amount of worked overtime is physically unable to perform his or her duties for an additional shift. In this case the next operator on duty in the job classification required with the second least amount of worked overtime will layover. If all operators in the job classification required are physically unable to perform, the Company will go to the next higher classification(s) and

proceed as per this section beginning with the operator on duty in that classification with the least amount of worked overtime.

ARTICLE VII
HOLIDAYS

7.1 Holidays

A. The following will be considered holidays for the purposes of this Agreement:

New Years Day
Good Friday
Memorial Day
Fourth of July
Labor Day
Thanksgiving Day
Friday after Thanksgiving
Christmas Eve
Christmas Day

2 Floating Holidays are available during the calendar year for current employees. During the first year of employment floating holidays will be pro-rated according to the following schedule:

- Hired before July 1, employees will receive 16 hours Floating Holiday
- Hired between July 1 and October 31, employees will receive 8 hours Floating Holiday
- For those hired on or after November 1, employees will not be eligible for their floating holidays until January 1 of the following year.

B. Floating holidays will be taken in each calendar year on a day mutually agreed upon between the employee and the Company.

C. For employees scheduled Monday through Friday, if one of the above designated holidays falls on a Saturday, it shall be recognized on the preceding Friday (except that when Christmas Day falls on a Saturday, Christmas Eve and Christmas Day shall be recognized on the preceding Thursday and Friday), and if one of the above designated holidays falls on a Sunday, it shall be recognized on the following Monday (except that when Christmas Eve falls on a Sunday, it shall be recognized on the preceding Friday).

For employees scheduled other than Monday through Friday, (including employees who alternately work Monday through Friday and Tuesday through Saturday schedules), when a holiday falls on an off day, it shall be recognized on the next regularly scheduled day of work except in the case of two consecutive holidays such as Thanksgiving Day and Friday after

Thanksgiving and Christmas Eve and Christmas Day, in which the following procedure shall apply:

If both holidays fall on an employee's off days, the first holiday shall be recognized on his last regularly scheduled day of work preceding the holidays, and the second holiday shall be recognized on the first regularly scheduled day of work immediately following the holidays. If the employee is scheduled off on only one of the holidays, then (a) if he is scheduled to work the first holiday, the second holiday shall be recognized on his first regularly scheduled day of work following the holidays, and (b) if the employee is scheduled to work the second holiday, then the first holiday shall be recognized on his last regularly scheduled day of work immediately preceding the holidays.

In all cases, if an employee is regularly scheduled to work on one of the above designated holidays, the holiday shall be recognized on that day.

7.2 Holiday Work

A. An employee who is required by the Company to work on a holiday will be paid at the rate of one and one-half (1-1/2) times the employee's normal straight time hourly rate (including regular Shift Differential, if any, and any other regular hourly payments), for the first eight (8) hours worked, in addition to holiday pay, if the employee is entitled to holiday pay as such, or in lieu thereof, such employee may work at his normal straight time hourly rate (including regular Shift Differential, if any, and any other regular hourly payments) on the holiday and be absent with holiday pay on another mutually agreed upon day. No additional holiday may be accumulated until such holiday is utilized except with prior consent of the Company. An employee will be paid at two (2) times his hourly wage rate for all hours worked over eight (8) on a holiday.

B. Notwithstanding the foregoing Paragraph A, employees who are regularly scheduled to work in six (6) or seven (7) consecutive day periods and who are required to work

on a holiday may accumulate and "bank" up to two (2) holidays to be used in conjunction with regularly scheduled

vacations or at other times mutually agreed upon in advance, which "banked" holidays, (1) may be carried forward into the next succeeding calendar year and (2) will not affect such an employee's option as set forth in Paragraph A with respect to a subsequent holiday while he has such two holidays "banked". If, however, while such an employee has two holidays "banked", he elects to be absent without pay on another holiday in lieu of receiving pay for working on such day, then such third accumulated holiday must be utilized prior to the next holiday.

7.3 Eligibility

A. To be eligible to receive holiday pay an employee must have worked in the workweek in which the celebrated holiday falls, or be on paid sick leave for such week unless (a) his absence resulted from inability to work by reason of illness or injury, for which he is not compensated, verified by a doctor's certificate if requested by the Company, or (b) he was on paid vacation during such week, or (c) he was on leave for union business during such week, in any of which cases, he must have worked either in the week immediately preceding or the four (4) weeks immediately following the workweek in which the celebrated holiday falls.

B. If an employee is scheduled to work on any holiday recognized herein and fails to report or perform his scheduled work, he shall become ineligible for pay for the unworked holiday unless he has failed to report or perform such work because of sickness or because of death in the immediate family or for comparable good cause.

7.4 Holiday During Vacation

When such a holiday for which an employee is eligible for holiday pay occurs during an employee's vacation, the employee will be granted an extra day vacation time.

7.5 Holiday During Sick Leave

When a holiday for which an employee is eligible for holiday pay occurs on a day for which an employee would otherwise receive sick pay under the Company's program, he will receive the holiday pay and no charge will be made against his paid sick leave days.

ARTICLE VIII
VACATIONS

8.1 Amount of Vacation

Effective January 1, 2000, eligible employees will earn vacation from date of hire based on years of service in accordance with the following schedule:

Vacation Earned	Completed Years of Service Attained During Calendar Year
5 days	Maximum in year of hire
10 days	Years 1-4
15 days	Years 5-14
20 days	Years 15-24
25 days	Years 25 and above

Such employees on a forty (40) hour workweek shall be paid the equivalent of forty (40) hours at their straight time hourly base rate of pay plus regular Shift Differential, if any, and any other regular hourly payments, for each week of vacation. Such employees who normally work more than twenty (20) but less than forty (40) hours per week (a part-time employee, should such be included in the bargaining unit during the life of this Agreement) shall be eligible for one-half the normal vacation entitlement (earned/accrued).

8.2 Eligibility

A. To qualify for vacation in the following year, an employee must be active on the payroll as of December 31. An exception to this requirement applies to those employees who are on approved Family and Medical Leave. A full-time employee to be eligible for a vacation must have worked not less than twelve hundred forty-eight (1248) hours during the twelve (12) months next proceeding the date he first becomes eligible to take such vacation. A part-time employee to be eligible for a vacation must have worked at least seventy-five percent (75%) of the number of hours an employee on his weekly schedule would work in a year. For purposes of this Section 8.2, in calculating the number of hours worked, there shall be included his normal workday for days for which he is absent but for which he is paid vacation pay, holiday pay, paid sick leave, short term disability, funeral leave, jury duty, military leave or workers' compensation supplement.

B. An employee reinstated from inactive status shall become eligible for vacation based on his or her anniversary date:

- An employee returning to work from January 1 through June 30 is eligible for earned vacation during the calendar year. Such employee must work three (3) continuous months before being eligible for vacation pay.
- An employee returning to work on or after July 1 is ineligible for vacation during the calendar year.

C. Employees hired directly by the Company to fill temporary positions (not hired as temporaries through contractors) who later become regular employees of the Company are eligible for vacation accrual retroactive to the beginning of their temporary employment with the Company.

D. An employee hired between January 1 and June 30 is eligible for 5 days of vacation during that calendar year. Such employee must work three (3) continuous months before being eligible for vacation pay. An employee hired on or after July 1 is ineligible for vacation during the initial calendar year of employment. After the initial calendar year of employment, an employee can take vacation effective January 1 or upon three (3) continuous months of active service, whichever is later, based upon the above schedule.

E. Employees who are rehired accrue vacation at the same rate as when they left employment if they were employed for one year of continuous service prior to separation and if the separation was for one year or less.

8.3 Scheduling of Vacations

A. An employee's vacation will, to the extent reasonably practicable, be granted at the time most desired by the employee in order of Seniority among those employees with whom his vacation must be coordinated, but the final right to schedule vacation is reserved to the Company in order to assure efficient operations.

B. Vacations will be taken at least one workweek at a time except (1) with the consent of the Company, or (2) an excused absence for legitimate reasons may, at the request of the employee, be charged against any vacation to which he is then entitled.

C. Relief operators at the Green River Generating Station not on a fixed schedule who schedule five (5) consecutive days off on Monday through Friday shall be guaranteed the Saturday and Sunday before and after such days off as off days, for a total of nine (9) days.

8.4 Accumulating Vacations

Vacation time may not be accumulated from one year to the next, and vacations earned as of any January 1 must be liquidated by time off by December 31 of that same year, except that with prior notification to the responsible manager, an employee may defer up to five days of vacation to the following calendar year.

8.5 Vacation Pay at Separation

An employee who quits, dies, retires or is discharged on or after any January 1 and without having received the vacation for which he became eligible upon such date, will be

entitled to his vacation pay upon termination of employment. Any such payment due an employee who has died shall be made to the person designated as beneficiary on his group life coverage, if living, otherwise to the employee's estate. No employee leaving the employment of the Company during any calendar year shall be entitled to any vacation pay in the following year.

8.6 Pay in Lieu of Vacation

An employee with at least four weeks of vacation eligibility (including carry-over) may "sell back" one week of vacation after they have taken two weeks of vacation and carried over one week. Payout for such a week of worked vacation will occur in February of the following year.

8.7 Vacation During Illness, Disability, or Personal Leave of Absence

A. If an employee goes on paid sick leave or becomes unable to work because of compensable occupational injury prior to the time his vacation is scheduled to commence, his vacation will be rescheduled later in the year, except that an employee on paid sick leave or Short Term Disability may, at his option, cease receiving sick pay or Short Term Disability pay and take his vacation as previously scheduled. The vacation of an employee who becomes ill or is injured after working his last shift prior to vacation will not be rescheduled, and he will not be eligible for any sick pay until such scheduled vacation has expired. However, at the sole discretion of the Company, vacation may be restored to an employee and rescheduled at a later date.

B. An employee on paid sick leave or Short Term Disability may, upon advance written request, elect at the end of the calendar year to cease receiving sick pay or Short Term Disability pay for any unused vacation period in order to avoid loss of vacation pay. An employee disabled as the result of a compensable occupational injury or who is receiving long term disability insurance payments at the end of a vacation year and is unable to work during any

unused vacation period as provided in Section 8.6, will not receive pay for the vacation not taken, except as provided in Section 8.7C.

C. In the year in which an employee incurs an occupational injury or illness, after the application of Section 8.4, the employee shall receive payment for any remaining unused vacation in an amount sufficient to make up the difference between what the employee received from workers' compensation insurance or Short Term Disability pay and the employee's regular straight time wages assuming a 40-hour work week.

D. An employee will earn vacation during approved personal leaves of absence on a prorated basis as follows:

- an employee on a PLOA of one full month to three full months will earn 75 percent vacation benefit for the following year, based upon the above schedule; and
- an employee on a PLOA of four to six months will earn 50 percent vacation benefit for the following year, based upon the above schedule.

8.8 Vacation at Retirement

Any employee who retires may elect to work during all weeks of any vacation to which he may be entitled in the year of retirement, and for each such week of vacation worked, shall receive with his final payroll check additional compensation in an amount computed on the same basis as is then employed in computing the compensation paid to other employees who work during one week of their vacation under Section 8.6 above.

ARTICLE IX
SENIORITY

9.1 Seniority Recognition

In cases of filling permanent vacancies, decrease of force and recalls from layoff, consideration shall be given to length of continuous service, all as specifically set forth in various sections of this Agreement dealing with such events.

9.2 Definitions

A. Bargaining Unit Seniority

For all purposes of this Agreement, an employee's bargaining unit seniority ("Seniority") shall date from his first day of work following his employment with the Earlington Operations, Areas 1 (Parkway) and 2 (Green River) of the Company or his last reemployment if his continuous service has been broken. An employee of the Earlington Operations, Areas 1 (Parkway) and 2 (Green River) in the bargaining unit on the effective date of the first contract shall have Seniority equal to his continuous service with the Company in any of its regions in any position. Any employee of the Company who accepts transfer into the bargaining unit covered by this Agreement following the effective date of the first contract shall retain his previous Company service for computing vacation, pension and insurance benefits but shall be considered as a new employee for all other purposes of this Agreement.

B. Qualified

Wherever used in this Agreement "qualified" shall mean that the employee has the ability to perform the required duties of the job on a regular basis under the degree of supervision normally given to employees in the job and to perform those duties safely and efficiently.

9.3 Seniority List

A seniority list showing the Seniority of each employee was posted under the Collective Bargaining Agreement effective October 9, 1977. The Company will revise such list from time to time as necessary for it to be kept current. It shall be the responsibility of the employees to bring any error to the attention of the Company, with a copy to the Unit Secretary.

9.4 Probationary Employees

A newly hired employee (or an employee rehired after loss of Seniority) will be considered a probationary employee and will not accrue any Seniority until he has actually worked at least forty (40) days. In exceptional cases, the Company shall have the right, upon notice to the Union, to extend the probationary period for an additional period not to exceed twenty (20) days actually worked. During the employee's probationary period the Company may terminate the employee with or without cause and such termination shall not be subject to review in the grievance or arbitration procedure. During the probationary period, the Company may from time to time transfer a probationary employee or assign various duties for the purpose of determining his suitability for permanent employment. Upon satisfactory completion of his probationary period, an employee will be credited with Seniority in accordance with Section 9.2(A).

9.5 Termination of Seniority

An employee shall lose all Seniority with the Company and all rights under this Agreement (except for previously accrued pension and insurance benefits, if any, to the extent specifically provided elsewhere) upon the occurrence of any of the following:

(A) Resignation or quit by the employee for any reason

(B) Discharge for just cause

(C) Layoff for twelve (12) consecutive months, or the length of the employee's Seniority, if more at the start of his layoff, to a maximum of three (3) years

(D) Absence for two (2) consecutive working days without having notified the Company unless impossible to do so, and furnished a satisfactory explanation within such period

(E) Fails to notify the Company of his intention to return to work from layoff within ten (10) days (Saturdays, Sundays and Holidays excepted) after mailing of notification by registered or certified mail (return receipt requested) to the last address shown on the Company records (and copies of said notice having also been given to the

Union) or fails, without reasonable excuse, to report for work at the time designated in the notice

(F) Failure to return to work from absence due to sickness or injury within twelve (12) months after the last day of active employment, or the length of the employee's Seniority, if more at the time his absence commences, to a maximum of three (3) years; provided, that the Seniority of any employee with two (2) years Seniority or more at the time such an absence commences shall not terminate for so long as he (1) receives sick pay under the Company's sick pay plan, or (2) receives regular periodic payments under the Company's long term disability insurance program. If the job he held at the time the absence commenced has been permanently filled during his absence or is otherwise no longer available, for the purpose of reclaiming his job or in selecting another job in the manner as if he had been laid off from his old job at the time of his return as provided in Section 10.1, such an employee shall not be considered to have continued to accrue Seniority during the period of his absence in excess of three (3) years

(G) Acceptance of wages or other compensation for services rendered for others, or accrual of income from self-employment, (other than earnings the employee would have received even if he had not lost time from work, such as from his farm, etc.) during leave of absence unless such payment was from the Union or was authorized in writing by the Company in advance

(H) Failure to return at or prior to the expiration of a leave of absence, if possible, or failure to notify the Company of his inability to return if such notification is possible.

(I) Transfer out of the bargaining unit as provided in Article XIX

(J) Transfer out of the Earlington Operations, Areas 1 (Parkway) and 2 (Green River)

(K) Absence for a period in excess of that provided in Section 16.6 relating to pregnancy

(L) Retirement

(M) Death provided, however, nothing in this Section 9.5 shall operate to deprive any employee, or his heirs, whose Seniority is terminated by reason of his retirement or death, of benefits, if any, accrued prior to such retirement or death.

9.6 Compensable Disability

Notwithstanding the provisions of Section 9.5(F), the Seniority of any employee covered by this Agreement shall not be broken so long as he receives regular periodic payments under Workers' Compensation for disability incurred during the course of his employment with the Company which prevents his return to work. If the job he held at the time the absence commenced has been permanently filled during his absence or is otherwise no longer available, for the purpose of reclaiming his job or in selecting another job in the manner as if he had been laid off from his old job at the time of his return as provided in Section 10.1, such an employee with five (5) years of Seniority or more at the time his absence commences shall continue to accrue Seniority during the entire period of such absence, but an employee with less than five (5) years Seniority at the time his absence commences shall not be considered to have continued to accrue Seniority during the period of his absence in excess of three (3) years.

9.7 Identical Hiring Dates

When two (2) or more employees in the bargaining unit have identical hiring dates or dates of transfer into the bargaining unit, Seniority shall be awarded in the alphabetical order of the spelling of their names, surnames listed first.

9.8 Temporary Employees

Temporary employees shall have the same status as Probationary Employees for the full duration of their temporary employment and shall accrue no Seniority of any kind. "Temporary Employees" shall be:

A. Those who are hired on jobs at or below the General Laborer classification for an agreed and limited period of time (not more than ninety (90) days) in order to fill temporary needs for additional personnel resulting from absence of regular employees by reason of vacations, sickness or other cause; or

B. Part-time help such as grass-cutters at various locations in the Earlington Operations, Areas 1 (Parkway) and 2 (Green River) who do not regularly work more than twenty-four (24) hours per week; or

C. Employees of other companies (customers of Kentucky Utilities Company) whose only function shall be to operate switches at Sub-Stations and other remote locations. However, it is specifically understood and agreed that the operation of Company owned switches will be the work of employees in the bargaining unit covered by this Agreement should it be necessary to call someone out at night to perform such function.

Should the status of a Temporary Employee be changed to that of a permanent employee in the bargaining unit, his Seniority shall date from the date of such change of status, except that the date from which the employee has continuously worked a regular schedule of at least twenty (20) hours each week will be considered as the date of employment for the purposes of determining vacation. However, no sick leave days will be accrued to any employee's account for the time worked as a temporary employee.

ARTICLE X

REDUCTION AND RESTORATION OF FORCES

10.1 Permanent Layoff

The following procedure shall be followed in a reduction of forces:

(A) If the number of employees in a particular classification at a location is to be reduced, but some retained, employees will be reduced, in inverse order of Seniority, provided that the remaining employees are qualified for the work to be performed.

(B) A surplus employee may upon reduction displace an employee holding a job:

(1) for which he is qualified, and

(2) which is at the same or lower rate than the job as to which he is surplus (except that an employee may return to a higher classification formerly held), and

(3) which is either (a) held by an employee with less Seniority at the surplus employee's location or at any location close enough to his residence so he can meet his normal work schedule and such emergency call-out requirements as are inherent in the job (it being specifically agreed that, except with the consent of the Company, members of service organizations must live in the service area served), or (b) held by an employee with the least Seniority in a classification at any other location in the bargaining unit with the understanding that to do so would require a change of residence, or accept layoff in lieu thereof.

(C) Should the surplus employee not have previously qualified on the job he chooses under the above procedure, no training time will be allowed. However, such employee shall be oriented in the job requirements and will be given up to maximum of five (5) working days to display his qualifications, or lack thereof, should there be good cause to believe he can perform the work on the job satisfactorily due to knowledge and skills developed on other jobs with the Company.

10.2 Rates on Demotion

When an employee is demoted in a reduction of forces, he will be paid at the lower of (a) the top of the rate range of the job to which he has been demoted or (b) the rate that he was being paid on the job from which he was demoted.

10.3 Notice of Recall

Recall of an employee after a layoff shall be in writing and mailed to the employee's last known address by certified or registered mail as it appears on the Company's records. If an employee on layoff changes his address, he must notify the Company in writing by certified or registered mail with a copy of said notice being mailed to the local Union.

10.4 Restoration of Forces

(A) In the restoration of forces, employees shall be recalled in order of Seniority to the jobs they held before the reduction of forces (if available) or to other jobs they have previously held or for which they are otherwise qualified, provided that the employees recalled must be qualified for the work to be performed.

(B) Should the Company decide to recall an unqualified employee to attempt to train for a vacancy, it will give preference to the senior employee on layoff whose prior experience, work record, skill and ability, and demonstrated physical and mental capacities indicate that he is capable of becoming qualified within a reasonable period.

10.5 Notification of Layoff

When a reduction in working force becomes necessary and employees are to be reduced in classification or laid off, the concerned employees and the Union shall be given not less than forty-eight (48) hours' notice unless an emergency condition beyond the control of the Company makes such notice impossible.

10.6 Retention of Officers and Committee

The Unit President, Unit Secretary and Unit Grievers (should the Unit Griever remain in the geographic area he represents), will not be released from active employment in a reduction of force as long as work for which they are qualified to perform is available in the bargaining unit.

ARTICLE XI

EMPLOYMENT FOR HANDICAPPED EMPLOYEE

A. Notwithstanding the Seniority provisions of this Agreement, the Company and the Union may mutually agree to fill a vacancy of any length by assignment of an employee during the time he is handicapped, recuperating from any accident or illness or otherwise is unable to perform the duties of his regular job but is qualified to perform the needed work.

B. An employee, who is injured or acquires a work-related illness in the course of his employment and made subject to the provisions of the Kentucky Workers' Compensation laws and as a result thereof loses his ability to return to his regular job, may use his Seniority to displace a junior employee on any equal or lower rated job (provided he is released by the Company doctor to perform the duties of this job) in the same manner and with the same effect as if he had been released for lack of work under the provisions of Section 10.1 of this Agreement.

ARTICLE XII

GRIEVANCE PROCEDURE

It is agreed that any employee may discuss any problem or complaint with his supervisor on an informal basis, with or without the presence of his Grievance Committeeman or Steward and without resort to the grievance procedure.

12.1 Grievance Procedure

Any difference arising as to the application or interpretation of the provisions of this Agreement shall constitute a grievance and shall be settled in the following manner:

Step 1

A. An employee who has a grievance shall present the grievance orally to his immediate supervisor, with or without the presence of his Grievance Committeeman or Steward, within five (5) days after the complaining employee knew, or by reasonable diligence should have known, of such incident.

B. In the settlement of a grievance, the Company shall not enter into any agreement with any individual employee covered by this Agreement in conflict with the terms of this Agreement which will have any effect on the rights of other employees, and any settlement under any such private agreement will not constitute a precedent should a similar situation arise in the future.

C. If the grievance is not resolved to the satisfaction of the employee and it is desired that the grievance be considered further, the employee or his Grievance Committeeman or Steward may immediately file a written grievance with such supervisor. In any event, regardless of when the employee presents it orally to his immediate supervisor, or knows, or should have known, of the incident, such written grievance must be presented not more than fifteen (15) days next following the incident that caused the grievance (unless a different time is provided elsewhere in this Agreement for the particular type of grievance). The written grievance shall state the nature of the incident, the Section or Sections of this Agreement upon which the grievance is based and the redress or relief that is sought, and shall be signed by the employee and his Grievance Committeeman or Steward. The supervisor, or his designee, will discuss the grievance with the employee and his Grievance Committeeman or Steward and will give his answer within five (5) days after receipt of the written grievance. If the immediate supervisor and the Grievance Committeeman or Steward, at such meeting, feel the need for aid in arriving at a solution, they may, by agreement, invite such additional Company or Union representatives or witnesses as may be necessary and available to participate in further discussion.

Step 2

If the Step 1 supervisor, or his designee, does not give his answer within the prescribed time or if the answer is unsatisfactory to the Union and it is desired to appeal the grievance for further consideration, an appeal may be filed within five (5) days after the answer (or within five (5) days of expiration of the five (5) day answer period if no answer is given) with the person who supervises the Step 1 supervisor, signed by the employee's Grievance Committeeman. Such supervisor, or his designee, will discuss the grievance with the employee and the Grievance Committeeman and will give his answer in writing within five (5) days after the meeting.

Step 3

If the answer of the Step 2 supervisor, or his designee, is unsatisfactory to the Union and it is desired to appeal the grievance for further consideration, an appeal may be filed within five (5) days after receipt of the answer with the manager of the Step 2 supervisor, signed by the employee's Grievance Committeeman. The manager or their designee(s), will discuss the grievance in a meeting with the employee, the Grievance Committeeman and the International Union Representative, and will give an answer in writing within five (5) days after the meeting.

12.2 Grievance Meetings

Grievances to be handled through the grievance procedure should be taken up at such time of day as will least interfere with the regular working hours of the employees involved. If the Company finds it more convenient and practical to conduct such proceedings during regular working hours, and the Union representative is agreeable to meeting at such time, then Union grievance representatives who are called from their regular duty will be paid their regular wages as though they were on regular duty.

12.3 Grievance Committee

The Union's Grievance Committee shall consist of regular employees of the Company covered by this Agreement selected by the Local Union to represent major geographic groupings of employees. The initial major geographic groupings are considered to be at:

Barlow/Eddyville
Morganfield/Sebree
Earlington/Dawson Springs
Greenville
Green River

but said groupings may change with the addition or deletion of department and/or shift assignment of employees covered by this Agreement, but not to exceed five (5) in total. One (1) Grievance Committeeman shall be elected by the Local Union membership to represent each of said major geographic groupings.

In large areas and/or on shifts at the Green River Power Station where no Grievance Committeeman is employed, a Steward will be appointed as determined by the Local Union so that there will be at least one (1) Grievance Committeeman or Steward on each active shift. The Steward will act as an assistant to the Grievance Committeeman and be limited to the handling of grievances through Step 1 only.

During his term of office, should a Grievance Committeeman or Steward cease to be employed within the major group he represents, the office of Grievance Committeeman or Steward representing that group shall become vacant and shall be filled by the Local Union with a permanent employee of said group.

The Local Union President and Unit President shall be considered as a member of the Local Union Grievance Committee in addition to the Grievance Committeemen provided for above.

The Union shall furnish to the Company a list of its Officers, Grievance Committeemen and Stewards, and keep such list current.

12.4 Time Limits

A grievance that is not filed, appealed or referred to arbitration within the prescribed time limits shall be considered settled and shall not be processed in any subsequent steps of the grievance or arbitration procedure. If the second or third step supervisor does not timely answer, the Union can demand an answer by giving notice by registered or certified mail, return receipt requested, to the corporate labor relations manager. If no written answer is given in person or by posting in the mail within five (5) days after receipt of such demand, the particular grievance shall be deemed to be granted but without precedent.

12.5 Calculation of Time

The term "days" as used in this Article XII and the following Article XIII shall be understood and agreed to exclude all Saturdays, Sundays or Holidays occurring in each such calculation.

12.6 Group Grievances

In the event more than one employee desire to file identical grievances, either the Grievance Committeeman or Steward for the area in which the alleged grievance has arisen, or one of the aggrieved employees selected by the others, may file and process the grievance on their behalf as a class, provided the employees involved are adequately identified in the initial written grievance.

12.7 Union Grievances

A. The Union may file a grievance at Step 3 with regard to any obligation of the Company to the Union as such, as opposed to its obligations to the individual employee(s). Also in the

event an employee dies the Union may process any claim he would have had relating to any money due under any provision of this Agreement. In processing such claim on behalf of a deceased employee, the fifteen (15) day time limit for filing the initial grievance shall be waived.

B. In the event the Union believes that an interpretation contrary to the terms of this Agreement has occurred with respect to one or more employees, which interpretation, if established as a practice, might adversely affect other employees in the future, if the directly affected employees fail to file a grievance, then the Union may file a grievance in its own name at Step 2 for the purpose of obtaining a prospective determination with respect to employees generally.

12.8 Expedited Procedure

Notwithstanding the procedures set forth in this Article, the parties may by agreement omit any Step or Steps and proceed to a higher Step.

12.9 Extension of Time Limits

It is understood and agreed that any time limits specified in this Article XII and the following Article XIII may, and should be, extended for good reason shown. The period during negotiations for an extension or renewal of this Agreement shall specifically be deemed as requiring a liberal interpretation of this Section.

ARTICLE XIII
ARBITRATION PROCEDURE

13.1 Arbitration Procedure

If the Step 3 answer of the Plant General Manager, the Manager Substation Construction and Maintenance, the Manager Electric System Planning Engineering and Metering, or the Manager Earlington Operations, or their designee(s), is unsatisfactory to the Union, the Union may refer such grievance to arbitration by delivering to the Manager, Corporate Labor Relations, within twenty (20) days after receipt of the answer, written notification that it desires to arbitrate the grievance. If the Company and the Union are unable to agree to an arbitrator, the Company and Union shall jointly request the Federal Mediation and Conciliation Service to provide a list of seven (7) qualified arbitrators who have training or experience in the subject of the dispute in question. The representatives of the parties shall either agree to an arbitrator on the list or select one by each party's alternately striking a name from the list until one name remains. More than one grievance may be submitted to the same Arbitrator if a multiple submission is agreeable to both parties.

13.2 Arbitration Hearing

The arbitration hearing shall be scheduled for a date as soon as mutually agreeable but within sixty (60) calendar days of the date that the Arbitrator is selected by the parties, provided the Arbitrator is available. The arbitration hearing shall be held at the Green River Power Station or the Company's District Office nearest to where the grievance arose or at a place mutually agreed upon by the Company and the Union or, if they are unable to agree, the Arbitrator shall select a neutral place in Madisonville, Kentucky for the hearing.

13.3 Duties of the Arbitrator

It shall be the duty of the Arbitrator to hear and render a decision on a dispute submitted to him in accordance with the terms of this Agreement. The Arbitrator shall regard the provisions of this Agreement as the sole and complete understanding governing the relationship of the parties, and it shall be his function to interpret and apply the specific provisions of this Agreement. The Arbitrator shall not supplement, enlarge, diminish or alter the scope or meaning of any provisions of this Agreement, nor entertain jurisdiction of any subject not covered hereby.

The decision and award of the Arbitrator shall be final and binding on the Company, the Union and the employees.

13.4 Costs of Arbitration

The compensation and expenses of the Arbitrator shall be borne equally by the parties. The compensation and expenses, if any, of witnesses and other participants in the arbitration shall be borne by the party desiring or requesting their presence, except that an employee at the Green River Power Station or an employee in the district where the grievance arose who is a witness may appear during his normal working hours for the time necessary to give his testimony only without loss of pay.

13.5 Arbitrator's Decision

The Arbitrator shall be jointly requested to render a copy of his decision to each party in writing within thirty (30) calendar days from the date of close of the hearing, or the filing of briefs, if any.

ARTICLE XIV
DISCIPLINARY SUSPENSION AND DISCHARGE

While it shall remain the policy of the Company to warn employees for minor infractions before taking disciplinary action or discharging them, it is understood that certain major offenses may be cause for immediate discipline, including discharge. Grievances involving discharge shall automatically be referred to Step 3.

In the event any employee is called before a Company representative for the purpose of being reprimanded or receiving disciplinary action, he will be, if he so chooses, allowed to have a Local Union representative present. In the event the Company intends to suspend or discharge an employee, or give a final written warning to an employee prior to discharge, the Company

will inform the employee of his or her right to union representation. The parties agree that in general it is in the best interest of all concerned that disciplinary action be taken in private.

Should it be determined by the Company during the grievance procedure that any disciplinary action is too severe, or if a grievance concerning disciplinary action by the Company is referred to arbitration and the final decision of the Arbitrator results in a modification of the disciplinary action taken, the employee shall receive compensation for time lost from work in such amount as the Company and the Union mutually agree if the matter is resolved in the grievance procedure, or, if the matter is decided by an Arbitrator, as the Arbitrator may deem necessary to give proper redress under the circumstances, including consideration of any earnings or other compensation received by the employee during the period of such lost time; but the Arbitrator shall not reduce any back pay award by reason of earnings the employee would have received (such as from his farm, etc.) even if he had not lost time from work.

If an employee is discharged after completion of his probationary period and the discharge is protested through the grievance procedure, the Company will continue normal insurance coverage for such employee until the grievance is finally resolved.

ARTICLE XV
TEMPORARY ASSIGNMENTS AND PERMANENT JOB VACANCIES

15.1 Temporary Assignments

The Company may temporarily assign any employee to work in any other job classification; except that at Green River Power Station, other than in cases of emergency, consideration will be given to the senior available employee temporarily working out of his classification when there is a need to return an employee to such classification. If the employee has been temporarily assigned to a lower rated job, the applicable rate shall be the rate of his regular job, and if the employee has been temporarily assigned to a higher rated job, the applicable rate will be the higher of the rate of his regular job or the minimum of the rate range

for the job to which he is assigned. Such assignments shall be effective upon the execution of a payroll authorization by a supervisor, and payment for work in a higher classification will be for a period of not less than eight (8) hours. When a temporary assignment to another job classification or another shift of one (1) week or more is to be made, employees in the various classifications required will be permitted to indicate their choice of assignment in order of seniority, but the final right to make such assignments, and to change them from time to time, is exclusively reserved to the Company in order to assure safe and efficient operations. Such temporary assignments on a shift at the Green River Power Plant will not exceed two (2) hours if the crew is not fully staffed (at least five (5) employees).

15.2 Permanent Job Vacancies

A. Policy

It shall be the Company's policy to advance senior employees when permanent job vacancies occur, provided the employee is qualified.

It is the Company's intent to allow current bargaining unit members to bid on jobs before hiring from the outside, where possible. Depending on the current operational needs, the Company agrees to bid lower positions such as C or B, (if no C classification exists), lower positions (Unit Operator Assistant and/or Auxiliary Operator) in the Green River Power Plant operational group, and/or Trainee, where no qualified bidders exist for top rated positions. Should the Company determine the need is for immediately filling an upper rated position, the Company will discuss this with the Union before hiring from the outside. The final decision will rest solely with the Company, based on operational needs.

B. Posting Procedure

(1) When the Company determines that there is, or will be a permanent vacancy in the bargaining unit, it will post, for five (5) days, Saturdays, Sundays and Holidays excluded, a notice describing the job and its special qualifications, if any, including residency requirements

for members of service organizations, if applicable, on bulletin boards throughout the bargaining unit. Copies of all such postings shall also be sent to the Union's Unit Secretary. An employee desiring consideration in the event of such a permanent vacancy should make written application on forms provided by the Company during such five (5) day period. After having given consideration to each applicant's Seniority, prior experience, work record, skill and ability, the Company will post the name and seniority date of the successful bidder, if any, on the bulletin boards throughout the bargaining unit. Normally such announcement will be made within three (3) weeks after completion of the posting. During the time necessary to consider applications, the Company may fill the vacancy temporarily by assignment of any available employee. Employees who fail to make application will be considered to have waived their interest in the particular vacancy for that particular occasion only.

(2) If a posting is for a vacancy in a classification to which employees normally advance without bidding, such as provided in Paragraph G below, and if there is no qualified applicant and the Company does not hire a new employee from outside for the posted vacancy, then if the Company desires to fill the vacancy with an employee in a lower rated job than the one previously posted, it will post such lower rated job prior to hiring a new employee for such lower rated job.

C. Bid by Absentee

The Company and the Union will cooperate in contacting any employee who is absent from work due to illness, injury, vacation or for other legitimate reason as specified in this Agreement during the entire posting period who notified either the Company or the Union, if possible, prior to his absence of an interest in bidding, to assure he is notified of the posting. If such employee is absent for three (3) weeks or less and is not contacted during such period and afforded an opportunity to bid, then upon return to work, he may bid on a job posted during his absence. However, such bid must be made within five (5) working days after the employee's return to work. If the Company awards the bid to such previously absent employee and if it had previously made an award to another applicant, such other applicant will be returned to his previous job.

D. Bidding Limitation

An employee shall be limited to no more than one permanent job transfer per year under this bidding procedure to a job of equal or lower rate unless for reasons of health or for other good and sufficient reasons shown. Additionally, any employee hired (or an employee rehired after loss of Seniority), after August 1, 2002 shall be ineligible to bid for a period of one (1) year from their date of hire.

E. No Qualified Applicants

Should there be no qualified applicant for any vacancy, then the Company may exercise its discretion in the filling of the vacancy by voluntary transfer or by hiring or it may cancel the posting.

F. Hiring Experienced Employees

Should the Company hire any new employee who has had prior experience on a similar job requiring such skills for which hired to fill a vacancy for which the bidding procedure has not been completed, he shall be placed in the proper classification at a rate commensurate with such experience. Should any lower-rated employee with Seniority at the time of hiring such new experienced employee believe that he was qualified to perform the job for which the new employee was hired and desires assignment to such job, he may request and shall be granted a review of his qualifications and shall be upgraded to the same rate for which such new employee was hired should the facts demonstrate he was so qualified. Such up-grading and pay for same to become effective the date of hiring the new employee.

G. Reclassification

A reclassification of an employee to a higher rated job, such as from Line Technician B to Line Technician A or from Maintenance Technician B to Maintenance Technician A, shall not be considered the filling of a permanent vacancy for purposes of this Article XV, and nothing in this Section 15.2 shall be construed to require the Company to post any such higher rated position.

H. Training

In filling permanent vacancies in higher rated jobs in operating groups at the Green River Power Station, it is agreed that if there is no qualified applicant and if a qualified person cannot be hired from outside, the Company will be guided by the factors set forth in Paragraph B(l) above in selecting an employee from a lower classification in the operating group to attempt to train for the vacancy with the senior applicant given preference if the other factors are relatively equal, provided that such employee has demonstrated the basic physical and mental capacities to become qualified within a reasonable period and provided that such employee has not been selected for another training position as described in this paragraph within the previous twelve (12) month period. Also, should the Company decide to attempt to train an unqualified employee to fill a vacancy other than in an operating group at the Green River Power Station, it will be guided by the factors set forth in Paragraph B (l) above in selecting an employee for such training with the senior applicant given preference if the other factors are relatively equal, provided that such employee has demonstrated the basic physical and mental capacities to become qualified within a reasonable period. In either event the Company will post a vacancy in the classification it desires to fill, designating that it is for training. The applicant selected shall not be assigned to such classification until he satisfactorily completes his training and becomes qualified.

I. Return to Former Classification

In the event an unqualified employee is selected by the Company for training for a job and does not become qualified within a reasonable period, he shall be returned to his former

classification or a classification of similar status. It is agreed that under normal circumstances an employee selected for training for a higher rated job in an operating group at the Green River Power Station under Paragraph H above should become qualified within 480 hours, within a 120 calendar day period.

J. Residence Requirements

It is recognized that as a public utility the Company is obligated to provide reliable service to its customers. Such may at times make it necessary for employees to work overtime, both scheduled and on an emergency basis. Employees are expected to work their fair share of overtime work when called upon to do so by the Company and failure to do so may be cause for appropriate disciplinary action.

(a) In addition, to assist in promptly responding to overtime callouts for emergencies, Line Technicians, Service Technicians, Substation Technicians, Meter Technicians and Customer Order Technicians shall reside within twenty-five (25) miles of their reporting location.

ARTICLE XVI
ABSENCES AND LEAVES OF ABSENCE

16.1 Absences

A. It is understood that an employee has a responsibility to his job and to the Company to report for work on time as scheduled. An employee who reports for work after his starting time may be refused work for the day at the discretion of his supervisor if a replacement for him has been called, his crew has already left without him or there is otherwise no work readily available for him.

B. When an employee cannot for any reason, report for work as scheduled he must, in accordance with established procedures in effect at the time, notify the Company (personally or by other acceptable means) prior to scheduled start time, indicating to the extent possible the probable duration of his tardiness and absence, unless unavoidable circumstance would prevent employee from doing so. Failure to comply could result in an unexcused absence, even if the absence would otherwise have been legitimate.

16.2 Disability Leave

Upon reasonable advance request, if possible, leave of absence without pay will be granted to any employee for illness, injury or pregnancy which prevents the employee from working, verified by the employee's doctor if requested, and concurred in, if the Company deems advisable, by a doctor selected by the Company, and will from time to time be extended if the circumstances warrant unless the employee's Seniority terminates under Section 9.5(F) or (K). The Company may require reasonable periodic verification from the employee of continued inability to work. To the extent such absence is covered by paid sick leave, long-term disability insurance or similar insurance, the reports under such programs shall be sufficient verification.

16.3 Personal Leave

At the Company's discretion, leaves of absence without pay for an agreed upon period of time may be granted to any employee for personal reasons, and may from time to time be extended for additional periods if the circumstances warrant. Requests for such leaves of absence and extensions must be made in writing and approved by the Company.

16.4 Return To Work

A. The Company may require that an employee returning to work after being absent for a period in excess of five (5) consecutive workdays due to any temporary disability or personal leave furnish, prior to the resumption of his duties, a certificate of ability to return to

work and perform his regular duties from the employee's doctor, concurred in, if the Company deems advisable, by a doctor selected by the Company.

B. Examination by the doctor selected by the Company shall be confined to the illness or injury that caused the absence or to an illness or injury known or reasonably suspected to have occurred to the employee during such leave of absence. Such examination shall not be directed toward a condition that existed prior to the temporary disability or leave of absence unless the Company reasonably believes it would affect his ability to be qualified for his job.

C. Examination by the doctor selected by the Company shall be at the expense of the Company.

D. In the case of a disagreement between an employee's doctor and the Company doctor concerning the health of an employee, and the dispute becomes the subject of a grievance, a third disinterested doctor having special knowledge and experience in the matter shall be chosen by mutual agreement between the Company and the Union or if they are unable to agree, a third doctor chosen by an arbitrator shall examine the employee, and his decision shall be final and binding. The expense of the third physician shall be borne equally between the Company and the Local Union.

E. Nothing in this section shall be interpreted to affect the Company's right to require a physical examination at any time when it has reason to believe that an employee has a disability which could affect his ability to perform his job safely.

16.5 Early Termination

Any employee who desires to terminate his leave and return to work prior to the normal expiration date of any leave granted him may do so upon satisfying the requirements for return and giving the Company three (3) working days notice.

16.6 Pregnancy Leave

An employee on pregnancy leave may remain on leave for a period equal to the time allowed for non-work related illness or injury as provided in Section 16.2. Upon return to work, she may reclaim her job or select another in the same manner as if she had been absent for any other non-work related illness or injury. If the employee fails to apply for reinstatement, or refuses to take an available position as above provided, her employment shall be terminated.

16.7 Leave For Union Business

A leave of absence without pay will be given to employees who are elected and/or chosen delegates for the purpose of attending conventions, conferences and such usual and proper functions of the Union (normally not to exceed two (2) weeks plus travel time). Not more than two (2) employees shall be eligible for such leave at any one time, but if two (2) are to be absent at the same time, they will be selected from unrelated work groups so as to avoid a double burden on the remaining employees by reason of the absences. The Company, without creating any future obligation or precedent, may grant Union requests for leaves for additional employees. The Union will give sufficient notice to allow for orderly replacement on work assignments.

16.8 Periodic Payments

It should be the responsibility of the employee to make arrangements for the payment of any insurance premiums and the like which are his obligations during any leave of absence.

16.9 Fraud

Obtaining a leave of absence or extension thereof under false pretense or falsifying forms, applications, and other information pertaining to a leave may be cause for appropriate disciplinary action.

ARTICLE XVII
ALLOWED TIME

17.1 Funeral Pay

Funeral leave is paid for a maximum of five days for Immediate Family Members who include: spouse, child, step-child, or parent or step-parent.

Funeral leave is paid for a maximum of three days for Other Family Members who include: brother; sister; grandparents; grandchildren; parents-in-law; sons-in-law; daughters-in-law; spouses of the employee's brothers or sisters; employee's spouse's brothers, sisters, parents and grandparents; step relations of the preceding, or any relative living with the employee.

Such days shall be consecutive work days and shall be computed in direct relation to the death and funeral, but shall not extend beyond the day following the funeral, except in the case of the death of an Immediate Family Member in which case such days may extend to the second day following the funeral. Payment will not be made for any day during such three- or five-day period on which the employee would otherwise not work.

Employees will not be paid for unused funeral leave.

Should the employee need to be absent on a normal scheduled day or days, other than those for which payment is provided above, the employee may elect to take such day or days as vacation time, provided he is then entitled to sufficient vacation time which he has not utilized by time off or for which he has not been paid.

Payment shall be made on the next pay day after receiving notice in writing from the employee and (a) the name of the deceased person and relationship to the employee, and (b) the date and location of the funeral.

If a day for which an employee would otherwise be entitled to funeral pay falls on a day on which the employee had scheduled vacation, holiday or other time off, at the request of the employee, the previously scheduled time may be rescheduled and the employee will receive Funeral pay.

17.2 Military Training or Temporary Duty

Except as otherwise provided by law, if it should become necessary for an employee to leave the service of the Company to serve in the Armed Forces of the United States, or should an employee volunteer for service in any of the Armed Forces of the United States, then any such employee shall retain and accrue his seniority during such service, provided he returns to the employ of the Company within ninety (90) calendar days after his demobilization or release from the service, and provided further that he is fit and competent and has received a release or discharge under honorable conditions. A reservist who is called to active duty as a result of mobilization shall receive a supplement, for ninety (90) days from being called, of the difference between military pay and the employee's base pay in effect prior to taking leave under this Article. If the employee's family elects to continue dental coverage under the provisions of COBRA, the Company will waive the premium for such coverage up to twelve (12) months. Additionally, an employee who participates in military summer camp or short-term duty up to three (3) weeks will receive a supplement of the difference between military pay and the employee's base pay. Except as otherwise provided by law, this Article shall not apply to any employee who re-enlists or otherwise extends his period of full-time military service beyond the period of time of his military obligation to the United States. The employment status of an employee shall not be affected by his enlistment or participation in the civilian components of

military services, regardless of whether such enlistment or participation is voluntary or mandatory.

17.3 Jury Duty

If a regular full-time employee (other than a probationary employee) is summoned for jury duty or is subpoenaed to appear as a witness in court and is required to so report or serve or appear on a regular workday during normal working hours which he would otherwise be scheduled to work, he shall be paid the difference between his normal straight time hourly rate (including regular shift differential, if any, and any other regular hourly payments) for those hours lost and the payment received for such service (but not including any payment officially designated as expenses). In the case of such an employee on an afternoon or night shift, the Company shall reschedule him to the day shift for days he is required to report to court. If any such employee is not required to appear until, or is released from such service at, a time that reasonably permits him to report to work or to return to work during his scheduled hours, he will so report or return and may be assigned to his normal duties or may be assigned to such other work as may be available. To be entitled to pay under this section, an employee must notify his supervisor as far in advance of the date he is required to report for such duty as possible and present a statement from the Clerk of the Court giving the time and date of such duty and the amount of compensation received for such service. In no event shall pay under this Section exceed eight (8) hours pay per day.

17.4 Sick Leave Plan

Any employee who cannot report to work as scheduled because of personal or family illness should attempt to contact his or her manager before the scheduled start time or as soon as possible thereafter. Medical certification may be requested. Any employee at Green River should contact his or her supervisor or manager at least one hour before the scheduled start time unless unavoidable circumstance would prevent employee from doing so.

The Company will provide up to 40 hours of sick leave per calendar year.

Unused sick leave may not be accumulated. Unused sick leave is not paid to the employee.

An employee may use sick leave in one-hour increments.

A. Employee

1. Must report the cause of the employee's absence to his or her immediate supervisor (or to the individual designated by the supervisor to receive such reports) as soon as possible, but in any event not later than the beginning of the first work shift from which the employee will be absent;
2. Must adopt such remedial measures as may be commensurate with his or her disability;
3. Must, upon request, present evidence satisfactory to the Company, of the employee's inability to work, or that the injury or illness was non-occupational;
4. Must have accumulated unused sick leave credit at least equal to the hours being reported for sick leave pay; and
5. Must advise his or her supervisor (or the individual designated by the supervisor to receive such reports) of the date on which the employee expects to return to work as far in advance thereof as possible. Where the employee's work is being performed by relief or substitute personnel, at the supervisor's request such advice must be given at least one hour prior to the beginning of the shift on which the employee expects to return to work.

B. No sick leave will be allowed for any injury or illness arising out of, or in the course of, any occupation or employment for wage or profit.

Sick leave credit cannot be used for any other purpose than specified in the plan, and is not payable in cash, or in any other form, should the employee leave the Company. This plan is designed to assist the employee to prevent a loss of income due to absence from duty because of illness.

If an employee becomes ill or injured while on vacation, the employee shall be paid only for the vacation, except as noted in 8.7(A).

If an employee becomes ill or injured on a holiday, the employee is to be paid only for the holiday.

If the illness continues after a vacation or holiday period, benefits under the Sick Leave Plan would commence upon completion of the scheduled vacation or holiday.

17.5 Personal Days

An employee should prearrange all personal days with his or her supervisor or manager. Two personal days are available during the calendar year for current employees. During the first year of employment personal days will be pro-rated according to the following schedule:

- Hired before July 1, the employee will receive 16 hours personal days
- Hired between July 1 and October 31, the employee will receive 8 hours personal day
- Those hired on or after November 1 will not be eligible to receive their personal days until January 1 of the following year.

If an employee has available personal days, he or she will be required to use that time for bridging to Short Term Disability (STD) if remaining sick time is not adequate.

There is no carry-over of unused personal days.

There is no pay in lieu of personal days under any circumstances.

17.6 Accumulated Sick Leave

An employee's unused sick leave hours, as of 09/30/99, can be used for the same purposes, other than for family illness, as the sick leave in Section 17.4 after the sick leave

awarded each calendar year under 17.4 has been exhausted. The unused sick leave hours will be reduced by the number of hours used for this purpose.

In addition, unused sick leave hours as of 09/30/99 may be used to increase the pay an employee receives under the STD program in Article 18 for hours at 75% to 100%. The unused sick leave hours will be reduced by the number of hours used for this purpose.

In accordance with the provisions of the Company's retirement Annuity Plan, an employee's "credited service" at retirement as that term is defined in the Plan, will be increased by the number of that employee's unused days of sick leave as of his or her retirement date at a rate of 260 days being equal to one year of "credited service." Unused days exceeding, or less than, 260 will be expressed as a fraction of a year, as it is defined herein.

ARTICLE XVIII
HEALTH AND RETIREMENT BENEFITS

During the term of this Agreement the Company will continue to provide the existing or no less favorable group life insurance, long-term disability insurance, retirement annuity and medical, including post-retirement medical insurance benefits, dental assistance program, employee savings plan, employee assistance program, dependent care assistance plan, and dependent life insurance plan, short term disability and workers' compensation supplement for members of the bargaining unit as are provided for other full time employees of the Company**,** except as described in 18.1, 18.2, and 18.3 below. The details of such benefits shall be as specifically provided in master plan documents or insurance contracts covering the terms of such plans. (A) payments for such benefits must be deductible as business expenses or contributions to a qualified plan, and (B) benefits provided through an insurance carrier shall be those provided by the policy or contract and such coverage must continue to be available from the same or another carrier on a reasonable basis. If occasion to change or discontinue any such benefits should arise under clause (A) or (B), the Company will notify the Union and the parties will promptly enter into negotiations as to the benefits to be changed or substituted. The Company will furnish identification cards for medical purposes. The Company will furnish each employee

annually the amount of his accumulated sick leave and the aggregate amount of his contributions to the retirement plan.

The Company will assume an increase of 4% in each year of the Contract in medical and hospitalization expense per employee. To the extent this expense increases over 4% the employees will absorb increases up to the next 4%. Should the total increase exceed 8%, the Company and the employees will equally share in the balance of that expense.

With respect to medical benefits, to the extent that individual plan premiums exceed the Company's contribution, the employees will contribute the additional cost of premiums according to the plan they select. Contributions will be made monthly on a pre-tax basis.

A representative of this union will participate on a joint Health Care Task Force which will meet biannually to review trends in health care, review current Company Medical benefit plans, and make cost containment recommendations. The joint Health Care Task Force will also be charged with the responsibility of recommending changes, including plan design changes and increases in co-pays on doctor visits and prescriptions. The task force will establish their priority as avoiding future increases in employee contributions to the extent practicable while maintaining the current quality of coverage. However, the Company retains the right in its sole discretion to modify the terms, conditions and level of benefits under these medical, so long as benefits for employees covered by this Agreement are the same as provided to other full-time employees of the Company.

18.1 Employee Savings Plan

The Company matching contribution under the LG&E AND KU ENERGY LLC Savings Plan is 70 percent on employee contributions up to (6) percent of covered compensation.

18.2 Retiree Medical Insurance

A. Bargaining unit employees employed by the Company as of December 31, 2005 will be eligible for retiree medical benefits, the details of such benefits will be as specifically provided in the master plan documents or insurance contracts covering the terms of such plans. For employees retiring January 1, 2012 or after, the Company will contribute monthly up to $200.00 toward the cost of a Company medical plan for the eligible retiree. Such $200.00 credit shall continue until attainment of age 62, which at such time the credit shall increase to $465.00. The $465.00 credit shall continue until age attainment of age 65, which at such time the credit shall revert to $200.00. Additionally, the eligible retiree's spouse or other dependent will be eligible for an additional $100.00 toward the cost of his/her insurance premium. The maximum total monthly credit shall be either $300.00 or $565.00 depending upon the age of the former employee.

B. Bargaining unit employees hired by the Company on or after January 1, 2006, will be eligible for the same retiree medical benefits however, the Company premium contribution will be a lump sum account that will spring into existence on the eligible retiree's date of retirement. This Retiree Medical Account must be used for the sole purpose of paying for retiree medical coverage through the Company.

The initial lump sum amount will be determined based on the following formula:

1. For the retiree, $2,000 per year of service after age 45, with a maximum initial account balance of $30,000.
2. For the dependents, a total initial account balance equal to 50 percent of the initial account balance for the retiree.

On the date the eligible employee retires, the Company will fund this Retiree Medical Account. Once funded, the account balance will be credited with interest based on the 10-year Treasury rate subject to a four (4) percent minimum and a seven (7) percent maximum.

The retiree may elect to pay the age-related monthly premiums from the Retiree Medical Account in full or in part until the account balance reaches zero. Once the Retiree Medical

Account is fully depleted, the retiree may continue medical coverage through the Company by paying 100 percent of the age-related monthly premiums.

The details covering the provisions of the Retiree Medical Account will be as specifically provided in the master plan document covering the terms of the plan.

18.3 Retirement Income Benefits

Bargaining unit employees hired by the Company on or after January 1, 2006, will be eligible for the Retirement Income Account under the LG&E Energy LLC Savings Plan instead of the LG&E Energy LLC Retirement Plan. The Company will make an annual lump sum contribution based on the following schedule to the employee's Retirement Income Account in the LG&E Energy LLC Savings Plan.

Years of Service as of January 1	Percent of Compensation (as defined under terms of LG&E Energy LLC Savings Plan)
Less than 6	3 percent
6 but less than 11	4 percent
11 but less than 16	5 percent
16 but less than 21	6 percent
21 or more	7 percent

The annual lump sum contribution will be made by April 1 of the applicable year and the employee will be immediately 100 percent vested. Such bargaining unit employees on the active payroll as of December 31 of the preceding year, regardless of whether the employee has satisfied the three month eligibility requirement, will receive this annual lump sum contribution. The details covering the provisions of the Retirement Income Account will be as specifically provided in the master plan document covering the terms of the plan.

ARTICLE XIX
TRANSFER OUT OF THE BARGAINING UNIT

19.1 Permanent Transfer

The selection of employees to be promoted to supervisory positions or to be transferred to other positions excluded from the bargaining unit shall be at the sole discretion of the Company, subject to the agreement of the employee. For the first sixty (60) calendar days the employee shall continue to accrue Seniority in the bargaining unit. If the Company transfers him back to the bargaining unit, or he asks to be removed from the position within the sixty (60) days period, he shall return to the bargaining unit and will be placed on the job he held prior to such promotion or transfer, or to another job in accordance with such accrued Seniority if an adjustment in the workforce has occurred during his absence. If he continues in the supervisory or other position outside the bargaining unit beyond the sixty (60) day period, his Seniority shall be broken and he shall lose all rights under this Agreement. The Company will notify the Unit Secretary of the date of permanent transfer.

19.2 Temporary Transfer

Should an employee covered by this Agreement temporarily be designated by the Company as a Temporary Supervisor to fill in temporarily for eight (8) hours or more for any regular supervisor such as during vacations, illness, death in the family, jury duty or other absences of a temporary nature, and the employee accepts such duties, he shall receive his regular rate of pay or the rate of the supervisor whose work he performs, whichever is higher, during the period that the employee performs such work. (An exception is in the Coal Yard-See Note 1) The area grievance committeeman or Unit President will be informed of such designation.

ARTICLE XX
WAGES

20.1 Hourly Wages

The hourly wage rates for the respective job classifications and the effective dates thereof are as set forth in Exhibit A to this Agreement.

20.2 Shift Differential

A. A shift differential of ninety cents ($.90) per hour shall be paid for all work performed by full time employees assigned to an afternoon shift, and one dollar and five cents ($1.05) per hour shall be paid for all work performed by such employees assigned to a night shift. Any shift regularly commencing at or after 5 a.m. and prior to 12 noon shall be considered a day shift. Any shift regularly commencing at or after 12 noon and prior to 8 p.m. shall be considered an afternoon shift. Any shift regularly commencing at or after 8 p.m. and prior to 5 a.m. shall be considered a night shift.

B. A shift differential of forty-five cents ($.45) per hour shall be paid for all work performed by full time employees at Green River Power Station assigned to a rotating shift regardless of when a particular shift may commence.

C. A shift differential of one dollar and five cents ($1.05) shall be paid for all work performed by full time employees at Green River Power Station assigned to a relief shift regardless of when a particular shift may commence.

D. Only one shift differential can be applicable to any particular hours by any employee.

20.3 Sunday Differential

A Sunday differential of one dollar and twenty-five cents ($1.25) per hour shall be paid for all work performed on Sunday by full time employees who are assigned to work on Sunday as a part of

their normal (non-overtime) schedule. This differential will be in addition to any applicable shift differential.

20.4 Pay for Work Performed

If an employee who is regularly required to, and who is qualified to, perform the work of the next higher classification makes a request to the Company that he be promoted, the Company at its option will either (a) stop requiring him to perform the work, (b) temporarily assign him to the classification under Section 15.1 for the periods he is required to perform the work or (c) permanently promote him to such classification.

ARTICLE XXI
TWO-PERSON CREW PREMIUM

When two non-supervisory employees are assigned work to be performed without the direction of a supervisor and the work involves the installation, maintenance or operation of electric lines or equipment, the company may designate one of the employees to be in charge of the work to be performed. The employee designated to be in charge shall be paid a $1.00 per hour premium over their regular rate of pay.

ARTICLE XXII
EMPLOYEES WORKING AWAY FROM THEIR REGULAR PLACE OF EMPLOYMENT

22.1 Transportation and Lodging

Whenever an employee is temporarily assigned duties away from his regular place of employment, he will be provided transportation, or compensation for transportation, between the

temporarily assigned job and his regular place of employment or headquarters. If, in the opinion of his supervisor, it is impractical for the employee to return daily to his regular place of employment, the Company will provide suitable lodging (single room, if available) and board at or near the place of such temporary employment.

For each trip authorized by the Company, between the places of work assigned and the regular place of work or headquarters, time required for travel shall be considered as time worked. It is not the policy of the Company to require any employee to stay away from his regular place of employment or headquarters for a continuous period of more than two (2) weeks, except in cases of emergency.

Except in cases of emergency, employees who will be required to stay away from home overnight will be given notice of that requirement as soon as possible, but not later than the day before.

22.2 Meals

When it is necessary for any employee to work in areas away from his regular headquarters, or to work hours in excess of his normal hours, the Company will provide additional compensation or meals as follows:

A. Whenever a line crew, service crew, substation crew, or any employee is working away from their regular headquarters and returning to their regular headquarters each day, but are working in an area where it is not practical to return to headquarters within the 1-hour period allowed for the noon meal, the Company shall provide an additional $7.00 of compensation to be added to the employee's payroll check as reimbursement for the purchase of the noon meal by the employee, provided the lunch can be obtained in the area in which the crew or employee is working. Work groups who choose to use a ½ hour lunch period will forfeit any meal entitlement to which they may otherwise have been entitled. Where the lunch cannot be obtained in the area in which the crew or employee is working, then each employee will be required to bring his own

lunch with him from home. In those instances in which it will be necessary for the employee to bring his own lunch, then the supervisor should so advise on the day before working in the area.

B. Whenever a line crew, service crew, substation crew, or any employee performs work in excess of 2 hours beyond his normal quitting time of his normal scheduled shift, the Company will furnish or pay for the employee's meal, or meals, required during such hours of work.

C. Whenever any employee or crew is working away from regular headquarters and not returning to their regular headquarters each day, then all board and lodging while away from regular headquarters will be paid for by the Company. Under such circumstances, the supervisor will arrange for a hot lunch to be selected from the regular menu at a public eating place at noon if it is practical to do so. Under no circumstances should more than one (1) hour be taken for the noon lunch period, including travel time from work area to the eating place and return. If the work is so located that it is impractical for the crew to go to a public eating place for their noon meal, then the supervisor will arrange for lunches to be provided at the job site.

D. In those cases where the work is so located that it is impractical for the crew to go to a public eating place for their noon meal and the employee is either provided the noon meal or is reimbursed for the purchase of the noon meal under this Section 22.2, it will be permissible for the supervisor to authorize the taking of only 30 minutes for the lunch period and quitting work 30 minutes earlier than would be the case where an hour lunch period is taken. Except during emergencies or during extraordinary circumstances, the lunch hour of day shift employees shall normally begin not earlier than 11:00 a.m., nor later than 1:00 p.m. local standard time.

ARTICLE XXIII

RETIREMENT

The practice of retirement of employees at age sixty-five (65) will continue in effect; provided, however, that if for any period during the life of this Agreement, mandatory retirement at such age shall be prohibited by law, then for so long as such prohibition shall remain in effect, the retirement age hereunder shall be increased to such age as is necessary in order to comply with the law.

ARTICLE XXIV
BULLETIN BOARD

The Company will either provide space on its bulletin boards, or provide separate bulletin boards at the same locations, where notices of the Union meetings and other official business of the Union may be posted from time to time. Such notices shall not consist of or include advertising or the promotion of political, religious or charitable projects or contain any material derogatory to the Company, any of its affiliates, or any employee or employees of the Company.

ARTICLE XXV
SHIFT PREFERENCE

A. At the Green River Power Station, the selection of assignments within the operating groups will be made as follows:

During the month of December of each year, the Company shall first identify the operating groups by posting under the name of the Shift Supervisor; provided this shall not restrict the Company's management right to change supervision from time to time. The employees in the various classifications required will be permitted to indicate their choice of assignment to an operating group in order of seniority, but the final right to schedule group positions, and to change them from time to time, is exclusively reserved

to the Company in order to assure safe and efficient operations. Any resulting change in group assignments will become effective at the start of a pay period near the first of January selected by the Company.

B. In the event that a vacancy occurs in an operating group after the shift selection process above, the replacement will be placed on the shift where the opening occurs.

C. Vacancies created while operators are in training will be filled by Relief Operators from Relief Group "R".

D. When possible, because of available relief, the Senior Relief Group "R" operator in the classification needed shall have first choice in filling the temporary vacancy created because of training.

E. When a successful bidder is posted on or before December 1, he or she will be permitted a shift selection for the following year within the classification to which they bid by order of seniority among the employees in that classification regardless of whether training has or has not been completed.

F. The Relief Group "R" Unit Operators, Unit Operator Assistants, and Auxiliary Operators will work non-relief days at assigned duties.

G. Relief operators shall be listed on the overtime list in his/her own classification, and one classification immediately below.

ARTICLE XXVI
SUCCESSORSHIP

The Company agrees that the Collective Bargaining Agreement between the parties will remain in full force and effect for the specified duration regardless of any change in the

ownership of the Company. The Company will include a provision, in any sales or merger agreement, with any successor or assign, that will affirm and make the continuation of the Collective Bargaining Agreement a condition of the sale or merger of the Company.

ARTICLE XXVII
MOVING EXPENSES

A. When the permanent reporting location of an employee is changed (a) because of his bidding into a permanent job vacancy under Section 15.2 of this Agreement, or, (b) when the Company requests him to take a job which requires his moving to another location, or, (c) when he is released for lack of work and then exercises his placement rights to displace another employee under Section 10.1 of this Agreement, and the employee is required to move his residence because of this change, the Company will pay a lump sum payment, net of taxes, and payable upon the employee's relocation equal to:

- One (1) month's base pay for renters
- Two (2) month's base pay for home owners

B. As much advance notice as possible will be given the employee of the proposed change in headquarters to give him sufficient time to arrange for new quarters in the new locality. If it is not possible to give the employee reasonable notice of the proposed change in permanent headquarters, and it is necessary for the employee to live in the new location until he can arrange to move, the Company will pay his reasonable board and lodging expenses not to exceed one calendar month unless otherwise agreed upon. If it is not possible to give such reasonable notice of the change, but it is not necessary for the employee to live in the new location until he can arrange to move, the Company will pay mileage at its standard rate for the mileage by which the distance from his present residence to his new headquarters exceeds the distance to his old headquarters, not to exceed one calendar month unless otherwise agreed upon.

C. The Company shall not be obligated to pay the moving expenses of (a) any employee who has less than twelve (12) months of continuous service since last date of hire, or,

(b) in the case of any other employee, more than once in any period of twelve (12) consecutive months in connection with that employee's transfer to a new regular place of employment, unless (in either case) the move is at the Company's request.

D. Nothing in this Article of this Agreement shall be interpreted to require any employee to change his place of residence.

ARTICLE XXVIII
LAUNDRY

The Company will continue, as in the past, to pay for laundering the following items of employees' wearing apparel soiled in connection with the operation or maintenance of the Green River Power Station:

Coveralls
Overalls
Overall Jackets
Work Shirts
Work Trousers

The Company will not be responsible for dry cleaning any employee's clothing nor will it be responsible for laundering other items of clothing, such as underwear, T-shirts, socks, caps, gloves, towels, etc., nor for any special service, such as clothing repairs, for which a special charge is made.

The Plant General Manager will arrange for the above service with a commercial laundry operating in the area in such a manner as will insure satisfactory quality at reasonable cost.

ARTICLE XXIX
SAFETY AND HEALTH

The Company will continue, as heretofore, to make reasonable provisions for the safety and health of its employees during the hours of their employment. The Company and Union will cooperate in the continuing objective to eliminate accidents and health hazards.

The Company and the Union agree to a Joint Health and Safety Advisory Committee for the purpose of reviewing, discussing and recommending new or revised safety and health rules and procedures. The Committee shall be chaired by the Manager, Health and Safety, and shall meet quarterly. This Committee shall consist of not more than two (2) members of the Union. The Union representatives who shall attend a particular meeting shall be made known to the Manager, Health and Safety not less than two (2) weeks prior to the date established for the meeting. At the same time, the Union shall notify the Company of the subjects it desires to address at the meeting.

The Company will continue its practice of paying for approved lens and safety frames for an employee which are ordered through, and pursuant to the terms of, the Company's safety spectacle program. Also (except for items such as safety shoes and long sleeved shirts which would replace an employee's normal clothing) protective devices, protective clothing and other equipment required to be worn by the Company safety rules, and all tools required to perform the Company's work, shall be provided by the Company without cost to the employee.

ARTICLE XXX
CONFLICT WITH LAW

In the event any provision of this Agreement is held to be in conflict with or in violation of any state or federal statute, rule, decision, or valid administrative rule or regulation, such statute, rule, decision, administrative rule or regulation shall control, but all of the provisions of this Agreement not in conflict therewith shall continue in full force and effect.

ARTICLE XXXI
ENTIRE AGREEMENT

This Agreement sets forth the entire understanding between the Company and the Union and represents the full and complete agreement between the parties on all bargainable issues for the duration hereof. Both the Company and the Union unqualifiedly waive, for the duration of this Agreement, any obligation on the part of the other to bargain collectively with respect to any subject or matter not expressly covered by this Agreement. Neither party intends to be bound or obligated except to the extent that it has expressly so agreed herein and this Agreement shall be strictly construed. This Agreement applies only to the Earlington Operations, Areas 1 (Parkway) and 2 (Green River) of Kentucky Utilities Company as described in Article II herein, and no employee covered by this Agreement shall have or be entitled to any rights, benefits or privileges in any other region, plant or operation of the Company (now existing or hereafter established). None of the benefits, rights or privileges afforded by this Agreement to the Union or any employee shall survive the expiration or termination of this Agreement.

ARTICLE XXXII
TERMINATION

This Agreement shall be in full force from February 1, 2012, without modification or addition for its duration to 12:01 A.M. August 1, 2014, unless amended by mutual agreement.

Thereafter, it shall continue in force until sixty (60) days subsequent to notification by certified or registered mail, return receipt requested, by either party to the other party, but in no case shall terminate prior to the date indicated above.

Official addresses for such notification are:

Company: Manager, Labor Relations
LG&E AND KU ENERGY LLC.
220 West Main St.
P.O. Box 32010
Louisville, Kentucky 40232

With copy to:

Manager, Earlington Operations
Kentucky Utilities Company
195 Hubert Reid Drive
Earlington, Kentucky 42410

and

Plant General Manager
Green River Power Station
Kentucky Utilities Company
P.O. Box 191
Central City, Kentucky 42330

Union: Sub-District Director - District 8 United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union
200 High Rise Drive, Suite 144
Louisville, Kentucky 40213

With a copy to Staff Representative servicing contract at that time.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their duly authorized representative:

For the Company:
Kentucky Utilities Company
Earlington Operations, Areas 1 and 2

Paula Pottinger, SVP Human Resources

Angie Gosman, Mgr. Labor Relations

Scott Cooke Mgr. Meter Design Strategy & Ops

Donald Mills, Mgr. Operations Center

Barry Ray, Human Resources Manager

Jessica Wilson,. Human Resources Manager

Jim Edelen, Mgr. Production – Green River

Steve Woodworth, Mgr Operations Center

For the Union:
United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union

Leo W. Gerard, International President

Stan Johnson, International Secretary -Treasurer

Thomas Conway, International VP (Admin.)

Fred Redmond, Intl. VP (Human Affairs)

Ernest R. Thompson, Director, Dist. 8

Joe Villines, Sub District Director

LOCAL UNION COMMITTEE

Von Horton, Unit President Local 9447-01

Keith Walker, Negotiating Committee

Jeremy Wester, Negotiating Committee

A. J. Littlepage, Negotiating Committee

Jeff Vincent, Negotiating Committee

EXHIBIT A

WAGE RATES
HOURLY RATES CLASSIFICATIONS
BARGAINING UNIT EMPLOYEES
EARLINGTON OPERATIONS, AREAS 1 (PARKWAY) AND 2 (GREEN RIVER)
INCLUDING GREEN RIVER GENERATING STATION
KENTUCKY UTILITIES COMPANY

Whenever an employee is promoted to a classification having a higher starting rate, he shall receive the starting rate of the new classification or the next higher step in that classification which is at least ten (10) cents per hour above the employee's rate prior to the promotion. Thereafter he shall progress as though he had already worked the period required by the preceding steps in his new classification.

Any new employee, upon producing evidence satisfactory to the Company of previous experience in the classification in which he is being employed, shall be given credit for such experience, except that he shall not start higher than the "After One Year" step and, in such event, shall receive the "After Two Years" step after one year's continuous employment. However, if after employment he demonstrates that he has the knowledge, skill and ability equivalent to that of an employee who has had two years' experience in the classification, he shall receive the "After Two Years" step beginning with the first payroll period commencing after sixty (60) days of employment.

Any employee, other than a supervisor, who is designated by the Company to keep time of crews and/or record of material used by crews, shall, in addition to his regular wage, receive $17.50 per month during the first year he is so designated, $22.50 per month during the second year, and $32.50 per month thereafter as compensation for the satisfactory performance of these duties.

Any employee, other than a supervisor, who is designated by the Company to operate winch truck used by crews shall receive six (6) cents per hour in addition to his regular wage.

Any employee, other than a supervisor, who is designated by the Company to keep time of crews and/or records of material used by crews, and who shall also be designated by Company to operate winch truck used by crews, shall be paid both the monthly and hourly premiums set out in the two preceding paragraphs in addition to his regular wage.

Effective July 17, 2011

Classification	WAGE SCALE		
	First Year In Classification	After One Year in Classification	After Two Years in Classification
Laborer – General	$18.59	$19.85	$21.13
Line Technician A	$30.41	$32.08	$34.06
Line Technician B	$25.77	$26.86	$28.68
Line Technician C	$22.47	$23.83	$25.64
Meter Technician A	$30.41	$32.08	$34.06
Meter Technician B	$27.02	$28.28	$29.72
Meter Reader (Note 5)	$25.77	$26.86	$28.68
Patroller	$27.02	$28.28	$29.72
Service Technician A	$30.41	$32.08	$34.06
Service Technician B	$25.77	$26.86	$28.68
Service Technician C	$22.47	$23.83	$25.64
Auxiliary Operator	$29.23	$30.41	$31.50
Coal Equipment Operator	$29.98	$31.72	$33.62
Ass't. Coal Yard Supervisor (Note 1)	$35.41	$35.41	$35.41
Maintenance Technician A	$30.41	$32.08	$34.06
Maintenance Technician B	$28.97	$29.37	$29.73
Maintenance Technician C	$25.77	$26.86	$28.68
Lead Mechanic or Lead Electrician (Note 2)	$34.54	$35.08	$35.69
Unit Operator	$34.17	$34.81	$35.41
Unit Operator Assistant	$31.72	$32.54	$34.06
Trainee (Note 3)	$21.73	$23.11	$24.52
Lead Line Technician (Note 4)	$34.69	$34.69	$34.69
Substation Technician A	$30.41	$32.08	$34.06
Substation Technician B	$25.77	$26.86	$28.68
Substation Technician C	$22.47	$23.83	$25.64
Customer Order Technician (Notes 6 & 7)	$18.96	$20.22	$21.52

Effective July 15, 2012

Classification	WAGE SCALE		
	First Year In Classification	**After One Year in Classification**	**After Two Years in Classification**
Laborer – General	$19.05	$20.35	$21.66
Line Technician A	$31.17	$32.88	$34.91
Line Technician B	$26.41	$27.53	$29.40
Line Technician C	$23.03	$24.43	$26.28
Meter Technician A	$31.17	$32.88	$34.91
Meter Technician B	$27.70	$28.99	$30.46
Meter Reader (Note 5)	$26.41	$27.53	$29.40
Patroller	$27.70	$28.99	$30.46
Service Technician A	$31.17	$32.88	$34.91
Service Technician B	$26.41	$27.53	$29.40
Service Technician C	$23.03	$24.43	$26.28
Auxiliary Operator	$29.96	$31.17	$32.29
Coal Equipment Operator	$30.73	$32.51	$34.46
Ass't. Coal Yard Supervisor (Note 1)	$36.30	$36.30	$36.30
Maintenance Technician A	$31.17	$32.88	$34.91
Maintenance Technician B	$29.69	$30.10	$30.47
Maintenance Technician C	$26.41	$27.53	$29.40
Lead Mechanic or Lead Electrician (Note 2)	$35.40	$35.96	$36.58
Unit Operator	$35.02	$35.68	$36.30
Unit Operator Assistant	$32.51	$33.35	$34.91
Trainee (Note 3)	$22.27	$23.69	$25.13
Lead Line Technician (Note 4)	$35.56	$35.56	$35.56
Substation Technician A	$31.17	$32.88	$34.91
Substation Technician B	$26.41	$27.53	$29.40
Substation Technician C	$23.03	$24.43	$26.28
Customer Order Technician (Notes 6&7)	$19.43	$20.73	$22.06

Effective July 14, 2013

Classification	WAGE SCALE		
	First Year In Classification	**After One Year in Classification**	**After Two Years in Classification**
Laborer – General	$19.53	$20.86	$22.20
Line Technician A	$31.95	$33.70	$35.78
Line Technician B	$27.07	$28.22	$30.14
Line Technician C	$23.61	$25.04	$26.94
Meter Technician A	$31.95	$33.70	$35.78
Meter Technician B	$28.39	$29.71	$31.22
Meter Reader (Note 5)	$27.07	$28.22	$30.14
Patroller	$28.39	$29.71	$31.22
Service Technician A	$31.95	$33.70	$35.78
Service Technician B	$27.07	$28.22	$30.14
Service Technician C	$23.61	$25.04	$26.94
Auxiliary Operator	$30.71	$31.95	$33.10
Coal Equipment Operator	$31.50	$33.32	$35.32
Ass't. Coal Yard Supervisor (Note 1)	$37.21	$37.21	$37.21
Maintenance Technician A	$31.95	$33.70	$35.78
Maintenance Technician B	$30.43	$30.85	$31.23
Maintenance Technician C	$27.07	$28.22	$30.14
Lead Mechanic or Lead Electrician (Note 2)	$36.29	$36.86	$37.49
Unit Operator	$35.90	$36.57	$37.21
Unit Operator Assistant	$33.32	$34.18	$35.78
Trainee (Note 3)	$22.83	$24.28	$25.76
Lead Line Technician (Note 4)	$36.45	$36.45	$36.45
Substation Technician A	$31.95	$33.70	$35.78
Substation Technician B	$27.07	$28.22	$30.14
Substation Technician C	$23.61	$25.04	$26.94
Customer Order Technician (Notes 6&7)	$19.92	$21.25	$22.61

Note 1 - Applicable, upon Plant General Manager's recommendation, to not more than one employee in a crew which is normally supervised by a Coal Yard Supervisor. Employees in this classification will be expected to supervise the crew, or any subdivision of it, in the absence of the regular supervisor. In the absence of both the Coal Yard Supervisor and Assistant Coal Yard Supervisor on a shift, another employee will be temporarily moved up to the Assistant's position and paid the Assistant Coal Yard Supervisor rate.

Note 2 - Applicable, upon Plant General Manager's recommendation, to not more than one employee in a crew of 3 or more which is normally supervised by a Chief Electrician, Chief Mechanic or Maintenance Manager. Employees in this classification will be expected to supervise the crew, or any subdivision of it, in the absence of the regular supervisor.

Note 3 - Applicable to employees who have been selected for and are in training for Line Technician or Service Technician C, Auxiliary Operator, Substation Technician C, or any other classification having a first year hourly rate in excess of the trainee hourly rate. Employees who are successful demotional job bidders to a trainee classification will receive the highest rate of pay for that classification. A trainee in this category will be assigned to the classification for which he is in training at the end of three (3) to six (6) months, if he is then qualified, or, if not, as soon thereafter as he becomes qualified.

Note 4 - Applicable in overhead line construction crews normally consisting of 6 or more, including the Supervisor, in which supervision by other than Supervisor is frequently required.

Note 5 - Employees or new hires entering the Meter Reader classification on or after August 1, 2000 will be paid the Laborer-General wage scale.

Note 6 - Employees or new hires entering the Customer Order Technician classification on or after August 1, 2005 will be paid the new Customer Order Technician wage scale, which will be increased by $.30 above the Laborer-General wage scale.

Note 7 - Meter Readers hired prior to August 1, 2000 who enter this classification as of July 24, 2005 will continue to be paid per the Meter Reader pay scale.

MEMORANDUM OF AGREEMENT

1. Reclassify existing Meter Readers and Meter Readers–General Labor into the new classification of Customer Order Technician. Employees currently in the Meter Reader classification will continue being paid per that wage scale. A Note 6 will be added to the contract as follows: Note 6 – Employees or new hires entering the Customer Order Technician classification on or after August 1, 2005 will be paid the new Customer Order Technician wage scale, which will be increased by $.30 above the Laborer-General wage scale.

2. Customer Order Technicians will be trained to safely perform non-climbing service work, including after-hours reconnects.

3. Customer Order Technicians will be the first classification called to perform after-hours reconnects. If the Customer Order Technicians in an area are not available, the next person(s) called will be as listed on the call-out list for that area.

4. Employees called out to perform an after-hours reconnect shall be paid a minimum of four (4) hours at the applicable overtime rate, even if the employee actually works less than four (4) hours.

5. The Company agrees to provide Line Technician training, as business conditions allow for those Customer Order Technicians who request the training and have been successfully recommended by the EEI CAST test and a physical abilities test. The Health and Safety Coordinator for the Earlington Operations Area will determine the need for protective footwear for the trainee.

MEMORANDUM OF AGREEMENT

The following language applies specifically to Green River Operations group employees only working a 12-hour shift schedule. Where an issue is not specifically addressed, the provisions of the Contract will apply.

1. WORKDAY AND WORKWEEK

a. The normal workday will be 6 a.m. to 6 p.m. for day shift and 6 p.m. to 6 a.m. for night shift.

b. The workweek will begin at 6 a.m. Monday morning and end 6 a.m. the following Monday.

c. The current 12-hour schedule now in effect will be the continued as per Article V, Section 5.1**.**

2. REST BREAKS AND LUNCH BREAKS

An employee will be given three (3) paid breaks and a paid lunch.

3. CREW SELECTION

Employees will be allowed to select crews per Article XXV of the Contract.

4. SHIFT DIFFERENTIAL

An additional $1.05 will be paid for all hours worked by employees scheduled on night shift. This will be included and paid at the overtime rate for all overtime hours worked.

5. SUNDAY PREMIUM

An additional $1.25 will be paid for all hours worked on Sunday. This will be included and paid at the overtime rate for all overtime hours worked.

6. HOLIDAYS

Holidays will remain as currently in the Contract. The first 8 hours will be paid at 2 ½ times the straight time rate or may saved to be used at another agreed upon time. The last 4 hours of a 12 hour shift on a holiday will be paid at the straight time rate.

7. VACATION

a. The amount of vacation will be 40 hours per week of eligible vacation.

b. Full weeks of vacation will be calculated on the normal hours scheduled for that week.

c. Full day vacations will be paid at 12 hours pay.

d. Less than a full day of vacation will be continued per Section 8.3.

e. Employees who take a full week of vacation will not be required to work their scheduled days off before, or after their vacation, with a maximum of one employee on each shift. Should two employees request to block out the same off days, the senior employee will be allowed to chose which off day period to block. The Company may allow more employees to block the same set of off days or an employee to block before and after their vacation if operational needs allow or no other employee has the time blocked.

8. OVERTIME

a. Overtime will be paid at 1 ½ times the straight time rate for hours worked in excess of 12 hours in a day or 40 hours in a week. In the event an employee working a 36 hour week is required to work more than the scheduled 36 hours, the employee will be paid 1 ½ times the straight time rate for hours worked in excess of the employee's normally scheduled 36 working hours, except for the first 4 hours of non-mandatory meetings which will be paid at the regular straight time rate.

b. Double time will be paid to an employee who is required to work on his last available consecutive off day, provided he has worked at least 6 hours on his previous off day.

c. Double time will be paid for any hours worked in excess of 16 hours in a day.

d. Open positions on the Operating Schedule being prepared for the following work week will be filled using the following procedure:

(1) The operating schedule for the following week will be posted with all the required positions filled. Any vacancies on the schedule not filled by "on shift" operators will be filled on an overtime basis using the operator in the classification required with the least amount of actually worked overtime hours. Should a tie exist in the number of hours actually worked, the operator with the least amount of bargaining unit seniority will be used.

(2) After the schedule is posted the Company will begin asking/calling available operators for the vacancies filled in Step 1. Contacts will be made beginning with the operator in the classification required with the least amount of total overtime. If no operator is obtained, the Company will begin asking/calling the next higher bargaining unit classification beginning with operator in that classification with the least amount of total overtime. These contacts in this step will be completed by 8:00 a.m. Saturday.

(3) The operator previously scheduled for that vacancy in Step 1 will be required to check with the shift supervisor anytime after 8:00 a.m. Saturday to determine if they have been released from that overtime. If no operator is obtained in Step 2, the operator scheduled for that vacancy in Step 1 will be required to fill the vacancy.

(4) Vacancies will be filled beginning with the classification that is required for that shift. Example: If a Unit Operator is to be off work who would have been working in a Unit Operator Assistant position, then a Unit Operator Assistant will be scheduled for that position.

(5) In filling overtime vacancies where the Company has short notice, the overtime will be considered a Call In. Calls will be made beginning with the operator in the classification required with the least amount of total overtime. If no operator is obtained, the Company will begin calling the next higher bargaining unit classification beginning with operator in that classification with the least amount of total overtime. The first operator contacted will be informed that they will be required to fill this vacancy. If this operator requests, the Company will continue to attempt to contact other employees using the overtime list to obtain an operator for this vacancy. If another operator accepts the overtime shift, the Company will call the required employee back to release them from the obligation. If the required employee cannot

be reached, then the person that accepted the shift will be called back and released from the overtime and the required person will report for this position**.**

e. If the call in of operators becomes a problem, a call in list may be established. Volunteers will be given the first opportunity for overtime. If coverage is still a problem, it may be necessary to establish a standby or on call list. The operators on call will be paid standby pay as outlined in the Contract.

f. A layover operator has the option of furnishing his or her own meals and receiving one-half hour overtime pay if he works in excess of two hours after his normal quitting time.

9. JURY DUTY

a. An employee will be paid 12 hours pay minus any fees paid by the court for missing a full shift.

b. An employee selected for jury duty must inform his/her supervisor as soon as possible. If the employee is scheduled to work the day shift, the employee will report to work if there is at least four (4) hours remaining in the shift. If an employee is scheduled to work the night shift, such employee will work the first six (6) hours of the shift on the day(s) of the jury service. If the employee is held past 1400 hours, the employee will not report for day shift or will be relieved of duty for the night shift.

10. BEREAVEMENT

An employee will be paid 12 hours pay for days missed. The number of days for various family members will be as outlined in Article XVII, Section 17.1.

11. SICK LEAVE PLAN

Employees will have 40 hours to be taken as outlined in Article XVII, Section 17.4.

12. RETIREMENT SERVICE

Employees hired before 1/1/06 who are covered by the defined benefit pension plan will have up to 80 scheduled hours worked in a two week payroll period counted as straight time for purposes under the Pension Plan.

13. VOTING TIME FOR ELECTIONS

Employees who are scheduled to work day shift on the day of a federal, state, or local election will be allowed up to two (2) paid hours to vote if they wish to do so**.** It is understood that employees will only be allowed off for the minimum length of time they need to vote depending on their place of residence in relation to the plant.

14. 12-HOUR OR 8-HOUR SHIFT

In August 2009 the Union will inform the Company of the Green River Power Plant operational employees' desire to stay on 12-hour shifts or return to 8-hour shifts. The Company will give considerable weight to the desires of the employees in considering whether to stay on 12-hour shifts or return to 8-hour shifts. The Company will meet with the Union for discussion before making a final decision on the shift to be worked. The Company will inform the Union of their decision by 10/1/09.

15. UNANTICIPATED ISSUES

The Company and the Union realize there may be issues that arise concerning employees on a 12-hour shift that may not have been anticipated. The Company and the Union will meet and attempt to resolve these issues using the principle that the solution will be as cost neutral as possible for both the Company and the employee(s). Should a resolution not be reached, the issue may be taken up in the Grievance and Arbitration Procedure.

LETTER OF UNDERSTANDING

Green River Generating Station

This will confirm the understanding reached during the 2012 negotiations between The United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union (USW) and Kentucky Utilities Company (Company) concerning the Green River Generating Station.

If, in the Company's opinion, it becomes necessary to reduce the workforce at the Green River Generating Station because of the retirement of the Green River Generating Station's coal fired units or part thereof, the following procedure shall be followed:

1. The Company shall not lay off any Green River Generating Station employees as a result of the retirement of the Green River Generating Station's coal fired units.

2. Green River Generating Station employees shall have the right to elect severance benefits. Employees assigned to fill openings elsewhere in the Company will have the option of either electing severance benefits or accepting assignment to a new position. Green River Generating Station employees shall be entitled to a severance benefit payment equal to two weeks of pay for each full year of service, with a maximum benefit of fifty-two weeks. Additionally, the Company will pay an employee's group medical and dental premiums, provided an employee elects COBRA or retiree medical coverage, for a period equal to one month of coverage for each two full years of service, without proration, up to a maximum of twelve months. Receipt of these benefits is conditioned upon the individual employee signing and not revoking a full waiver and release of any actual or potential employment related claims against the Company, including waiver of contractual recall rights.

3. Green River Generating Station employees who do not elect severance benefits will be provided a list of available positions within the Company will be made available to the union. The available positions may be with any LG&E and KU Energy LLC subsidiary.

The employees provided with this list shall be allowed to state their preference for the available openings. With consideration being given to the list of employee preference, the available openings shall be filled based on Union seniority. In the event an employee refuses an available position pursuant to this provision, the employee will not be offered or entitled to any other position, but may elect to receive severance benefits in accordance with Paragraph 2 above. Employees placed into positions within the Earlington Operations, Areas 1 (Parkway) and 2 (Green River) pursuant to this paragraph shall be reclassified to the new position and their pay shall be red-circled at the rate of pay which results from reducing the employees' former rate of pay by fifty percent (50%) of the difference between his former rate of pay and the rate of pay for his new classification. Employees placed into a position in the same classification at a Kentucky Utilities facility outside of the Earlington Operations, Areas 1 (Parkway) and 2 (Green River) shall be paid at the then current rates of pay applicable to that facility and consistent with the employees' step rate at the time of the placement. Employees placed into a position in a different classification at a Kentucky Utilities facility outside of the Earlington Operations, Areas 1 (Parkway) and 2 (Green River) shall receive the top rate of pay for the classification in which they are placed. Employees placed into positions at any other facilities will be paid in accordance with the then current pay practices and rates applicable to that facility. The company reserves the right to determine the appropriate classification and level for which the employee being placed is qualified.

4. The Company will make available Meter Reader positions equal to the number of Meter Reader positions filled by contractors in the Earlington Operations area at the time of the retirement of the Green River Generating Station. Meter Reader positions filled by employees pursuant to Paragraph 3 above shall have their pay red-circled at the rate of pay which results from reducing the employees' former rate of pay by fifty percent (50%) of the difference between their former rate of pay and the rate of pay for a COT after two years in classification and shall not be required to relocate. The Company retains the right, at its discretion, to contract out any Meter Reader positions filled by employees pursuant to Paragraph 3 above, in the event such employees subsequently leave the respective Meter Reader positions in which they are placed.

5. Employees placed into positions pursuant to Paragraph 3 must, in the Company's sole discretion, meet all requirements for the position, including, but not limited to satisfying the qualifications for the position, the education requirements for the position, and the residency requirements for the position. With respect to meeting the residency requirement, employees will have up to twelve (12) months to relocate.

6. It is understood that this agreement will not be construed as the Company's position of either previous or equivalent experience for any of the classifications or lines of progression involved in the transfers of the Green River Generating Station employees. Furthermore, the individual qualifications of such employees shall not serve as a precedent for any future applications of their classification.

7. With respect to Green River Generating Station employees, the provisions in this Letter of Understanding shall supersede the provisions set forth in Article 10 of the Collective Bargaining Agreement.

8. In the event the Company begins staffing a new generating facility on or before 12-31-2020 in the Earlington Operations, Areas 1 (Parkway) or 2 (Green River), the Company will endeavor to make available fifty percent (50%) of any union positions at such a new plant to former Green River Generating Station employees who were displaced as a result of the retirement of the Green River Generating Station's coal fired units and who remain employed by the Company at the time their service is needed at the new generating facility. Former Green River Generating Station employees who seek such positions must satisfy all requirements for the new positions including successful completion of all test required for such positions. Employees who satisfy all requirements will fill any such positions based on union seniority.

9. In the event the company requires employees to complete proper plant shutdown work, at least one of the Unit Officials, (Unit President, Unit Secretary, Unit Grievers), will be

provided the opportunity to perform the proper plant shut down work for a period up to a maximum of 8 weeks, provided the Unit Official is qualified to perform the plant shut down work. The number of available positions to conduct proper plant shut down and the qualifications required for this work will be determined solely by the Company.

10. With respect to operations work at the Green River Generating Station, in order to satisfy labor requirements in the period leading up to the retirement of the facility, it is understood and agreed that the Company may contract out operations work pursuant to Article 2.3 of Collective Bargaining Agreement. Such operations contractors brought in pursuant to Article 2.3 will begin training in preparation to cover employee absences and other labor shortages. There will be no reduction in the normal work schedule as result of the utilization of contractors in operations. The normal work schedule is as defined in Article 5.1 of the contract. The overtime procedure outlined in the Memorandum of Agreement on 12 hour shifts will be used to fill any overtime vacancy. Once the overtime list is exhausted, then contract operators that are qualified to fill the vacancy will be offered the overtime opportunity. If no contractor accepts the overtime, the tagged operator ("required employee") will be required to fill the overtime opportunity. At no time will there be more contractors assigned to a shift than the number necessary to ensure that the total number of qualified personnel on a shift is four (4) inclusive of contractors. Contractors may, however, be assigned to any shift for training and other assigned duties on that shift. In the event that the number of employees on a shift drops to three (3), a qualified contractor may be assigned to that shift in order to maintain a staffing level of (4) inclusive of contractors. As long as there are four (4) employees per shift, if both units are running, contractors, once qualified, will not be offered call in or planned overtime unless that overtime is first offered to employees. In the event that only one (1) unit is running, should a vacancy occur, no overtime will be assigned on a shift staffed by three (3) qualified personnel inclusive of contractors unless management deems it necessary in order to meet operational needs. No employee will be displaced as result of the assignment of a contractor to a shift.

11. The Company shall determine staffing requirements and the timing and procedures for completing the selection and/or assignment subject to the provisions set forth herein.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their duly authorized representative to become effective February 1, 2012.

Kentucky Utilities Company	The United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union (USW)
Angie Gosman, Manager, Labor Relations	Joe Villines, SubDirector

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 14, 2014

Case No. 2014-00371

Question No. 39

Responding Witness: Paula H. Pottinger, Ph.D.

Q-39. Provide each group medical insurance policy that the utility currently maintains.

A-39. The Company participates in a medical, vision and dental plan sponsored by LG&E and KU Energy LLC, a summary of which is attached. The plan is self-insured and as such there is not a group medical insurance policy. The plan has procured stop-loss insurance to provide financial protection against certain large claims.

LG&E and KU

Medical, Dental and Vision Care Plan

Effective January 1, 2013

For eligible employees of:

- **LG&E and KU Services Company;**
- **Kentucky Utilities Company; and**
- **Louisville Gas & Electric Company**

LG&E and KU Energy LLC self-insures many portions of the Plan. The Claims Administrators do not assume any financial obligation for benefits paid under self-insured portions of the Plan. The Claims Administrators provide administrative claims payment services only for the self-insured portions of the Plan

BENEFIT BOOKLET

This Benefit Booklet has been prepared by the Claims Administrator and the Employer as your Summary Plan Description. This document replaces and supersedes any Benefit Booklet or summary that you have received previously.

Please refer to this Benefit Booklet whenever you require health services. It describes how to access medical and dental care, what health services are covered by the Plan, and what portion of the health care costs you will be required to pay.

This Benefit Booklet should be read and re-read in its entirety. Since many of the provisions of this Benefit Booklet are interrelated, you should read the entire Benefit Booklet to get a full understanding of your health benefits.

Many words used in the Benefit Booklet have special meanings. These words appear in capitals and are defined for you. Refer to these definitions in the Definitions section for the best understanding of what is being stated.

This Benefit Booklet also contains Exclusions, so please be sure to read this Benefit Booklet carefully.

Very Important Note Regarding the Delta Dental PPO Plus Premier Dental Benefits:

The Delta Dental PPO Plus Premier Dental Benefits are part of the LG&E and KU Medical, Dental and Vision Care Plan but are described in the separate Delta Dental PPO Plus Premier Certificate of Coverage Benefit Booklet. However, the following sections of this Benefit Booklet apply to the Delta Dental PPO Plus Premier Dental Benefits: Eligibility and Enrollment; Termination and Continuation; Claims Payment; General Provisions; Complaint and Appeals Procedures; and, ERISA Information and Statement of ERISA Rights.

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MEDICAL, DENTAL AND VISION CARE PLAN OPTIONS

LG&E and KU Energy LLC provides a choice of medical and dental benefits. The options available to you depend on whether you work or live in a state or county where the plan is offered.

You have the following medical options:

- Anthem Blue Access PPO Standard including Prescription Drug Card Program and Vision Service Plan
- Anthem Blue Access PPO Low Deductible including Prescription Drug Card Program and Vision Service Plan
- Anthem Blue Access PPO High Deductible including Prescription Drug Card Program and Vision Service Plan
- Anthem Blue Preferred EPO including Prescription Drug Card Program and Vision Service Plan

You have the following dental options:

- Delta Dental PPO Plus Premier High Option
- Delta Dental PPO Plus Premier Basic Option

Very Important Note Regarding the Delta Dental PPO Plus Premier Dental Benefits:
The Delta Dental PPO Plus Premier Dental Benefits are part of the LG&E and KU Medical, Dental and Vision Care Plan but are described in the separate Delta Dental PPO Plus Premier Certificate of Coverage Benefit Booklet. However, the following sections of this Benefit Booklet apply to the Delta Dental PPO Plus Premier Dental Benefits: Eligibility and Enrollment; Termination and Continuation; Claims Payment; General Provisions; Complaint and Appeals Procedures; and, ERISA Information and Statement of ERISA Rights.

IF YOU HAVE QUESTIONS

If you have questions regarding the LG&E and KU Medical, Dental and Vision Care Plan, please contact the customer service toll-free telephone numbers or visit the websites for the applicable Claims Administrator.

	Customer Service	**Web Address**
Anthem Contract# 003329600	**Medical: 1-877-750-6062**	**www.anthem.com**
Medco Health Solutions, Inc. (Medco is now part of the Express Scripts family of pharmacies)	**Pharmacy: 1-866-677-8928**	**www.medco.com**
Delta Dental	**1-800-955-2030**	**www.deltadentalky.com**
Vision Service Plan	**1-800-877-7195**	**www.vsp.com**

MEMBER RIGHTS AND RESPONSIBILITIES

As a Member, You Have the Right to:

- Receive information about the Administrator and its services, practitioners and Providers, and Members' rights and responsibilities;
- Be treated respectfully, with consideration and dignity;
- Receive all the benefits to which you are entitled under the Plan;
- Have a candid discussion with your Provider about treatment options, regardless of their cost or whether they are covered under the Plan;
- Participate with your Physician in decision making about your healthcare treatment;
- Refuse treatment and be informed by your Provider of the medical consequences;
- Receive wellness information to help you maintain a healthy lifestyle;
- Express concern and complaints about the care and services you received from a Provider, or the service you received from the Administrator, and to have the Administrator, on behalf of the Employer, investigate and take appropriate action;
- File a complaint with the Administrator, on behalf of the Employer, to appeal a decision as outlined in the **Complaint & Appeals** section of this Benefit Booklet, and to appeal a decision without fear of reprisal; and
- Privacy and confidential handling of your information;
- Make recommendations regarding the Administrator's rights and responsibilities policies; and
- Designate or authorize another party to act on your behalf, regardless of whether you are physically or mentally incapable of providing consent.

As a Member, You Have the Responsibility to:

- Understand your health issues and be a wise consumer of health care services;
- Use Providers who will provide or coordinate your total health care needs, and to maintain an ongoing patient-Physician relationship;
- Provide complete and honest information we need to administer benefits and that Providers need to care for you;
- Follow the plan and instructions for care that you and your Provider have developed and agreed upon;
- Understand how to access care in routine, Emergency and urgent situations, and to know your health care benefits as they relate to out-of-area coverage, Coinsurance, Copayments, etc.;
- Notify your Provider or the Administrator about concerns you have regarding the services or medical care you receive;
- Keep appointments for care and give reasonable notice of cancellations;
- Be considerate of other Members, Providers and the Administrator's staff;
- Read and understand your Benefit Booklet and Schedule of Benefits, and other materials from the Administrator or Employer concerning your health benefits;
- Provide accurate and complete information to the Administrator, on behalf of the Employer, about other health care coverage and/or insurance benefits you may carry; and
- Inform the Administrator and the Employer, of changes to your name, address, phone number, or if you want to add or remove Dependents.

SCHEDULE OF BENEFITS
ANTHEM BLUE ACCESS PPO STANDARD OPTION
Effective January 1, 2013

This Schedule of Benefits lists the Member's responsibility for Covered Services under the Anthem Blue Access PPO Standard Option. Please refer to the Covered Services section for a more complete explanation of the specific services covered by the Plan. All Covered Services are subject to the conditions, exclusions, limitations, terms and provisions of this Benefit Booklet including any riders.

Benefit Period	Calendar Year
Age Limits for Children	End of the month child attains age 26. See definition of Child on page 21 for eligibility beyond these age limits for a disabled child.
Lifetime Maximum Benefit for all Covered Services	No Lifetime Maximum Benefit Amount

Deductible	**Network Provider**	**Non-Network Provider**
Per Person	$400	$800
Family Limit	$800	$1,600
Out-of-Pocket Limit		
Per Person	$2,500	$5,000
Family Limit	$5,000	$10,000

The Out-of-Pocket Limit includes all Deductibles, Copayments and Coinsurance you incur in a Benefit Period, except for Prescription Drug Copayments, Vision Services Plan Copayments, Dental Plan Copayments and Non-Precertification Penalties. Once the per person and/or family Out-of-Pocket Limit is satisfied, no additional Copayments or Coinsurance will be required for the Member and/or family for the remainder of the Benefit Period, except for Prescription Drug Copayments, Vision Services Plan Copayments, Dental Plan Copayments and Non-Precertification Penalties, subject to the Plan's Lifetime Maximum Benefit

The Network and Non-Network Deductibles and Out-of-Pocket Limits are cross applied and will accumulate toward each other.

The Deductible(s) apply only to Covered Services with a percentage Coinsurance. Your annual premium cost or copayments for prescriptions, vision, dental, physician office services or urgent care centers do not count toward your deductible.

SCHEDULE OF BENEFITS
ANTHEM BLUE ACCESS PPO STANDARD OPTION
Effective January 1, 2013

Covered Services	Your Copayment/Coinsurance/Limitations	
	Network Provider	**Non-Network Provider**
Preventive Care	Covered in Full	Not Covered
Physician Office Services		
Primary Care Physician (PCP)	$20 Copayment per visit	40% Coinsurance
Specialist	$30 Copayment per visit	40% Coinsurance
Chiropractor (maximum 20 visits per Benefit Period)	$20 Copayment per visit	40% Coinsurance
Allergy Injection	$ 5 Copayment per visit	40% Coinsurance
Inpatient Services	20% Coinsurance	40% Coinsurance
Inpatient Anesthesia	20% Coinsurance	20% Coinsurance at network facility 40% Coinsurance at non-network facility
Non-Precertification Penalty	All Charges Determined to be Not Medically Necessary Plus Non-compliance fee of $300.	
Skilled Nursing Facility	20% Coinsurance	40% Coinsurance
Maximum Days per Benefit Period	60 days	
Outpatient Services (not in Physician's Office)	20% Coinsurance	40% Coinsurance
Outpatient Anesthesia	20% Coinsurance	20% Coinsurance at network facility 40% Coinsurance at non-network facility
Therapy Services		
Physician's Office	$30 Copayment per visit	40% Coinsurance
Outpatient Facility Services	20% Coinsurance	40% Coinsurance
Maximum Visits		
Cardiac Rehabilitation	30 visits per Benefit Period	
Occupational Therapy	20 visits per Benefit Period	
Physical Therapy	20 visits per Benefit Period	
Speech Therapy	20 visits per Benefit Period	
Chiropractor Spinal Manipulations	20 visits per Benefit Period (note: in network office copay is $20)	
Emergency Room	20% Coinsurance	20% Coinsurance
Accident Related Dental Services	20% Coinsurance	40% Coinsurance
Urgent Care Facility	$30 Copayment per visit	$30 Copayment per visit
Ambulance Services	20% Coinsurance	20% Coinsurance

SCHEDULE OF BENEFITS
ANTHEM BLUE ACCESS PPO STANDARD OPTION
Effective January 1, 2013

Covered Services	Your Copayment/Coinsurance/Limitations	
	Network Provider	**Non-Network Provider**
Home Care Services	20% Coinsurance	40% Coinsurance
Maximum Visits	60 visits per Benefit Period	
Hospice Services	Covered in full	Covered in full
Medical Supplies, Durable Medical Equipment and Appliances	20% Coinsurance	20% Coinsurance
NOTE: Physician office Copayments are applied rather than the Network Copayment listed above if medical supplies, durable medical equipment or appliances are obtained in a Network Physician's office.		
Maternity Services		
Physician	$20 Copayment first visit; 20% Coinsurance thereafter	40% Coinsurance
Facility	20% Coinsurance	40% Coinsurance
Mental Health Services		
NOTE: All Inpatient Mental Health Services Must Be Pre-certified – *See your Medical Plan ID Card*		
Inpatient Services	20% Coinsurance	40% Coinsurance
Maximum per Benefit Period	no limit on number of visits	
Outpatient Services Office Setting Outpatient Facility	 $20 Copayment per visit 20% Coinsurance	 40% Coinsurance 40% Coinsurance
Maximum per Benefit Period	no limit on number of visits	
Substance Abuse Services		
NOTE: All Inpatient Substance Abuse Services Must Be Pre-certified – *See your Medical Plan ID Card*		
Inpatient Services	20% Coinsurance	40% Coinsurance
Maximum per Benefit Period	no limit on number of visits	
Outpatient Services Office Setting Outpatient Facility	 $20 Copayment per visit 20% Coinsurance	 40% Coinsurance 40% Coinsurance
Maximum per Benefit Period	no limit on number of visits	
Autism Services		
Inpatient Services	20% Coinsurance	40% Coinsurance
Outpatient Services Office Setting Outpatient Facility	 $20 Copayment per visit 20% Coinsurance	 40% Coinsurance 40% Coinsurance
Human Organ and Tissue Transplant Services	20% Coinsurance	40% Coinsurance

SCHEDULE OF BENEFITS
ANTHEM BLUE ACCESS PPO LOW DEDUCTIBLE OPTION
Effective January 1, 2013

This Schedule of Benefits lists the Member's responsibility for Covered Services under the Anthem Blue Access PPO Low Deductible Option. Please refer to the Covered Services section for a more complete explanation of the specific services covered by the Plan. All Covered Services are subject to the conditions, exclusions, limitations, terms and provisions of this Benefit Booklet including any riders.

Benefit Period	Calendar Year
Age Limits for Children	End of the month child attains age 26. See definition of Child on page 21 for eligibility beyond these age limits for a disabled child.
Lifetime Maximum Benefit for all Covered Services	No Lifetime Maximum Benefit Amount

Deductible	**Network Provider**	**Non-Network Provider**
Per Person	$200	$400
Family Limit	$400	$800
Out-of-Pocket Limit		
Per Person	$2,500	$5,000
Family Limit	$5,000	$10,000

The Out-of-Pocket Limit includes all Deductibles, Copayments and Coinsurance you incur in a Benefit Period, except for Prescription Drug Copayments, Vision Services Plan Copayments, Dental Plan Copayments and Non-Precertification Penalties. Once the per person and/or family Out-of-Pocket Limit is satisfied, no additional Copayments or Coinsurance will be required for the Member and/or family for the remainder of the Benefit Period, except for Prescription Drug Copayments, Vision Services Plan Copayments, Dental Plan Copayments and Non-Precertification Penalties, subject to the Plan's Lifetime Maximum Benefit

The Network and Non-Network Deductibles and Out-of-Pocket Limits are cross applied and will accumulate toward each other.

The Deductible(s) apply only to Covered Services with a percentage Coinsurance. Your annual premium cost or copayments for prescriptions, vision, dental, physician office services or urgent care centers do not count toward your deductible.

SCHEDULE OF BENEFITS
ANTHEM BLUE ACCESS PPO LOW DEDUCTIBLE OPTION
Effective January 1, 2013

Covered Services	Your Copayment/Coinsurance/Limitations	
	Network Provider	**Non-Network Provider**
Preventive Care	Covered in Full	Not Covered
Physician Office Services		
Primary Care Physician (PCP)	$20 Copayment per visit	30% Coinsurance
Specialist	$30 Copayment per visit	30% Coinsurance
Chiropractor (maximum 20 visits per Benefit Period)	$20 Copayment per visit	30% Coinsurance
Allergy Injection	$ 5 Copayment per visit	30% Coinsurance
Inpatient Services	10% Coinsurance	30% Coinsurance
Inpatient Anesthesia	10% Coinsurance	10% Coinsurance at network facility 30% Coinsurance at non-network facility
Non-Precertification Penalty	All Charges Determined to be Not Medically Necessary Plus Non-compliance fee of $300.	
Skilled Nursing Facility	10% Coinsurance	30% Coinsurance
Maximum Days per Benefit Period	60 days	
Outpatient Services (not in Physician's Office)	10% Coinsurance	30% Coinsurance
Outpatient Anesthesia	10% Coinsurance	10% Coinsurance at network facility 30% Coinsurance at non-network facility
Therapy Services		
Physician's Office	$30 Copayment per visit	30% Coinsurance
Outpatient Facility Services	10% Coinsurance	30% Coinsurance
Maximum Visits		
Cardiac Rehabilitation	30 visits per Benefit Period	
Occupational Therapy	20 visits per Benefit Period	
Physical Therapy	20 visits per Benefit Period	
Speech Therapy	20 visits per Benefit Period	
Chiropractor Spinal Manipulations	20 visits per Benefit Period (note: in network office copay is $20)	
Emergency Room	10% Coinsurance	10% Coinsurance
Accident Related Dental Services	10% Coinsurance	30% Coinsurance
Urgent Care Facility	$30 Copayment per visit	$30 Copayment per visit
Ambulance Services	10% Coinsurance	10% Coinsurance

SCHEDULE OF BENEFITS
ANTHEM BLUE ACCESS PPO LOW DEDUCTIBLE OPTION
Effective January 1, 2013

Covered Services	Your Copayment/Coinsurance/Limitations	
	Network Provider	**Non-Network Provider**
Home Care Services	10% Coinsurance	30% Coinsurance
Maximum Visits	60 visits per Benefit Period	
Hospice Services	Covered in full	Covered in full
Medical Supplies, Durable Medical Equipment and Appliances	10% Coinsurance	10% Coinsurance
NOTE: Physician office Copayments are applied rather than the Network Copayment listed above if medical supplies, durable medical equipment or appliances are obtained in a Network Physician's office.		
Maternity Services		
Physician	$20 Copayment first visit; 10% Coinsurance thereafter	30% Coinsurance
Facility	10% Coinsurance	30% Coinsurance
Mental Health Services		
NOTE: All Inpatient Mental Health Services Must Be Pre-certified – *See your Medical Plan ID Card*		
Inpatient Services	10% Coinsurance	30% Coinsurance
Maximum per Benefit Period	no limit on number of visits	
Outpatient Services Office Setting Outpatient Facility	 $20 Copayment per visit 10% Coinsurance	 30% Coinsurance 30% Coinsurance
Maximum per Benefit Period	no limit on number of visits	
Substance Abuse Services		
NOTE: All Inpatient Substance Abuse Services Must Be Pre-certified – *See your Medical Plan ID Card*		
Inpatient Services	10% Coinsurance	30% Coinsurance
Maximum per Benefit Period	no limit on number of visits	
Outpatient Services Office Setting Outpatient Facility	 $20 Copayment per visit 10% Coinsurance	 30% Coinsurance 30% Coinsurance
Maximum per Benefit Period	no limit on number of visits	
Autism Services		
Inpatient Services	10% Coinsurance	30% Coinsurance
Outpatient Services Office Setting Outpatient Facility	 $20 Copayment per visit 10% Coinsurance	 30% Coinsurance 30% Coinsurance
Human Organ and Tissue Transplant Services	10% Coinsurance	30% Coinsurance

SCHEDULE OF BENEFITS
ANTHEM BLUE ACCESS PPO HIGH DEDUCTIBLE OPTION
Effective January 1, 2013

This Schedule of Benefits lists the Member's responsibility for Covered Services under the Anthem Blue Access PPO High Deductible Option. Please refer to the Covered Services section for a more complete explanation of the specific services covered by the Plan. All Covered Services are subject to the conditions, exclusions, limitations, terms and provisions of this Benefit Booklet including any riders.

Benefit Period	Calendar Year
Age Limits for Children	End of the month child attains age 26. See definition of Child on page 21 for eligibility beyond these age limits for a disabled child.
Lifetime Maximum Benefit for all Covered Services	No Lifetime Maximum Benefit Amount

Deductible	**Network Provider**	**Non-Network Provider**
Per Person*	$1,200	$2,400
Family Limit**	$2,400	$4,800
Out-of-Pocket Limit		
Per Person*	$2,400	$4,800
Family Limit**	$4,800	$9,600

The Out-of-Pocket Limit includes all Deductibles, Copayments and Coinsurance you incur in a Benefit Period, except for Prescription Drug Copayments, Vision Services Plan Copayments, Dental Plan Copayments and Non-Precertification Penalties. Once the per person or family Out-of-Pocket Limit is satisfied, no additional Copayments or Coinsurance will be required for the Member and/or family for the remainder of the Benefit Period, except for Prescription Drug Copayments, Vision Services Plan Copayments, Dental Plan Copayments and Non-Precertification Penalties, subject to the Plan's Lifetime Maximum Benefit

The Network and Non-Network Deductibles and Out-of-Pocket Limits are cross applied and will accumulate toward each other.

The Deductible(s) apply only to Covered Services with a percentage Coinsurance. Your annual premium cost or copayments for prescriptions, vision, dental, physician office services or urgent care centers do not count toward your deductible.

*Under the PPO High Deductible option, the per person Deductible and Out of Pocket Limit applies only if you have employee-only coverage.

**Under the PPO High Deductible option, the Family Limit Deductible and Out of Pocket Limit must be met if you have one or more dependents covered under your plan; there is no Per Person Deductible.

SCHEDULE OF BENEFITS
ANTHEM BLUE ACCESS PPO HIGH DEDUCTIBLE OPTION
Effective January 1, 2013

Covered Services	Your Copayment/Coinsurance/Limitations	
	Network Provider	**Non-Network Provider**
Preventive Care	Covered in Full	Not Covered
Physician Office Services		
Primary Care Physician (PCP)	20% Coinsurance	40% Coinsurance
Specialist	20% Coinsurance	40% Coinsurance
Chiropractor (maximum 20 visits per Benefit Period)	20% Coinsurance	40% Coinsurance
Allergy Injection	20% Coinsurance	40% Coinsurance
Inpatient Services	20% Coinsurance	40% Coinsurance
Inpatient Anesthesia	20% Coinsurance	20% Coinsurance at network facility 40% Coinsurance at non-network facility
Non-Precertification Penalty	All Charges Determined to be Not Medically Necessary Plus Non-compliance fee of $300.	
Skilled Nursing Facility	20% Coinsurance	40% Coinsurance
Maximum Days per Benefit Period	60 days	
Outpatient Services (not in Physician's Office)	20% Coinsurance	40% Coinsurance
Outpatient Anesthesia	20% Coinsurance	20% Coinsurance at network facility 40% Coinsurance at non-network facility
Therapy Services		
Physician's Office	20% Coinsurance	40% Coinsurance
Outpatient Facility Services	20% Coinsurance	40% Coinsurance
Maximum Visits		
Cardiac Rehabilitation	30 visits per Benefit Period	
Occupational Therapy	20 visits per Benefit Period	
Physical Therapy	20 visits per Benefit Period	
Speech Therapy	20 visits per Benefit Period	
Spinal Manipulations	20 visits per Benefit Period	
Emergency Room	20% Coinsurance	20% Coinsurance
Accident Related Dental Services	20% Coinsurance	40% Coinsurance
Urgent Care Facility	20% Coinsurance	20% Coinsurance
Ambulance Services	20% Coinsurance	20% Coinsurance

SCHEDULE OF BENEFITS
ANTHEM BLUE ACCESS PPO HIGH DEDUCTIBLE OPTION
Effective January 1, 2013

Home Care Services	20% Coinsurance	40% Coinsurance
Maximum Visits	60 visits per Benefit Period	
Hospice Services	Covered in full	Covered in full
Medical Supplies, Durable Medical Equipment and Appliances	20% Coinsurance	20% Coinsurance
Maternity Services		
Physician	20% Coinsurance	40% Coinsurance
Facility	20% Coinsurance	40% Coinsurance
Mental Health Services		
NOTE: All Inpatient Mental Health Services Must Be Pre-certified – *See your Medical Plan ID Card*		
Inpatient Services	20% Coinsurance	40% Coinsurance
Maximum per Benefit Period	no limit on number of visits	
Outpatient Services Office Setting Outpatient Facility	 20% Coinsurance 20% Coinsurance	 40% Coinsurance 40% Coinsurance
Maximum per Benefit Period	no limit on number of visits	
Substance Abuse Services		
NOTE: All Inpatient Substance Abuse Services Must Be Pre-certified – *See your Medical Plan ID Card*		
Inpatient Services	20% Coinsurance	40% Coinsurance
Maximum per Benefit Period	no limit on number of visits	
Outpatient Services Office Setting Outpatient Facility	 20% Coinsurance 20% Coinsurance	 40% Coinsurance 40% Coinsurance
Maximum per Benefit Period	no limit on number of visits	
Autism Services		
Inpatient Services	20% Coinsurance	40% Coinsurance
Outpatient Services Office Setting Outpatient Facility	 20% Coinsurance 20% Coinsurance	 40% Coinsurance 40% Coinsurance
Human Organ and Tissue Transplant Services	20% Coinsurance	40% Coinsurance

SCHEDULE OF BENEFITS
ANTHEM BLUE PREFERRED EPO OPTION

Effective January 1, 2013

This Schedule of Benefits lists the Member's responsibility for Covered Services under the Anthem Blue Preferred EPO Option. Please refer to the Covered Services section for a more complete explanation of the specific services covered by the Plan. All Covered Services are subject to the conditions, exclusions, limitations, terms and provisions of this Benefit Booklet including any riders.

Benefit Period	Calendar Year
Age Limits for Children	End of the month child attains age 26. See definition of Child on page 21 for eligibility beyond these age limits for a disabled child.
Lifetime Maximum Benefit for all Covered Services	No Lifetime Maximum Benefit Amount
Out-of-Pocket Limit	
Per Person	$2,500
Family Limit	$5,000

The Out-of-Pocket Limit includes all Copayments you incur in a Benefit Period, except for Prescription Drug Copayments, Vision Services Plan Copayments, Dental Plan Copayments and Non-Precertification Penalties. Once the per person and/or family Out-of-Pocket Limit is satisfied, no additional Copayments will be required for the Member and/or family for the remainder of the Benefit Period, except for Prescription Drug Copayments, Vision Services Plan Copayments, Dental Plan Copayments and Non-Precertification Penalties, subject to the Plan's Lifetime Maximum Benefit.

Covered Services	**Your Copayment/Limitations**	
	Network Provider	**Non-Network Provider**
Preventive Care	Covered in Full	Not Covered
Physician Office Services		
Primary Care Physician (PCP)	$20 Copayment per visit	Not Covered
Specialist	$30 Copayment per visit	Not Covered
Chiropractor (maximum 20 visits per Benefit Period)	$20 Copayment per visit	Not Covered
Allergy Injection	$ 5 Copayment per visit	Not Covered
Inpatient Services	$300 Copayment per inpatient confinement	Not Covered
Non-Precertification Penalty	All Charges Determined to be Not Medically Necessary Plus Non-compliance fee of $300.	

SCHEDULE OF BENEFITS
ANTHEM BLUE PREFERRED EPO OPTION
Effective January 1, 2013

Skilled Nursing Facility	$300 Copayment for each inpatient confinement	Not Covered
Maximum Days per Benefit Period	60 days	
Outpatient Services (not in Physician's office)		
Outpatient Surgery	$100 Copayment per visit	Not Covered
MRI/MRA	$100 Copayment per visit	Not Covered
CAT Scans	$100 Copayment per visit	Not Covered
PET Scans	$100 Copayment per visit	Not Covered
Therapy Services		
Physician's Office or Outpatient Facility Services	$30 Copayment per visit	Not Covered
Maximum Visits		
Cardiac Rehabilitation	30 visits per Benefit Period	
Occupational Therapy	20 visits per Benefit Period	
Physical Therapy	20 visits per Benefit Period	
Speech Therapy	20 visits per Benefit Period	
Chiropractor Spinal Manipulations	20 visits per Benefit Period (note: in network office copay is $20)	
Other Outpatient Facility Services (other than those listed)	Covered in Full	Not Covered
Emergency Room	$100 Copayment per visit Copayment waived if confined within 24 hours for the same condition	$100 Copayment per visit
Accident Related Dental Services	Covered in full	Covered in full at in-network allowed amount
Urgent Care Facility	$30 Copayment per visit	$30 Copayment per visit
Ambulance Services	Covered in full	Covered in full
Home Care Services	Covered in full	Not Covered
Maximum Visits	60 visits per Benefit Period	
Hospice Services	Covered in full	Covered in full at in-network allowed amount
Medical Supplies, Durable Medical Equipment and Appliances	Covered in full	Covered in full at in-network allowed amount
NOTE: Physician office Copayments are applied rather than the Network Copayment listed above if medical supplies, durable medical equipment or appliances are obtained in a Network Physician's office.		

SCHEDULE OF BENEFITS
ANTHEM BLUE PREFERRED EPO OPTION
Effective January 1, 2013

Maternity Services		
Inpatient Services	$300 Copayment per inpatient confinement	Not Covered
Physician Services	$20 Copayment first visit; Covered in full thereafter	Not Covered
Mental Health Services		
NOTE: All Inpatient Mental Health Services Must Be Pre-certified – *See your Medical Plan ID Card*		
Inpatient Services	$300 Copayment per inpatient confinement	Not Covered
Maximum per Benefit Period	no limit on number of visits	
Outpatient Services Office Setting Outpatient Facility	 $20 Copayment per visit $20 Copayment per visit	 Not Covered Not Covered
Maximum per Benefit Period	no limit on number of visits	
Substance Abuse Services		
NOTE: All Inpatient Substance Abuse Services Must Be Pre-certified – *See your Medical Plan ID Card*		
Inpatient Services	$300 Copayment per inpatient confinement	Not Covered
Maximum per Benefit Period	no limit on number of visits	
Outpatient Services Office Setting Outpatient Facility	 $20 Copayment per visit $20 Copayment per visit	 Not Covered Not Covered
Maximum per Benefit Period	no limit on number of visits	
Autism Services		
Inpatient Services	$300 Copayment per inpatient confinement	Not Covered
Outpatient Services Office Setting Outpatient Facility	 $20 Copayment per visit $20 Copayment per visit	 Not Covered Not Covered
Human Organ and Tissue Transplant Services	Covered in full	Not Covered

SCHEDULE OF BENEFITS
PRESCRIPTION DRUG CARD PROGRAM

This Schedule of Benefits lists the Member's responsibility for Covered Services under the Outpatient Prescription Drug Program. Please refer to the Prescription Drug Card Program section for a more complete explanation of the specific services covered. All Covered Services are subject to the conditions, exclusions, limitations, terms and provisions of this Benefit Booklet including any riders.

Age Limits for Children	End of the month child attains age 26. See definition of Child on page 21 for eligibility beyond these age limits for a disabled child.

Covered Services	**Your Copayment/Coinsurance/Limitations**	
	Network Provider	**Non-Network Provider**
Days Supply: Days Supply may be less than the amount shown due to Prior Authorization, Quantity Limits, and Utilization Guidelines.		
Pharmacy	30 day supply	Not covered
Mail Service	90 day supply	Not covered
Copayment for Pharmacy:		
Generic Formulary Drug	$ 7 Copayment	Not covered
Brand name Formulary Drug	$25 Copayment	Not covered
Generic non-Formulary Drug	$40 Copayment	Not covered
Brand name non-Formulary Drug	$40 Copayment	Not covered
Copayment for Mail Service:		
Generic Formulary Drug	$14 Copayment	Not covered
Brand name Formulary Drug	$50 Copayment	Not covered
Generic non-Formulary Drug	$80 Copayment	Not covered
Brand name non-Formulary Drug	$80 Copayment	Not covered

Mail Order Required for Refills Beginning January 1, 2010

- **Maintenance Prescriptions -** Beginning January 1, 2010, members are required to use the plan's mail order pharmacy for refilling maintenance prescriptions. Members are allowed three refills at a retail pharmacy. Starting with the fourth refill for that medication, the member must use Medco's Mail Order Pharmacy for the prescription to be covered by the plan. Members should call Medco at 1-866-677-8928 with questions.

- **Specialty Prescriptions –** Beginning January 1, 2010 members using a specialty prescription are required to receive refills using the plan's specialty mail order pharmacy Members should call Medco at 1-866-677-8928 with questions.

SCHEDULE OF BENEFITS
PRESCRIPTION DRUG CARD PROGRAM

New Pharmacy Provider Beginning 1/1/2011 – Medco (now a part of the Express Scripts family of pharmacies)

Beginning 1/1/2011, Medco Health Solutions, Inc. (Medco) will be the plan's pharmacy provider. Medco mailed new drug cards to members in December 2010. Members will need to use their Medco drug card beginning 1/1/2011 and after. Members should call Medco at 1-866-677-8928 with questions. Note: Medco is now part of the Express Scripts family of pharmacies. You should continue to use your Medco ID Card and call the Medco phone number on the back of your card. For new mail order prescriptions, please do one of the following:

- **By Fax**: Have your doctor fax your new prescription using Medco's fax form to the Medco fax number at 1-888-327-9791
- **By Mail**: Or, you can mail your new prescription using Medco's mail order form and send it to the following address: P,O. Box 747000, Cincinnati, OH 45274-7000 .

SCHEDULE OF BENEFITS
VISION SERVICE PLAN

This Schedule of Benefits lists the Member's responsibility for Covered Services under the Vision Service Plan. Please refer to the Vision Service Plan section for a more complete explanation of the specific services covered. All Covered Services are subject to the conditions, exclusions, limitations, terms and provisions of this Benefit Booklet including any riders.

Age Limits for Children	End of the month child attains age 26. See definition of Child on page 21 for eligibility beyond these age limits for a disabled child.

Covered Services	**Your Copayment/Coinsurance/Limitations**	
	Network Provider	**Non-Network Provider**
Vision Examination (once every 12 months)	$15 Copayment	Covered up to $43 (Subject to $15 Copayment)
Lenses (once every 24 months) Single Vision Bifocal Trifocal Lenticular	 Covered in full Covered in full Covered in full Covered in full	 Covered up to $26 Covered up to $43 Covered up to $60 Covered up to $100
Frames (once every 24 months)	Covered up to $120 plan allowance	Covered up to $40
Contact Lenses (once every 24 months; in lieu of all other lens and frame benefits) Elective Visually Necessary	 Covered up to plan allowance of $105; Precertification required Covered in Full	 Covered up to $100; Precertification required Covered up to $210
Low Vision Benefit (maximum allowable benefit of $1,000 every 2 years) (severe visual problems that are not correctable with regular lenses)	Precertification required; Maximum benefit $1,000	
Supplemental Testing	Covered in full	Covered up to $125 Network allowance
Supplemental Aids	25% Coinsurance	25% Coinsurance

DEFINITIONS

This section defines terms which have special meanings. If a word or phrase has a special meaning or is a title, it will be capitalized. The word or phrase is defined in this section or at the place in the text where it is used.

Alternate Recipient - Any child of a Subscriber who is recognized under a Qualified Medical Child Support Order (QMCSO) as having a right to enrollment under the Plan with regard to such Subscriber.

Authorized Service - A Covered Service rendered by any Provider other than a Network Provider, which has been authorized in advance (except for Emergency Care which may be authorized after the service is rendered) by the Administrator, on behalf of the Employer, to be paid at the Network level.

Autism – A condition affecting a Member which includes a total of six or more items from the following subparagraphs of this definition with at least two from the first subparagraph and one each from the second and third paragraphs.

- Qualitative impairment in social interaction as manifested by at least two of the following:
  1. Marked impairment in the use of multiple nonverbal behaviors such as eye-to-eye gaze, facial expression, body postures, and gestures to regulate social interaction;
  2. Failure to develop peer relationships appropriate to developmental level;
  3. A lack of spontaneous seeking to share enjoyment, interests or achievement with other people; or
  4. Lack of social or emotional reciprocity.

- Qualitative impairments in communication as manifested by at least one of the following:
  1. Delay in or total lack of the development of spoken language;
  2. In individuals with adequate speech, marked impairment in the ability to imitate or sustain a conversation with others;
  3. Stereotyped and repetitive use of language or idiosyncratic language;
  4. Lack of varied spontaneous make believe play or social imitative play appropriate to developmental levels.
- Restricted repetitive and stereotyped patterns of behavior interests and activities as manifested by at least one of the following:
  1. Encompassing preoccupation with one or more stereotyped and restricted patterns of interest that is abnormal either in intensity or focus;
  2. Apparently inflexible adherence to specific nonfunctional routines or rituals;
  3. Stereotyped and repetitive motor mannerisms; or
  4. Persistent preoccupation with parts of objects.

- Delays or abnormal functioning in at least one of the following areas with onset prior to three years of age:
  1. Social interaction;
  2. Language as used in social communication;
  3. Symbolic or imaginative play; or
  4. The disturbance is not better accounted for by Rett's Disorders or Childhood Disintegrative Disorder.

Benefit Booklet - This summary of the terms of your health benefits.

Benefit Period - The period of time that benefits for Covered Services are payable under the Plan. The Benefit Period is listed in the Schedule of Benefits. If your coverage ends earlier, the Benefit Period ends at the same time.

Brand Name Drug - The initial version of a medication developed by a pharmaceutical manufacturer, or a version marketed under a pharmaceutical manufacturer's own registered trade name or trademark. The original manufacturer is granted an exclusive patent to manufacture and market a new drug for a certain number of years. After the patent expires, if FDA requirements are met any manufacturer can produce the drug and sell under its own brand name, or under the drug's chemical name (Generic).

Case Management -- Case Management is a Health Care Management feature designed to assure that your care is provided in the most appropriate and cost effective care setting. This feature allows the Claims Administrator to customize your benefits by approving otherwise non-covered services or arranging an earlier discharge from an Inpatient setting for a patient whose care could be safely rendered in an alternate care setting. That alternate care setting or customized service will be covered only when arranged and approved in advance by the Claims Administrator's Health Care Management staff. In managing your care, the Claims Administrator has the right to authorize substitution of Outpatient Services or services in your home to the extent that benefits are still available for Inpatient Services.

Child(ren) - Medical/Pharmacy/Vision/Dental Benefits

The Subscriber's child may include:

- natural children,

- legally adopted children (The event date for an adopted child is the earlier of the date of adoption or date of placement for adoption. Placement for adoption means the assumption and retention of legal obligation for total and partial support for a child in anticipation of adoption of such child.),

- children under your legal guardianship (temporary custody not eligible), and

- stepchildren.

Age Limits for Children - End of the month child attains age 26

All enrolled eligible children may continue to be enrolled until the age limits for Children specified in the Schedule of Benefits section of this Benefit Booklet.

Eligibility will be continued past the end of the month the child attains age 26 only for those already enrolled unmarried Children who cannot work to support themselves due to mental retardation or physical or mental handicap. These children must be allowed as a federal tax exemption by the Subscriber or Subscriber's Spouse. The child's disability must start before the end of the period they would become ineligible for benefits. The Plan must certify the child's eligibility. The Employer must be informed of the child's eligibility for continuation of benefits under the Plan within 120 days after

the child would normally become ineligible. The Employer may require continued proof of such disability annually after the two year period following this child's attainment of the limiting age.

The Employer may require the Subscriber to submit proof of continued eligibility for any enrolled child. Your failure to provide this information could result in termination of a child's benefits under the Plan.

To enroll children under the Plan, the Subscriber may be required to provide a copy of any legal documents awarding guardianship of such child(ren) to the Subscriber. Temporary custody is not sufficient to establish eligibility under the Plan. Please see "Eligibility and Enrollment Section" that describes the documents that are required when enrolling dependents under the Plan.

Any foster child who is eligible for any governmental program or law will not be eligible for benefits under the Plan unless required by the laws of the Subscriber's state of residence.

Claims Administrator - An organization or entity that the Employer contracts with to provide administrative and claims payment services under the Plan. The Claims Administrators are identified in the section titled ERISA Information and Statement of ERISA Rights. The Employer self-insures many portions of the Plan, so the Claims Administrator does not assume any financial obligation for benefits paid under the self-insured portions of the Plan. The Claims Administrator is a Fiduciary under the Plan and has been delegated the sole authority and discretion to resolve all disputes regarding claims, claims appeals and the interpretation of the Plan, including making any findings of fact necessary for determination of any benefit payable under the Plan. The decision of the Claims Administrator shall be final, conclusive and binding as to all parties, and the Claims Administrator shall be deemed to have properly exercised its authority, unless it has abused its discretion hereunder by acting arbitrarily and capriciously.

COBRA – Continuation of health coverage as provided under the Consolidated Omnibus Budget Reconciliation Act of 1986 including subsequent amendment and guidance.

Coinsurance - A percentage of the Reasonable Charge for which you are responsible per Covered Service after you meet your Deductible in each Benefit Period.

Copayment - A specific dollar amount for Covered Services indicated in the Schedule of Benefits for which you are responsible. The Copayment does not apply towards any Deductible. Your flat dollar Copayment will be the lesser of the amount shown in the Schedule of Benefits or the amount charged by the Provider.

Covered Services - Services, supplies or treatment as described in the Covered Services sections of this Benefit Booklet which are performed, prescribed, directed or authorized by a Provider. To be a Covered Service the service, supply or treatment must be:

- Medically Necessary or otherwise specifically included as a benefit under this Benefit Booklet.
- Within the scope of the license of the Provider performing the service.
- Rendered while your coverage under the Plan is in force.
- Not Experimental/Investigative or otherwise excluded or limited by this Benefit Booklet, or by any amendment or rider thereto.
- Authorized in advance by the Claims Administrator if such Precertification is required in the Plan.

A charge for a Covered Service is incurred on the date the service, supply or treatment was provided to you.

Covered Transplant Procedure - Any of the Medically Necessary non-Experimental/Investigative human organ and tissue transplants as described in this Benefit Booklet.

Custodial Care - Care primarily for the purpose of assisting you in the activities of daily living or in meeting personal rather than medical needs, and which is not specific treatment for an illness or injury. It is care which cannot be expected to substantially improve a medical condition and has minimal therapeutic value. Such care includes, but is not limited to:

- assistance with walking, bathing, or dressing;
- transfer or positioning in bed;
- normally self-administered medicine;
- meal preparation;
- feeding by utensil, tube, or gastrostomy;
- oral hygiene;
- ordinary skin and nail care;
- catheter care;
- suctioning;
- using the toilet;
- enemas; and
- preparation of special diets and supervision over medical equipment or exercises or over self-administration of oral medications not requiring constant attention of trained medical personnel.

Deductible - The dollar amount of Covered Services listed in the Schedule of Benefits for which you are responsible before benefits are payable under the Plan for Covered Services each Benefit Period.

Dependent - A person of the Subscriber's family who is eligible for coverage under the Plan as described in the Eligibility and Enrollment section of this Benefit Booklet.

Diagnostic Service - A test or procedure performed when you have specific symptoms to detect or to monitor your disease or condition or a test performed as a Medically Necessary preventive care screening for an asymptomatic patient. It must be ordered by a Provider. Covered Diagnostic Services are limited to those services specifically listed in the Covered Services section.

Disabled Employee – A Regular, Full-Time Employee who is receiving disability income benefits (including the period of time covered by a lump sum settlement agreement) under the terms of the LG&E and KU Long Term Disability Plan or any Former Plan.

Disease Management Program – the plan may offer a voluntary program to eligible Subscribers and/or Dependents to manage diseases and/or chronic conditions.

Effective Date - The date a Member's coverage begins under the Plan. No benefits are payable for services and supplies received before the Member's Effective Date.

Eligible Person - A person who satisfies the Plan's eligibility requirements and is entitled to apply to be a Subscriber.

Emergency - An accidental traumatic bodily injury or other medical condition that arises suddenly and unexpectedly and manifests itself by acute symptoms of such severity, including severe pain, that the absence of immediate medical attention could, in the judgment of a reasonable person:

- place an individual's health in serious jeopardy;
- result in serious impairment to the individual's bodily functions; or
- result in serious dysfunction of a bodily organ or part of the individual.

Emergency Care - Covered Services that are furnished by a Provider within the scope of the Provider's license and as otherwise authorized by law that are needed to evaluate or stabilize an individual in an Emergency.

Employer – LG&E and KU Energy LLC, or any successor thereto, and all of the legal entities, or any successors thereto, which are part of a controlled group or affiliated service group with LG&E and KU Energy LLC pursuant to the provisions of Code Sections 414(b), (c), (m) and (o).

Employment Date – the date the Employee first performs service for the Employer.

Enrollment Date - The first day of coverage under the Plan or, if there is a waiting period, the first day of the waiting period (typically the date employment begins).

Experimental/Investigative - Any drug, biologic, device, diagnostic, product, equipment, procedure, treatment, or service used in or directly related to the diagnosis, evaluation, or treatment of a disease, injury, illness, or other health condition which the Claims Administrator or the Claims Administrator's designee, determines in its sole discretion to be Experimental/Investigative. The Claims Administrator will deem any drug, biologic, device, diagnostic, product, equipment, procedure, treatment, service, or supply to be Experimental/Investigative if the Claims Administrator determines that one of more of the following criteria apply when the service is rendered with respect to the use for which benefits are sought. The drug, biologic, device, diagnostic, product, equipment, procedure, treatment, service, or supply:

- cannot be legally marketed in the United States without the final approval of the Food and Drug Administration (FDA), or other licensing or regulatory agency, and such final approval has not been granted;
- has been determined by the FDA to be contraindicated for the specific use; or
- is provided as part of a clinical research protocol or clinical trial or is provided in any other manner that is intended to evaluate the safety, toxicity, or efficacy of the drug, biologic, device, diagnostic, product, equipment, procedure, treatment, service, or supply; or
- is subject to review and approval of an Institutional Review Board (IRB) or other body serving a similar function; or
- is provided pursuant to informed consent documents that describe the drug, biologic, device, diagnostic, product, equipment, procedure, treatment, service, or supply as Experimental/Investigative, or otherwise indicate that the safety, toxicity, or efficacy of the drug, biologic, device, diagnostic, product, equipment, procedure, treatment, service, or supply is under evaluation.

Any service not deemed Experimental/Investigative based on the criteria above may still be deemed Experimental/Investigative by the Claims Administrator. In determining whether a Service is Experimental/Investigative, the Claims Administrator will consider the information described below and assess whether:

- the scientific evidence is conclusory concerning the effect of the service on health outcomes;
- the evidence demonstrates the service improves net health outcomes of the total population for whom the service might be proposed by producing beneficial effects that outweigh any harmful effects;

- the evidence demonstrates the service has been shown to be as beneficial for the total population for whom the service might be proposed as any established alternatives; and
- the evidence demonstrates the service has been shown to improve the net health outcomes of the total population for whom the service might be proposed under the usual conditions of medical practice outside clinical investigatory settings.

The information considered or evaluated by the Claims Administrator to determine whether a drug, biologic, device, diagnostic, product, equipment, procedure, treatment, service, or supply is Experimental/Investigative under the above criteria may include one or more items from the following list which is not all inclusive:

- published authoritative, peer-reviewed medical or scientific literature, or the absence thereof; or
- evaluations of national medical associations, consensus panels, and other technology evaluation bodies; or
- documents issued by and/or filed with the FDA or other federal, state or local agency with the authority to approve, regulate, or investigate the use of the drug, biologic, device, diagnostic, product, equipment, procedure, treatment, service, or supply; or
- documents of an IRB or other similar body performing substantially the same function; or
- consent document(s) and/or the written protocol(s) used by the treating Physicians, other medical professionals, or facilities or by other treating Physicians, other medical professionals or facilities studying substantially the same drug, biologic, device, diagnostic, product, equipment, procedure, treatment, service, or supply; or
- medical records; or
- the opinions of consulting Providers and other experts in the field.

If you have a life-threatening Sickness or condition (one which is likely to cause death within one year of the request for treatment) the Claims Administrator may, in their sole discretion, determine that an Experimental or Investigational Service meets the definition of a Covered Service for that Sickness or condition. For this to take place, the Claims Administrator must determine that the procedure or treatment is promising, but unproven, and that the service uses a specific research protocol that meets standards equivalent to those defined by the National Institutes of Health.

The Claims Administrator or the Claims Administrator's designee has the sole authority and discretion to determine all questions pertaining to whether a service is Experimental/Investigative under this Plan.

Family Coverage – Coverage provided by the Employer for the Subscriber and eligible Dependents.

Former Plan – A plan with a prior employer that is recognized by the Employer for purposes of determining eligibility under the LG&E and KU Medical, Dental and Vision Care Plan.

Formulary - The list of pharmaceutical products, developed in consultation with Physicians and pharmacists, approved for their quality and cost effectiveness.

Full-time Student - Full-time Student is a Child who is enrolled in and attending full-time a recognized course of study or training at:

- An accredited high school;
- An accredited college or university; or
- A licensed vocational school, technical school, beautician school, automotive school or similar training school.

Full-time Student status is determined in accordance with the standards set forth by the educational institution.

A Child continues to be a Full-time Student during periods of regular vacation established by the institution. If the Child does not continue as a Full-time Student immediately following the period of vacation, the Full-time Student designation will end on the last day of the calendar month preceding the month in which such period of vacation ended. For example: Spring semester ends May 10 and students are on vacation for the calendar months of June and July. Fall semester starts August 25 and if students do not return to school, Full-time Student designation will end July 31.

- **College Student Medical Leave**
  The plan will extend coverage for up to one year when a college student otherwise would lose eligibility, if a child takes a medically necessary leave of absence from a postsecondary educational institution. Coverage will continue for up to one year of leave, unless dependent coverage ends earlier under another plan provision, such as the parent's termination of employment or the child's age exceeding the plan's limit.

- **Medically necessary change in student status.**
  The extended coverage is available if a college student would otherwise lose coverage because a serious illness or injury requires a medically necessary leave of absence or a change in enrollment status (for example, a switch from full-time to part-time student status). The plan must receive written certification from the child's physician confirming the serious illness or injury and the medical necessity of the leave or change in status.

- **Coverage continues even if the plan changes.**
  Dependent coverage will continue during the leave as if the child had maintained student eligibility. This requirement applies even if a plan changes during the extended period of coverage.

Generic Drugs - Drugs which have been determined by the FDA to be bioequivalent to Brand Name Drugs and are not manufactured or marketed under a registered trade name or trademark. A drug whose active ingredients duplicate those of a Brand Name Drug and is its bioequivalent, Generic Drugs must meet the same FDA specifications for safety, purity and potency and must be dispensed in the same dosage form (tablet, capsule, cream) as the counterpart Brand Name Drug. On average, Generic Drugs cost about half as much as the counterpart Brand Name Drug.

Health Care Management -- Health Care Management is a process designed to promote the delivery of cost-effective medical care to all Members by assuring the use of appropriate procedures, setting (place of service), and resources through Case Management and through Precertification review requirements which may be conducted either prospectively (Prospective Review), concurrently (Concurrent Review), or retrospectively (Retrospective Review).

Identification Card - A card issued by the Claims Administrator that bears the Subscriber's name, identifies the membership by number, and may contain information about your benefits under the Plan. It is important to carry this card with you.

Independent Contractor - An individual engaged by the Employer to perform services not as a Leased Employee or an Employee, even if such individual is subsequently determined by the Internal Revenue Service, the Department of Labor, a court of competent jurisdiction or the Employer to be a common law employee of the Employer.

Inpatient - A Member who receives care as a registered bed patient in a Hospital or other Provider where a room and board charge is made. It does not mean a Member who is placed under observation for fewer than 24 hours.

Intern - An employee whose position is through the Employer's formal cooperative/internship programs.

Late Enrollee - An individual whose enrollment under the Plan is a Late Enrollment.

Late Enrollment - Enrollment other than on:

- The earliest date on which benefits can become effective under the Plan; or
- The date of an event that qualifies for Special Enrollment.

Leased Employee - An employee is a leased employee if:

- Services are provided under an agreement between the recipient and the leasing organization,
- Services are performed for the recipient or the recipient and related persons on a substantially full-time basis for a period of at least one year, and
- The services are of a type historically performed by employees in the recipient's field of business.

Lifetime Maximum - The maximum dollar amount for Covered Services paid by the Plan during your lifetime. Payments made under any current or former medical option of the Plan are used in determining if the Lifetime Maximum has been reached.

Mail Service - A prescription drug program which offers a convenient means of obtaining maintenance medications by mail if the Member takes prescription drugs on a regular basis. Covered prescription drugs are ordered directly from the licensed Pharmacy Mail Service which has entered into a reimbursement agreement with the Claims Administrator and sent directly to the Member's home.

Maximum Allowable Amount - The amount that the Claims Administrator determines is the maximum amount payable for Covered Services you receive, up to but not to exceed charges actually billed. The determination considers:

- amounts charged by other Providers for the same or similar service;
- any unusual medical circumstances requiring additional time, skill or experience; and/or
- other factors the Claims Administrator determines are relevant, including but not limited to, a resource based relative value scale.
- The amount accepted by a Network Provider as payment in full under the participation agreement for the Plan.

For a Network Provider, the Maximum Allowable Amount is equal to the amount that constitutes payment in full under the Network Provider’s participation agreement for this product. If a Network Provider accepts as full payment an amount less than the negotiated rate under the participation agreement, the lesser amount will be the Maximum Allowable Amount.

For a Non-Network Provider who is a Physician or other non-facility Provider, even if the Provider has a participation agreement with the Claims Administrator for another product, the Maximum Allowable Amount is the lesser of the actual charge or the standard rate under the participation agreement used with Network Providers for the Plan.

For a Non-Network Provider which is a facility, the Maximum Allowable Amount is equal to an amount negotiated with that Non-Network Provider facility for Covered Services under the Plan or any other plan. In the absence of a negotiated amount, the Claims Administrator shall have discretionary authority to establish as the Claims Administrator deems appropriate, the Maximum Allowable Amount for a Non-Network Provider facility. The Maximum Allowable Amount is the lesser of the Non-network Provider facility's charge, or an amount determined by the Administrator, after consideration of any one or more of the following: industry cost, peer reimbursement, utilization data, previously negotiated rates, outstanding offers that the Administrator may have made, or other factors the Administrator, on behalf of the Employer, deems appropriate It is your obligation to pay any Copayments and Deductibles, and any amounts which exceed the Maximum Allowable Amount.

The Maximum Allowable Amount is reduced by any penalties for which a Provider is responsible as a result of its agreement with the Claims Administrator.

Medically Necessary or Medical Necessity – An intervention that is or will be provided for the diagnosis, evaluation and treatment of a condition, illness, disease or injury and that is determined by the Claims Administrator to be:

- Medically appropriate for and consistent with the symptoms and proper diagnosis or treatment of the Member's condition, illness, disease or injury;
- Obtained from a Provider;
- Provided in accordance with applicable medical and/or professional standards;
- Known to be effective, as proven by scientific evidence, in materially improving health outcomes;
- The most appropriate supply, setting or level of service that can safely be provided to the Member and which cannot be omitted consistent with recognized professional standards of care (which, in the case of hospitalization, also means that safe and adequate care could not be obtained in a less comprehensive setting);
- Cost-effective compared to alternative interventions, including no intervention ("cost effective" does not mean lowest cost);
- Not Experimental/Investigative;
- Not primarily for the convenience of the Member, the Member's family or the Provider.
- Not otherwise subject to an exclusion under this Benefit Booklet.

The fact that a Provider may prescribe, order, recommend, or approve care, treatment, services or supplies does not, of itself, make such care, treatment, services or supplies Medically Necessary.

The Claims Administrator is the final authority to determine whether services or supplies are Medically Necessary.

Medical Policy -- The Claims Administrator's Medical Policy reflects the standards of practice and medical interventions identified as reflecting appropriate medical practice. The purpose of Medical Policy is to assist in the interpretation of Medical Necessity. However, the Benefit Booklet takes precedence over Medical Policy. Medical technology is constantly changing and the Claims Administrator, reserves the right to review and update Medical Policy periodically. The Claims Administrator is the final authority to determine Medical Policy

Medicare - The program of health care for the aged and disabled established by Title XVIII of the Social Security Act, as amended.

Member - A Subscriber or Dependent who has satisfied the eligibility conditions, applied for coverage, been approved by the Employer and for whom Premium Contribution payment has been made. Members are sometimes called "you" or "your."

Mental Health Conditions (including Substance Abuse) - A condition identified as a mental disorder in the most current version of the International Classification of Diseases, in the chapter titled "Mental Disorders".

- **Mental Health** is a condition which manifests symptoms which are primarily mental or nervous, regardless of any underlying physical causes.
- **Substance Abuse** is a condition brought about when an individual uses alcohol or other drug(s) in such a manner that his or her health is impaired and/or ability to control actions is impaired.

In determining whether or not a particular condition is a Mental Health Condition, the Plan may refer to the most current edition of the Diagnostic and Statistical Manual of Mental Conditions of the American Psychiatric Association, or the International Classification of Diseases (ICD) Manual.

Mental Health/Substance Abuse Subcontractor - An organization or entity that the Claims Administrator has a contract with to provide administrative and claims payment services and/or Covered Services regarding Mental Health/Substance Abuse services under this Plan. These administrative services may also be provided directly by the Claims Administrator.

Network Physician - A Physician who has entered into a contractual agreement or is otherwise engaged by the Claims Administrator, or with another organization which has an agreement with the Claims Administrator, regarding payment for Covered Services and certain administration functions for the Network associated with the Plan.

Network Provider - A Provider who has entered into a contractual agreement or is otherwise engaged by the Claims Administrator, or with another organization which has an agreement with the Claims Administrator, regarding payment for Covered Services and certain administration functions for the Network associated with the Plan.

Network Transplant Facility – A Provider who has entered into a contractual agreement or is otherwise engaged by the Claims Administrator with another organization which has an agreement with the Claims Administrator to provide Covered Services and certain administrative functions to you for the network associated with this Plan. A Hospital may be a Network Transplant Facility with respect to:

- Certain Covered Transplant Procedures; or
- All Covered Transplant Procedures.

New FDA Approved Drug Product or Technology - The first release of the brand name product or technology upon the initial FDA New Drug Approval. Other applicable FDA approval for its biochemical composition and initial availability in the marketplace for the indicated treatment and use.

New FDA Approved Drug Product or Technology does not include:

- new formulations: a new dosage form or new formulation of an active ingredient already on the market;
- already marketed drug product but new manufacturer; a product that duplicates another firm's already marketed drug product (same active ingredient, formulation, or combination);
- already marketed drug product, but new use: a new use for a drug product already marketed by the

same or a different firm; or

- newly introduced generic medication (generic medications contain the same active ingredient as their counterpart brand-named medications).

Non-Network Provider - A Provider who has not entered into a contractual agreement with Claims Administrator or is not otherwise engaged by Claims Administrator for the network associated with this Plan. Providers who have not contracted or affiliated with Claims Administrator's designated Subcontractor(s) for the services they perform under this Plan are also considered Non-Network Providers.

Non-Network Transplant Facility - Any Hospital which has not contracted with the transplant network engaged by Claims Administrator to provide Covered Transplant Procedures. A Hospital may be a Non-Network Transplant Facility with respect to:

- Certain Covered Transplant Procedures; or
- All Covered Transplant Procedures.

Out-of-Pocket Limit - A specified dollar amount of expense incurred for Covered Services in a Benefit Period as listed in the Schedule of Benefits. Such expense does not include charges in excess of the Maximum Allowable Amount or any non-covered services. Refer to the Schedule of Benefits for other services that may not be included in the Out-of-Pocket Limit. When the Out-of-Pocket Limit is reached, no additional Copayment or Coinsurance is required unless otherwise specified in this Benefit Booklet, subject to the Plan's Lifetime Maximum.

Outpatient - A Member who receives services or supplies while not an Inpatient.

Participating Employer - an Employer who has adopted the Plan as shown in the section titled "ERISA Information and Statement of ERISA Rights".

Pharmacy and Therapeutics Committee - a committee of physicians and pharmacists who review literature and studies which address the safety, efficacy, approved indications, adverse effects, contraindications, medical outcome, and pharmacoeconomics. The committee will develop, review and/or approve guidelines related to how and when certain drugs and/or therapeutic categories will be approved for coverage.

Plan – The LG&E and KU Medical, Dental and Vision Care Plan provided by the Employer and explained in this Benefit Booklet.

Precertification -- Precertification is a Health Care Management feature which requires that an approval be obtained from the Claims Administrator before incurring expenses for certain Covered Services. The Plan's procedures and timeframes for making decisions for Precertification requests differ depending on when the request is received and the type of service that is the subject of the Precertification request.

Premium Contribution(s) - The periodic premium costs specified by the Employer which are required to be paid by you to maintain benefits under the Plan. The Employer has the sole authority to determine your Premium Contribution and may change this amount from time to time. Generally, the Premium Contribution is determined and changed by the Employer for each calendar year. Your contribution is determined by the composite rate for the coverage you select.

Premium Contribution Period – Each calendar month. Each Premium Contribution is due the first

day of the calendar month for which the Premium Contribution applies. Your and your Dependents coverage will be terminated for non-payment if you do not pay the required Premium Contribution within 31 days of the date due.

Prescription Legend Drug - A medicinal substance, dispensed for Outpatient use, which under the Federal Food, Drug & Cosmetic Act is required to bear on its original packing label, "Caution: Federal law prohibits dispensing without a prescription." Compounded medications which contain at least one such medicinal substance are considered to be Prescription Legend Drugs. Insulin is considered a Prescription Legend Drug under this Plan.

Prescription Order - A written request by a Provider, as permitted by law, for a drug or medication and each authorized refill for same.

Primary Care Physician (PCP) – A Physician who is in family practice, general practice, internal medicine, pediatrics or obstetrics/gynecology who supervises, coordinates and provides initial care and basic medical services to a Member. The PCP is responsible for maintaining continuity of patient care.

Prior Authorization - The process applied to certain drugs and/or therapeutic categories to define and/or limit the conditions under which these drugs will be covered. The drugs and criteria for coverage are defined by the Pharmacy and Therapeutics Committee.

Provider - A duly licensed person or facility that provides services within the scope of an applicable license and is a person or facility that the Plan approves. Providers include, but are not limited to, the following persons and facilities:

- **Alternative Care Facility** – A non-hospital health care facility, or an attached facility designated as free standing by a Hospital, that the Plan approves, which provides Outpatient Services primarily for but not limited to:
  1. Diagnostic Services such as Computerized Axial Tomography (CAT scan) or Magnetic Resonance Imaging (MRI);
  2. Surgery;
  3. Therapy Services or rehabilitation.

- **Ambulatory Surgical Facility** - A Provider that:
  1. is licensed as such, where required;
  2. is equipped mainly to do Surgery;
  3. has the services of a Physician and a Registered Nurse (R.N.) at all times when a patient is present;
  4. is not an office maintained by a Physician for the general practice of medicine or dentistry; and
  5. is equipped and ready to initiate emergency procedures with personnel who are certified in advanced cardiac lifesaving skills.

- **Birthing Center -** a Provider, other than a Hospital, where births take place following normal, uncomplicated pregnancies. Such centers must be:
  1. constituted, licensed, and operated as set forth in the laws that apply;
  2. equipped to provide low-risk maternity care;
  3. adequately staffed with qualified personnel who:
     a. provide care at childbirth;
     b. are practicing within the scope of their training and experience; and
     c. are licensed if required; and
  4. equipped and ready to initiate emergency procedures in life threatening events to mother and

baby by personnel who are certified in advanced cardiac lifesaving skills.

- **Certified Registered Nurse Anesthetist** - Any individual licensed as a Registered Nurse by the state in which he or she practices, who holds a certificate of completion of a course in anesthesia approved by the American Association of Nurse Anesthetists or a course approved by that state's appropriate licensing board and who maintains certification through a recertification process administered by the Council on Recertification of Nurse Anesthetists.

- **Home Health Care Agency** - A public or private agency or organization licensed in the state in which it is located to provide Home Health Care Services.

- **Hospice** - A coordinated plan of home, Inpatient and Outpatient care which provides palliative and supportive medical and other health services to terminally ill patients. An interdisciplinary team provides a program of planned and continuous care, of which the medical components are under the direction of a Physician. Care must be available 24 hours a day, seven days a week. The Hospice must meet the licensing requirements of the state or locality in which it operates.

- **Hospital** - A Provider constituted, licensed, and operated as set forth in the laws that apply to Hospitals, which:
  1. provides room and board and nursing care for its patients;
  2. has a staff with one or more Physicians available at all times;
  3. provides 24 hour nursing service;
  4. maintains on its premises all the facilities needed for the diagnosis, medical care, and treatment of an illness or injury; and
  5. is fully accredited by the Joint Commission on Accreditation of Health Care Organizations.

  The term Hospital does not include a Provider, or that part of a Provider, used mainly for:
  1. nursing care;
  2. rest care;
  3. convalescent care;
  4. care of the aged;
  5. Custodial Care;
  6. educational care;
  7. treatment of alcohol abuse; or
  8. treatment of drug abuse.

- **Pharmacy** - An establishment licensed to dispense prescription drugs and other medications through a duly licensed pharmacist upon a Physician's order. A Pharmacy may be a Network Provider or a Non-Network Provider.

- **Physician** -
  1. a legally licensed doctor of medicine, doctor of osteopathy, or optometry; or
  2. any other legally licensed practitioner of the healing arts rendering services which are:
     a. covered by the Plan; and
     b. within the scope of his or her license.

  Physician does not include:
  1. the Member; or
  2. the Member's Spouse, parent, child, sister, brother, in-law, or someone residing in the

Member's home.

- **Skilled Nursing Facility** - A Provider constituted, licensed, and operated as set forth in applicable state law, which:
  1. mainly provides Inpatient care and treatment for persons who are recovering from an illness or injury;
  2. provides care supervised by a Physician;
  3. provides 24 hour per day nursing care supervised by a full-time Registered Nurse;
  4. is not a place primarily for care of the aged, Custodial Care, or treatment of alcohol or drug dependency; and
  5. is not a rest, educational, or custodial Provider or similar place.

- **Urgent Care Center -** A health care facility that is organizationally separate from a Hospital and whose primary purpose is the offering and provision of immediate, short-term medical care, without appointment, for Urgent Care.

Recovery – A Recovery is money you receive from another, their insurer or from any "Uninsured Motorist," "Underinsured Motorist," "Medical-Payments," "No-Fault," or "Personal Injury Protection," or other insurance coverage provision as a result of injury or illness. Regardless of how you or your representative or any agreements characterize the money you receive, it shall be subject to the Subrogation and Reimbursement provisions of this Benefit Booklet.

Reemployment Date – The date the Employee first performs service for the Employer following a Severance from Service Date.

Regular, Full-Time Employee - An employee whose position has an indefinite end or whose position is expected to last twelve (12) months or more, and who is scheduled to work 40 hours per week. If the employee works for a Participating Employer that has a full-time workweek of other than 40 hours, the Participating Employer's full-time equivalent will apply, rather than 40 hours.

Regular, Part-Time Employee - An employee whose position has an indefinite end or whose position is expected to last twelve (12) months or more, and who is scheduled to work less than a full-time weekly schedule.

Respite Care – Short-term temporary care for people with disabilities provided by persons trained in the behavioral management of persons with pervasive developmental disorders under the supervision of a professional licensed or certified to provide Mental Health services. The care must be provided at facilities that meet the state and/or local licensing certification requirements.

Service Area - The geographical area within which Covered Services under the Plan are available.

Severance from Service Date – The date on which the employee's employment with a Participating Employer is terminated.

Single Coverage – Coverage for the Subscriber only.

Skilled Care - Care which is Medically Necessary and must be performed or supervised by a skilled licensed professional in the observation and/or assessment of treatment of an illness or injury. It is ordered by a Physician and usually involves a treatment plan.

Specialist – A Physician who is not a Primary Care Physician.

Spouse - The Subscriber's legal spouse in the Subscriber's state of primary residence.

Stabilize - The provision of medical treatment to you in an emergency as may be necessary to assure, within reasonable medical probability that material deterioration of your condition is not likely to result from or during any of the following:

- your discharge from an emergency department or other care setting where Emergency Care is provided to you;
- your transfer from an emergency department or other care setting to another facility; or
- your transfer from a Hospital emergency department or other Hospital care setting to the Hospital's Inpatient setting.

Subcontractor - The Claims Administrator and/or Employer may subcontract particular services to organizations or entities that have specialized expertise in certain areas. This may include but is not limited to prescription drugs and mental health/behavioral health and substance abuse services. Such subcontracted organizations or entities may make benefit determinations and/or perform administrative, claims paying, or customer service duties on the Claims Administrator's or Employer's behalf.

Subscriber - An eligible employee or retired employee or member of the Employer enrolled under the Plan, whose benefits are in effect and whose name appears on the Identification Card issued by the Claims Administrator.

Substance Abuse -- See definition for Mental Health Conditions (including Substance Abuse).

Survivor -- An eligible Survivor is a person who was covered under this Plan as an eligible Dependent of a Regular, Full-Time Employee or a Disabled Employee on the day before the date of death of the Regular, Full-Time Employee or the Disabled Employee.

Temporary Employee - An employee who is scheduled to work a regular workweek but is hired for a limited term of employment that is not expected to exceed twelve (12) months, or an employee whose position does not have a regular work schedule (e.g. a person being called in for emergency duty).

Therapy Services - Services and supplies used to promote recovery from an illness or injury. Covered Therapy Services are limited to those services specifically listed in the Covered Services section.

Urgent Care: An Urgent Care medical problem is an unexpected episode of illness or an injury requiring treatment which cannot reasonably be postponed for regularly scheduled care. It is not considered an Emergency. Urgent Care medical problems include, but are not limited to, ear ache, sore throat, and fever (not above 104 degrees). Treatment of an Urgent Care medical problem is not life threatening and does not require use of an emergency room at a Hospital.

Visually Necessary or Appropriate: Services and materials medically or visually necessary to restore or maintain a patient's visual acuity and health and for which there is no less expensive professionally acceptable alternative.

Waiting Period - Period of employment following an Employment Date or Reemployment Date that is required before a Subscriber's coverage is effective.

ELIGIBILITY AND ENROLLMENT

Benefits payable under the Plan are available to you because of your employment with or membership with the Employer.

In order for you to participate in the Plan, certain requirements must be satisfied. These requirements may include a Waiting Period. The specific time periods and other standards for participation in the Plan are determined by the Employer and/or federal law. Eligibility requirements are below.

Eligibility for Employees

Subscriber

A person is eligible to participate in the Plan as a Subscriber if the person is a Regular, Full-Time Employee of a Participating Employer; or a Regular, Part-Time Employee who is scheduled to work at least 20 hours per week for a Participating Employer; or a person whose employment is covered by a collective bargaining agreement between a Participating Employer and a union who has met the terms specified in the collective bargaining agreement to be eligible for medical and dental benefits.

A Regular, Part-Time Employee who is scheduled to work less than 20 hours per week, a Temporary Employee, a co-op student or an Intern is not eligible. Leased Employees, nonleased persons who provide services to a Participating Employer pursuant to an agreement with any other person or organization, and any person classified as an Independent Contractor are not an eligible Subscriber, whether or not deemed a common-law employee.

The names of the Participating Employers are found in the ERISA section of this document.

Dependents

To be eligible under the Plan as a Dependent, the person must be:

- the Subscriber's Spouse, or
- the Subscriber's Child.

Enrollment

If you and your Spouse are each an eligible Subscriber, you and your Spouse cannot enroll as both a Subscriber and a Dependent.

Initial Enrollment

An Eligible Person can enroll for Single, Employee and Spouse, Employee and Child(ren) or Family Coverage through the Employer. That enrollment must be received within the 31-day period which begins on the date the Employee is first eligible under the Plan. If the Employer does not receive the initial enrollment within this time period, the Eligible Person can only enroll for benefits during the Open Enrollment period or during a Special Enrollment period, whichever is applicable.

If an Eligible Person has one or more Dependents that qualify for coverage under the Plan at the time of the Initial Enrollment for whom coverage is not elected, those Dependent(s) can only be enrolled for

benefits during the Open Enrollment period or during a Special Enrollment period, whichever is applicable.

It is important for you to know which family members are eligible to apply for benefits under Family Coverage. See the section on Eligible Dependents.

Required Documentation When Adding Dependents for Medical/Pharmacy/Vision/Dental Coverage

You will be required to submit documentation to verify the following dependents.

Spouse:
A copy of your marriage certificate
AND
One form of documentation establishing current marital status such as a joint household bill, joint bank/credit account, or the front page of your most recently filed federal tax return (with all financial information concealed).

Child(ren):
A copy of the child's birth certificate which includes the names of the parents or appropriate court order/adoption decree naming you or your spouse as the child's legal guardian

Step-Child:
A copy of the child's birth certificate
AND
Employee's marriage certificate
AND
Joint bill/account listing employee and spouse or last year's federal tax return showing a joint filing.

Disabled Dependent:
A copy of the child's birth certificate which includes the names of the parents or appropriate court order/adoption decree naming you or your spouse as the child's legal guardian
AND
An Affidavit will need to be completed to prove disability through the insurance carrier.

How and When to Submit Required Documentation for Adding New Dependents:

Documentation is required when new dependents are added to an employee's medical and/or dental plan. Participants have 30 days to add a dependent from the Change in Family Status date and 60 days to submit the required documentation. Failure to submit required documentation within 60 days will result in the dependent being retro-actively removed from coverage. Failure to add your dependent within 30 days will result in waiting until next year's open enrollment.

Documentation can be sent via mail (regular US mail or inter-office) or fax it to the Benefits department.

Regular US Mail:
LG&E Center - Attn: Benefits Department
PO Box 32030
Louisville, KY 40232

Inter-office mail:
LG&E Center 16th floor

Benefits Fax# 502-217-2412

Newborn and Adopted Child Coverage

A child will be considered adopted from the earlier of: (1) the moment of placement in your home; or (2) the date of an entry of an order granting custody of the child to you. The child will continue to be considered adopted unless the child is removed from your home prior to issuance of a legal decree of adoption.

Any Child born while the mother is enrolled as a Subscriber or Subscriber's Spouse will be covered from birth for a period of 31 days. Any Child adopted while the adopting mother is enrolled for coverage as a Subscriber or the Subscriber's Spouse will be covered from the date of placement for purposes of adoption for a period of 31 days.

To continue coverage beyond the 31-day period after the child's birth or adoption you must notify the Employer by submitting a Change of Status Form to add the child under the Plan. The Change of Status Form must be submitted within 31 days after the birth or placement of the child. If the child is not enrolled within 31 days of the date of birth or placement for adoption, coverage will cease at the end of this period of 31 days and the child can only be enrolled for benefits during the Open Enrollment period or during a Special Enrollment period, whichever is applicable.

Qualified Medical Child Support Order

If you are required by a qualified medical child support order or court order, as defined by ERISA, to enroll your child under the Plan, the Employer will permit your child to enroll without regard to any enrollment limits and shall provide the benefits of the Plan in accordance with the applicable requirements of such order. Any claims payable under the Plan will be paid to the child or the child's custodial parent or legal guardian, for any expenses paid by the child, custodial parent, or legal guardian. The Claims Administrator will make information available to the child, custodial parent, or legal guardian on how to obtain benefits and submit claims to the Claims Administrator directly.

Special Enrollment

A Special Enrollment period may occur if an Eligible Person or Dependent with other health coverage declined coverage under this Plan and then loses their other coverage, or if an Eligible Person or Subscriber gains a Dependent through marriage, birth, adoption or placement for adoption. If an Eligible Person or Dependent enrolls during a Special Enrollment period, even if it is at the same time as an open enrollment period, that person will not be treated as a Late Enrollee.

Special Enrollment for Loss of Other Coverage

The Special Enrollment period for loss of other coverage is available to Eligible Persons and their Dependents who meet certain requirements:

- the Eligible Person and/or their Dependent must otherwise be eligible for coverage;
- when coverage under this Plan was declined, the Eligible Person or their Dependent must have been covered under another group plan or must have had other health insurance coverage.

The rights under this Special Enrollment period may apply with respect to:

- an Eligible Person;
- a Dependent of an Eligible Person; or
- both.

An Eligible Person who has not previously enrolled may enroll during the Special Enrollment period if they have lost their other coverage. A Dependent of a Subscriber may enroll during the Special Enrollment period if the Dependent lost their other coverage and the Subscriber is currently enrolled in this Plan. In addition, both the Eligible Person and a Dependent can enroll together if either the Eligible Person or the Dependent loses other coverage.

If the other coverage is COBRA continuation coverage, then Special Enrollment can only be requested after the COBRA continuation coverage has exhausted. If the other coverage is not COBRA continuation coverage, then Special Enrollment for the Eligible Person or Dependent can only be requested after one of the following has occurred:

- eligibility for the other coverage was lost; or
- employer contribution for the other coverage has ended.

Special Enrollment is not available if the other coverage is lost due to failure to pay premium or for fraud or misrepresentation.

Request for Special Enrollment must be made within 31 days of the loss of other coverage. Coverage under Special Enrollment will be effective no later than the first day of the month after the Eligible Person requests enrollment for himself or herself, or a Subscriber requests enrollment on behalf of a Dependent.

Special Enrollment for New Dependents

A Special Enrollment period also occurs if an Eligible Person or a Subscriber acquires a new Dependent by marriage, birth, or adoption or placement for adoption. The request to enroll must be made within 31 days following the qualifying event.

- An Eligible Person who has previously declined to enroll is permitted to enroll themselves and

their Dependents when they marry or acquire a new child as result of birth, adoption or placement for adoption.

- A Subscriber may enroll their Spouse separately at the time of marriage or a Child at the time of birth, adoption or placement for adoption.

Special Enrollment period coverage with respect to marriage, birth, adoption, or placement for adoption will be effective on the date of marriage, birth, adoption, or placement for adoption if the Employer receives an application within 31 days of that qualifying event. Application forms are available from the Employer.

If the Employer receives an application to add a Dependent or an Eligible Person more than 31 days after the qualifying event, that person is a Late Enrollee and is not eligible to enroll for coverage with the Plan until the next Open Enrollment Period or a Special Enrollment, whichever occurs first.

Special Enrollment Related to Medicaid and CHIP

Eligible Employees and Dependents may also enroll under two additional circumstances:

- The Employee's or Dependent's Medicaid or Children's Health Insurance Program (CHIP) coverage is terminated as a result of loss of eligibility; or
- The Employee or Dependent becomes eligible for a subsidy (state premium assistance program)

The Employee or Dependent must request Special Enrollment within 60 days of the loss of Medicaid/CHIP or of the eligibility determination.

NOTICE FOR HIPAA SPECIAL ENROLLMENT RIGHTS

If you are declining enrollment for yourself or your dependents because of other health insurance or group health plan coverage, you may be able to enroll yourself and your dependents in this plan if you or your dependents lose eligibility for that other coverage. However, you must request enrollment within 30 days after your or your dependents' other coverage ends. In addition, if you have a new dependent as a result of marriage, birth, adoption, or placement for adoption, you may be able to enroll yourself and your dependents. However, you must request enrollment within 30 days after the marriage, birth, adoption or placement for adoption. To request special enrollment or obtain more information, contact the LG&E and KU Benefits Department at (502) 627-2121.

PREMIUM ASSISTANCE UNDER MEDICAID AND THE CHILDREN'S HEALTH INSURANCE PROGRAM (CHIP)

If you or your children are eligible for Medicaid or CHIP and you are eligible for health coverage from your employer, your State may have a premium assistance programs that can help pay for coverage. These States use funds from their Medicaid or CHIP programs to help people who are eligible for these programs, but also have access to health insurance through their employer. If you or your children are not eligible for Medicaid or CHIP, you will not be eligible for these premium assistance programs.

If you or your dependents are already enrolled in Medicaid or CHIP and you live in a State listed below, you can contact your State Medicaid or CHIP office to find out if premium assistance is available.

If you or your dependents are NOT currently enrolled in Medicaid or CHIP, and you think you or any of your dependents might be eligible for either of these programs, you can contact your State Medicaid or CHIP office or dial **1-877-KIDS NOW** or **www.insurekidsnow.gov** to find out how to apply. If you qualify, you can ask the State if it has a program that might help you pay the premiums for an employer-sponsored plan.

Once it is determined that you or your dependents are eligible for premium assistance under Medicaid or CHIP, as well as eligible under your employer plan, your employer must permit you to enroll in your employer plan if you are not already enrolled. This is called a "special enrollment" opportunity, and **you must request coverage within 60 days of being determined eligible for premium assistance**. If you have questions about enrolling in your employer plan, you can contact the Department of Labor electronically at www.askebsa.dol.gov or by calling toll-free 1-866-444-EBSA (3272).

If you live in one of the following States, you may be eligible for assistance paying your employer health plan premiums. The following partial list of States is current as of July 31, 2012. You should contact your State for further information on eligibility.

INDIANA - Medicaid Website: http://www.in.gov/fssa Phone: 1-800-889-9949	**VIRGINIA** - Medicaid and CHIP Medicaid Website: http://www.dmas.virginia.gov/rcp-HIPP.htm Medicaid Phone: 1-800-432-5924 CHIP Website: http://www.famis.org/ CHIP Phone: 1-866-873-2647
KENTUCKY - Medicaid Website: http://chfs.ky.gov/dms/default.htm Phone: 1-800-635-2570	**WEST VIRGINIA** - Medicaid Website: www.dhhr.wv.gov/bms Phone: 1-877-598-5820, HMS Third Party Liability

To see if any more States have added a premium assistance program since July 31, 2012 or for more information on special enrollment rights, you can contact either:

U.S. Department of Labor
Employee Benefits Security Administration
www.dol.gov/ebsa
1-866-444-EBSA (3272)

U.S. Department of Health and Human Services
Centers for Medicare & Medicaid Services
www.cms.hhs.gov
1-877-267-2323, Ext. 61565

Late Enrollment

An Eligible Person or Dependent who did not request enrollment for coverage with the Plan during the initial enrollment period, as a newly eligible person, or a special enrollment period during which the individual was entitled to enroll is considered a Late Enrollee and not eligible to enroll for coverage with the Plan until the next Open Enrollment Period.

Open Enrollment

An Open Enrollment Period shall be held at least once every calendar year. Eligible Members and their eligible Dependents may enroll during this period.

Nondiscrimination

No person who is eligible to enroll will be refused enrollment based on health status, health care needs, genetic information, previous medical information, disability or age.

Effective Date of Coverage

Subscriber coverage is effective on the date coincident with or next following the latest of:

- The Effective Date shown in Schedule of Benefits.
- The date the Subscriber enrolls for coverage.
- The date the Subscriber starts work.

Statements and Forms

Subscribers or applicants for coverage shall complete and submit applications or other forms or statements the Claims Administrator or Employer may request. Subscribers or applicants for coverage represent to the best of their knowledge and belief that all information contained in such applications, questionnaires, forms, or statements submitted to the Plan is true, correct, and complete. Subscribers and applicants for coverage understand that all rights to benefits under the Plan are subject to the condition that all such information is true, correct and complete. Any misrepresentation or failure to provide requested information may result in termination of benefits.

Delivery of Documents

The Claims Administrator will provide an Identification Card for each Subscriber. The Employer will provide a Benefit Booklet for each Eligible Person.

Notice of Ineligibility

You must notify the Claims Administrator and the Employer within 30 days of any changes which will affect your Dependent's eligibility for services or benefits under the Plan.

Eligible Disabled Employee

A Disabled Employee is eligible for coverage under the Plan until the earliest of the following events occurs:

- The end of the calendar month that the Disabled Employee is no longer receiving disability income benefits (including the period of time covered by a lump sum settlement agreement) under the LG&E and KU Long Term Disability Plan;
- The end of the calendar month the Disabled Employee dies;
- The end of the calendar month the Disabled Employee retires;
- The date the Plan is terminated; or
- The beginning of the calendar month the Disabled Employee does not pay the required Premium Contribution.

Eligible Dependent of an Eligible Disabled Employee

If a person is an eligible Disabled Employee as described above and elects to continue coverage, this Disabled Employee may elect to continue coverage for eligible Dependents.

Eligible Survivors

An eligible Survivor is a person who was covered under this Plan as an eligible Dependent of a Regular, Full-Time Employee or a Disabled Employee on the day before the date of death of the Regular, Full-Time Employee or the Disabled Employee.

For a Survivor of a Regular, Full-Time Employee or a Disabled Employee, coverage under the Plan will continue until the earliest of the following events occurred:

- The end of the sixtieth calendar month after the date of death of the Regular, Full-Time Employee or the Disabled Employee;
- The end of the calendar month the Surviving Child no longer meets the definition of a Child;
- The date the Plan is terminated; or
- The beginning of the calendar month the Survivor does not pay the required Premium Contribution.

For a survivor of a Regular, Part-Time Employee, there is no survivor coverage. However, the survivor will be offered continued medical benefits for up to 36 months under the provisions of COBRA.

If the date of death of the Regular, Full-Time Employee; or the Disabled Employee occurs under the provisions of a Former Plan, the Survivor provisions of the Former Plan continue to apply.

30-DAY ADVANCE NOTICE OF COVERAGE RESCISSION

Under the Affordable Care Act, effective for plan years beginning on or after Sept. 23, 2010 (Jan. 1, 2011 in the case of a calendar year group health plan), LG&E and KU may not rescind a participant's coverage (that is, terminate that coverage retroactively) except in the case of fraud or the individual's intentional representation of a material fact, as prohibited by the plan terms.

In addition, LG&E and KU must provide at least 30 days advance written notice to each participant who would be affected before any coverage may be rescinded. Separately, LG&E and KU may cancel coverage, even retroactively, if the termination of coverage is due to a failure to pay required premiums or contributions toward the cost of coverage on a timely basis.

Other requirements of Federal or State law may apply in connection with a rescission of coverage.

TERMINATION AND CONTINUATION

Termination

It is the responsibility of the Employer to notify you if the Plan is terminated.

Except as otherwise provided, your benefits will terminate as follows:

- Subject to the Federal Continuation of Coverage (COBRA), if you cease to meet eligibility requirements as outlined in this Benefit Booklet, your benefits will terminate automatically at midnight of the last day of the calendar month for which Premium Contributions have been paid. You shall notify the Claims Administrator and/or the Employer immediately if you cease to meet the eligibility requirements. You shall be responsible for payment for any services incurred by you after you cease to meet eligibility requirements.
- If you engage in fraudulent conduct or furnish the Employer or Claims Administrator fraudulent or misleading information relating to claims or application for benefits or fail to provide information requested by the Employer or Administrator, then the Employer may terminate your benefits. Termination is effective on the date you engaged in fraudulent conduct or furnished fraudulent or misleading material information, whichever is applicable. You shall be responsible to pay the Employer for the cost of previously received services based on the Maximum Allowable Amounts for such services, less any Deductibles, Coinsurance and/or Copayments made or Premium Contributions paid for such services. The Employer will also terminate your Dependent's benefits, effective on the date your benefits were terminated.
- If you permit the use of your or any other Member's Identification Card by any other person; use another person's card; or use an invalid card to obtain services, your coverage shall terminate immediately. Any Subscriber or Dependent involved in the misuse of an Identification Card will be liable to and must reimburse the Employer for the Maximum Allowable Amounts for services received through such misuse.
- If you fail to pay or fail to make satisfactory arrangements to pay any amount due to the Employer or Network Providers (including the failure to pay required Deductibles, Coinsurance and/or Copayments), the Employer may terminate the rights of the Subscriber and may also terminate the rights of all the Subscriber's Dependents, effective immediately.
- If you fail to pay the Premium Contribution specified by the Employer within the Premium Contribution Period, your and your Dependent's benefits will terminate effective at the end of the most recent Premium Contribution Period for which you have paid the required Premium Contribution.
- A Dependent's benefits terminate on the date that person no longer meets the definition of Dependent.

Federal Continuation of Coverage (COBRA)

Since the Employer is subject to the requirements of the Consolidated Omnibus Budget Reconciliation Act (COBRA) of 1985 as amended, the Plan provides that each of the qualified beneficiaries listed below has the right to choose continuation coverage if his or her coverage under the Plan would otherwise end. The election period lasts for 60 days and begins to run on the later of either the date that the qualified beneficiary would lose coverage due to the qualifying event or the date you are sent notice of your right to continuation coverage. Unless the election specifies otherwise, an election by a covered Subscriber or a Spouse is also considered an election on behalf of any other qualified

beneficiary who would also lose coverage due to that qualifying event.

Qualifying Events and Qualified Beneficiaries

The following qualified beneficiaries (not including employees of a Participating Employer who are nonresident aliens who received no income constituting earned income under federal law from the Employer and the nonresident aliens' Dependents) have the right to continuation coverage when one of the following qualifying events results in a loss of coverage under the Plan:

1. Upon the death of the covered Subscriber: the Spouse and Children.
2. Upon the covered Subscriber's termination of employment (for other than gross misconduct) or reduction in work hours with a Participating Employer: the Subscriber and his or her eligible Dependents.
3. Upon the divorce or legal separation of the covered Subscriber: the divorced or legally separated Spouse and Children.
4. Upon the covered Subscriber becoming enrolled in Medicare under Title XVIII of the Social Security Act: the Spouse and Children.
5. Upon the disqualification of a Child under the Plan's eligibility requirements: the Child not meeting such requirements.

For the purposes of this section, coverage for a Child includes coverage for any child born to or placed for adoption with a qualified beneficiary after a qualifying event if proper notice is provided to the Employer of the birth or adoption.

Duration of Continuation Coverage

1. For the events explained in items "1," "3," "4," and "5" under "Qualifying Events and Qualified Beneficiaries," continuation coverage is provided for 36 months after the date of the initial qualifying event.

2. For the event explained in item "2" under "Qualifying Events and Qualified Beneficiaries," continuation coverage is provided for 18 months after the date of the qualifying event.

   Exceptions:

   a. If the qualifying event under items "1," "3," "4," or "5" above occurs during the 18-month period from date continuation coverage would have ended due to item “2”, continuation coverage will be continued an additional 18 months; or

   b. If a qualified beneficiary is determined under Titles II or XVI of the Social Security Act to be disabled at any time prior to or during the first 60 days of continuation coverage under item "2," under "Qualifying Events and Qualified Beneficiaries," continuation coverage will be extended an additional 11 months.

      However, coverage will be extended only if the qualified beneficiary gives notice of the disability within 60 days after the disability is determined and before the end of the original 18-month continuation period. When the qualified beneficiary is no longer disabled, you must notify the Employer within 30 days after the final determination is made under Titles II and XVI.

   c. If the Subscriber became enrolled in Medicare prior to the qualifying event, the period of coverage for qualified beneficiaries other than the Subscriber shall be the longer of 18 months

from the termination or reduction in hours of employment or 36 months from the earlier Medicare entitlement.

The maximum period for all qualifying events is 36 months.

Premium Contributions

You must pay Premium Contributions for any period of continuation coverage. If you make the election after the qualifying event, any Premium Contributions due must be paid by 45 days after the date of the election.

Cancellation

Continuation coverage will terminate if:

1. the Employer ceases to provide any group health Plan to its Subscribers;
2. Premium Contributions are not paid on time;
3. upon the date, after the date of continuation coverage election, the qualified beneficiary first becomes covered under another group health plan that:
   a. does not contain any limitation regarding a pre-existing condition of the beneficiary; or
   b. does contain a pre-existing exclusion or limitation that would apply to the beneficiary but is not applicable because of the Federal Health Insurance Portability and Accountability Act of 1996's rule on pre-existing condition clauses;
4. upon the date, after the date of continuation coverage election, a qualified beneficiary first becomes enrolled in Medicare benefits under Title XVIII of the Social Security Act; or
5. a qualified beneficiary whose continuation period was extended due to disability under paragraph "2b" under "Duration of Continuation Coverage." Continuation coverage will cease on the later of (a) the first day of the month that begins more than 30 days after the date of the final determination, under the Social Security Act, that the qualified beneficiary is no longer disabled, and (b) 18 months after the date of the qualifying event explained in item "2" under "Qualifying Events and Qualified Beneficiaries."

Family and Medical Leave Act

Any Subscriber entitled to FMLA leave may continue their benefits, and any Dependents' benefits, under the Plan as if continuously employed during the entire FMLA leave period. Certain limitations stated below may apply. No new conditions or waiting periods will apply to the benefits upon your return to work.

You may be entitled to FMLA leave for the following reasons:

- Birth of a child, and to care for such child;
- Placement of a child with you for adoption or foster care;
- To care for your seriously ill Spouse, child, or parent;
- A serious health condition that makes you unable to perform your job functions.

The Employer shall be responsible for determination of your eligibility, rights, or length of leave period for FMLA for purposes of continuing your benefits under the Plan.

Continuation of Coverage Due to Military Service

In the event you are no longer at work due to military service in the Armed Forces of the United States, you may elect to continue health coverage for yourself and your Dependents (if any) under the Plan in accordance with the Uniformed Services Employment and Reemployment Rights Act of 1984, as amended.

"Military service" means performance of duty on a voluntary or involuntary basis, and includes active duty, active duty for training, initial active duty for training, inactive duty training, and full-time National Guard duty.

You may elect to continue to cover yourself and your eligible Dependents (if any) under the Plan by notifying your Employer in advance and payment of any required Premium Contribution for health coverage. This may include the amount the Employer normally pays on your behalf. If your military service is for a period of time less than 31 days, you may not be required to pay more than the active Member Premium Contribution, if any, for continuation of health coverage.

If continuation is elected under this provision, the maximum period of health coverage under the Plan shall be the lesser of:

- The 24 month period beginning on the first date of your absence from work; or
- The day after the date on which you fail to apply for or return to a position of employment.

Regardless whether you continue your health coverage, if you return to your position of employment your health coverage and that of your eligible Dependents (if any) will be reinstated under the Plan. No exclusions or waiting period may be imposed on you or your eligible Dependents in connection with this reinstatement unless a sickness or injury is determined by the Secretary of Veterans Affairs to have been incurred in, or aggravated during, the performance of military service.

Certification of Prior Creditable Coverage

If your coverage under this Plan is terminated, you and your covered Dependents will receive a certification that shows your period of coverage under this health benefit plan. You may need to furnish the certification if you become eligible under another group health plan. You may also need the certification to buy, for yourself or your family, an individual policy that does not exclude coverage for medical conditions that were present before your enrollment. You and your Dependents may request a certification within 24 months of losing coverage under this health benefit plan. If you have any questions, contact the customer service telephone number listed on the back of your Identification Card.

HOW TO OBTAIN COVERED SERVICES

Network Services and Benefits

If your care is rendered by a Network Provider benefits will be provided at the Network level. The Claims Administrator is the final authority to determine if the services are Covered Services.

If the type of Provider is not included in the Network, the Claims Administrator may approve a Non-Network Provider for that service as an Authorized Service.

Network Providers include Physicians, Professional Providers, Hospitals and Facility Providers who contract with the Claims Administrator to perform services for you. For services rendered by Network Providers:

- you will not be required to file any claims for services you obtain directly from Network Providers.
- Network Providers will seek compensation for Covered Services rendered from the Plan and not from you except for approved Copayments, Deductibles and Coinsurance.
- you may be billed by your Network Provider(s) for any non-covered services you receive or where you have not acted in accordance with this Plan.

Health Care Management is the responsibility of the Network Provider.

Contact your Network Provider or the Claims Administrator to be sure that Precertification has been obtained.

Non-Network Services

Services which are not obtained from a Network Provider or not an Authorized Service will be considered a Non-Network Service. The only exceptions are Emergency Care and Urgent Care. In addition, certain services are not covered unless obtained from a Network Provider -- see your Schedule of Benefits.

For services rendered by a Non-Network Provider, you are responsible for:

- obtaining any Precertification which is required;
- filing claims;
- higher cost sharing amounts; and
- any amount charged by the Provider in excess of the Maximum allowable Amount.

Relationship of Parties (Claims Administrator - Network Providers)

The relationship between the Claims Administrator and Network Providers is an independent contractor relationship. Network Providers are not agents or employees of the Claims Administrator, nor is the Claims Administrator, or any employee of the Claims Administrator, an employee or agent of Network Providers.

Neither the Claims Administrator nor the Employer shall be responsible for any claim or demand as a result of damages arising out of, or in any manner connected with, any injuries suffered by a Member while receiving care from any Provider or in any Provider's facilities.

Your Network Provider's agreement for providing Covered Services may include financial incentives or risk sharing relationships related to provision of services or referrals to other Providers, including Network Providers and Non-Network Providers and disease management programs. If you have questions regarding such incentive or risk sharing relationships, please contact your Provider or the Claims Administrator.

Not Liable for Provider Acts or Omissions

The Claims Administrator and/or the Employer are not responsible for the actual care you receive from any person. The Plan does not give anyone any claim, right, or cause of action against the Claims Administrator and/or the Employer based on what a Provider of health care, services or supplies, does or does not do.

Identification Card

When you receive care from your Network Provider or other Provider, you must show your Identification Card. Possession of an Identification Card confers no right to services or other benefits under the Plan. To be entitled to such services or benefits you must be a Member on whose behalf all applicable Premium Contributions under the Plan have been paid. Any person receiving services or other benefits to which he or she is not then entitled under the provisions of the Plan will be responsible for the actual cost of such services or benefits.

PATIENT PROTECTION DISCLOSURE

LG&E and KU generally allow the designation of a primary care provider. You have the right to designate any primary care provider who participates in our network and who is available to accept you or your family members. For information on how to select a primary care provider, and for a list of the participating primary care providers, contact Anthem at 1-877-750-6062.

For children, you may designate a pediatrician as the primary care provider.

You do not need prior authorization from Anthem or from any other person (including a primary care provider) in order to obtain access to obstetrical or gynecological care from a health care professional in our network who specializes in obstetrics or gynecology. The health care professional, however, may be required to comply with certain procedures, including obtaining prior authorization for certain services, following a pre-approved treatment plan, or procedures for making referrals. For a list of participating health care professionals who specialize in obstetrics or gynecology, contact Anthem at 1-877-750-6062.

ANTHEM HEALTHCARE MANAGEMENT

Health Care Management is included in your health care benefits to encourage you to seek quality medical care on the most cost-effective and appropriate basis.

Health Care Management is a process designed to promote the delivery of cost-effective medical care to all Members by assuring the use of appropriate procedures, setting (place of service), and resources through Case Management and through Precertification review requirements which may be conducted either prospectively (Prospective Review), concurrently (Concurrent Review), or retrospectively (Retrospective Review).

If you have any questions regarding Health Care Management or to determine which services require Precertification, call the Precertification telephone number on the back of your Identification Card or refer to the Claims Administrator's web site.

Members are entitled to receive upon request and free of charge reasonable access to and copies of documents, records, and other information relevant to the Member's Precertification request.

Your right to benefits for Covered Services provided under this Benefit Booklet is subject to certain policies, guidelines and limitations, including, but not limited to, the Claims Administrator's Medical Policy.

A description of each health care management feature, its purpose, requirements and effects on benefits is provided in this section.

Medical Policy

The Claims Administrator's Medical Policy reflects the standards of practice and medical interventions identified as reflecting appropriate medical practice. The purpose of Medical Policy is to assist in the interpretation of Medical Necessity. However, the Benefit Booklet takes precedence over Medical Policy. Medical technology is constantly changing and the Claims Administrator, reserves the right to review and update Medical Policy periodically. The Claims Administrator is the final authority to determine Medical Policy.

Precertification

NOTICE: Precertification does NOT guarantee coverage for or the payment of the service or procedure reviewed.

Precertification is a Health Care Management feature which requires that an approval be obtained from the Claims Administrator before incurring expenses for certain Covered Services. The Plan's procedures and timeframes for making decisions for Precertification requests differ depending on when the request is received and the type of service that is the subject of the Precertification request.

Urgent Review means a review for medical care or treatment that in the opinion of the treating Provider or any Physician with knowledge of the Member's medical condition, could in the absence of such care or treatment, seriously jeopardize the life or health of the Member or the ability of the

Member to regain maximum function, or, in the opinion of a Physician with knowledge of the Member's medical condition, would subject the Member to severe pain that cannot be adequately managed without such care or treatment. Applying the prudent layperson standard, the Claims Administrator may determine that an Urgent Review should be conducted. Concurrent Reviews of continued Hospital stays will always be considered urgent.

When care is evaluated, both Medical Necessity and appropriate length of stay will be determined. Medical Necessity includes a review of both the services and the setting. For certain services you will be required to use the Provider designated by the Claims Administrator's Health Care Management staff. The care will be covered according to your benefits for the number of days approved unless the Claims Administrator's Concurrent Review determines that the number of days should be revised. If a request is denied, the Provider may request a reconsideration. The Claims Administrator's Physician reviewer will be available by telephone for the reconsideration within one business day of the request. An expedited reconsideration may be requested when the Member's health requires an earlier decision.

Generally, the ordering Provider, facility or attending Physician may call to request a Precertification review ("requesting provider"). The Claims Administrator will work directly with the requesting Provider for the Precertification request. However, you may designate an authorized representative to act on your behalf for a specific Precertification request. The authorized representative can be anyone who is 18 years or older. For Urgent Reviews as defined above, the requesting Provider will be presumed to be acting as your authorized representative. For more information on the Plan's process for designating an authorized representative, call the Precertification telephone number on the back of your Identification Card.

It is your responsibility to obtain Precertification. You should verify that the Provider obtains the required Precertification or obtain the required Precertification yourself. If you do not obtain any required Precertification, you are responsible for all charges for services the Claims Administrator, on behalf of the Employer, determines are not Medically Necessary and a non-compliance penalty of $300. If you do not obtain the required Precertification, a Retrospective Review will be done to determine if your care was Medically Necessary. You are responsible for all charges for services the Claims Administrator determines are not Medically Necessary.

You are responsible for obtaining Precertification from Anthem for any service that requires precertification. You will need to call Anthem's Precertification customer service phone number on the back of your Anthem ID card and ask if your service requires precertification.

Precertification Procedures

Prospective review means a review of a request for Precertification that is conducted prior to a Member's Hospital admission or course of treatment. For Prospective Reviews, a decision will be made and telephone notice of the decision will be provided to the requesting provider, as soon as possible, taking into account the medical circumstances, but not later than two business days from the time the request is received by the Claims Administrator. For Urgent Reviews, telephone notice will be provided to the requesting provider as soon as possible taking into account the medical urgency of the situation, but not later than one calendar day from the time the request is received by the Claims Administrator.

If additional information is needed to certify benefits for services, the Claims Administrator will notify the requesting Provider by telephone and send written notification to you or your authorized representative and the requesting provider of the specific information necessary to complete the review

as soon as possible, but not later than two business days after receipt of the request. For Urgent Reviews the Claims Administrator will notify the requesting provider by telephone of the specific information necessary to complete the review within 24 hours after receipt of the request by the Claims Administrator.

The requested information must be provided to the Claims Administrator within 45 calendar days. Note: If the 45th day falls on a weekend or holiday, the time frame for submission is extended to the next business day. For urgent reviews, the requested information must be provided within 48 hours after the Claims Administrator's request for specific information.

A decision will be made and telephone notice of the decision will be provided to the requesting provider as soon as possible, but not later than two business days (one calendar day for Urgent Reviews) after the Claims Administrator's receipt of the requested information.

If a response to the Claims Administrator's request for specific information is not received or is not complete, a decision will be made based upon the information in the Claims Administrator's possession and telephone notice of the decision will be provided to the requesting provider not later than two business days (one calendar day for urgent reviews) after the expiration of the period to submit the requested information.

Written notice of Prospective Review decisions will be provided to you or your authorized representative and the Provider(s) within one business day of the date the decision is rendered.

Concurrent Review

Concurrent review means a review of a request for Precertification that is conducted during a Member's Inpatient Hospital stay or course of treatment. As a result of Concurrent Review, additional benefits may be approved for care which exceeds the benefit(s) originally authorized by the Claims Administrator's Health Care Management staff.

If a request for Concurrent Review is received within 24 hours prior to the expiration of the end of the approved care, and it qualifies for Urgent Review, a decision will be made and telephone notice of the decision will be provided to the requesting provider as soon as possible, taking into account the medical urgency of the situation, but not later than 24 hours from the time the request is received by the Claims Administrator. If the request is not received within 24 hours prior to the end of the approved care, the decision will be made and telephone notice of the decision will be provided to the requesting provider within one calendar day from the time the request is received by the Claims Administrator.

For Concurrent Reviews that do not qualify for Urgent Review, the decision will be made and telephone notice will be provided to the requesting provider within one business day from the time the request is received by the Claims Administrator.

If additional information is needed to certify benefits for services for a Concurrent Review that does not qualify for Urgent Review, the Claims Administrator will notify the requesting provider by telephone and will send written notice to you or your authorized representative and the requesting provider of the specific information necessary to complete the review within one business day after receipt of the request. You or your authorized representative and the requesting provider have 45 calendar days from the date of the Claims Administrator's request to provide the information to the

Claims Administrator. Note: If the 45th day falls on a weekend or holiday, the time frame for submission is extended to the next business day. A decision will be made and telephone notice of the decision will be provided to the requesting provider within one business day from the time the requested information is received by the Claims Administrator. If a response to the Claims Administrator's request for specific information is not received or is not complete, a decision will be made based upon the information in the Claims Administrator's possession and telephone notice of the decision will be provided to the requesting provider not later than one business day after expiration of the period to submit the requested information.

Written notice of Concurrent Review decisions will be sent to you or your authorized representative and the Provider(s) within one business day of the date the decision is rendered.

The Claims Administrator will not reduce or terminate a previously approved on-going course of treatment until you or your authorized representative receive telephone notice of the Claims Administrator's decision and have an opportunity to appeal the decision and receive notice of the appeal decision**.**

Retrospective Review

Retrospective review means a review of a request for Precertification that is conducted after health care services have been provided to a Member but prior to a claim being submitted. It does not include the review of a claim. If Precertification is required and approval is not obtained prior to the service being rendered, the Claims Administrator will conduct a Retrospective Review.

For Retrospective Review, a decision will be made within 2 business days from the time the request is received by the Claims Administrator.

If additional information is needed to certify benefits for services, the Claims Administrator will notify you or your authorized representative and the requesting provider in writing of the specific information necessary to complete the review within 2 business days after receipt of the request.

You or your authorized representative and the requesting provider have 45 calendar days from the date of the Claims Administrator’s request to provide the information to the Claims Administrator. Note: If the 45th day falls on a weekend or holiday, the time frame for submission is extended to the next business day.

A decision will be made within 2 business days from the time the requested information is received by the Claims Administrator. If a response to the Claims Administrator’s request for specific information is not received or is not complete, a decision will be made based upon the information in the Claims Administrator’s possession not later than 2 business days after expiration of the period to submit the requested information.

Written notice of Retrospective Review decisions will be provided to you or your authorized representative and the Provider(s) within 2 business days from the time the request is received by the Claims Administrator.

If additional information is requested for a Retrospective Review, written notice of the decision will be provided within 2 business days of receiving the requested information or 2 business days of the expiration of the time period for submitting the information, whichever occurs first.

Case Management

Case Management is a Health Care Management feature designed to assure that your care is provided in the most appropriate and cost effective care setting. This feature allows the Claims Administrator to customize your benefits by approving otherwise non-covered services or arranging an earlier discharge from an Inpatient setting for a patient whose care could be safely rendered in an alternate care setting. That alternate care setting or customized service will be covered only when arranged and approved in advance by the Claims Administrator's Health Care Management staff. In managing your care, the Claims Administrator has the right to authorize substitution of Outpatient Services or services in your home to the extent that benefits are still available for Inpatient Services.

ANTHEM COVERED SERVICES

This section describes the Covered Services available under your health care benefits when provided and billed by Providers. **Care must be received from a Network Provider to be covered at the Network level, except for Emergency Care, Urgent Care and Ambulance Services. Services which are not received from a Network Provider will be considered a Non-Network Service, unless otherwise specified in this Benefit Booklet or considered an Authorized Service by the Claims Administrator.** The amount payable for Covered Services varies depending on whether you receive your care from a Network Provider or a Non-Network Provider.

If you use a Non-Network Provider, you are responsible for the difference between the Non-Network Provider's charge and the Maximum Allowable Amount, in addition to any applicable Copayment or Deductible. The Claims Administrator or the Employer cannot prohibit Non-Network Providers from billing you for the difference in the Non-Network Provider's charge and the Maximum Allowable Amount.

All Covered Services and benefits are subject to the conditions, exclusions, limitations, terms and provisions of this Benefit Booklet, including any attachments, riders and endorsements. Covered Services must be Medically Necessary and not Experimental/Investigative. The fact that a Provider may prescribe, order, recommend or approve a service, treatment or supply does not make it Medically Necessary and does not guarantee payment. To receive maximum benefits for Covered Services, you must follow the terms of the Benefit Booklet, including use of Network Providers, and obtain any required Precertification. Contact your Network Provider to be sure that Precertification has been obtained. The Claims Administrator bases its decisions about Precertification, Medical Necessity, Experimental/Investigative services and new technology on the Claims Administrator's Medical Policy. The Claims Administrator may also consider published peer-review medical literature, opinions of experts and the recommendations of nationally recognized public and private organizations which review the medical effectiveness of health care services and technology. The Claims Administrator is the final authority to determine Medical Policy or whether services or supplies are Medically Necessary.

Benefits for Covered Services may be payable subject to an approved treatment plan created under the terms of this Benefit Booklet. Benefits for Covered Services are based on the Maximum Allowable Amount for such service. Plan payment for Covered Services will be limited by any applicable Deductible, Coinsurance, Copayment, Benefit Period maximum, or Lifetime Maximum in this Benefit Booklet.

Preventive Care Services

Preventive Care Services mean care which is rendered to prevent future health problems for a Member who does not exhibit any current symptoms. See your Schedule of Benefits for any limitations. The medical plan covers preventive care services at 100% when members receive these services from in-network providers. Please call Anthem to confirm whether the service is considered preventive. Preventive Care Services include but are not limited to the following:

Child preventive care (birth through 18 years)

- Preventive physical exams

- Screening Tests (depending on age) – call Anthem to find out which tests are considered preventive. Screening tests may include behavioral counseling to promote a healthy diet, blood pressure, cholesterol, depression, development and behavior, hearing, height, weight, BMI, hemoglobin, lead testing, newborn, obesity, sexually transmitted infections
- Immunizations - call Anthem to find out which immunizations are considered preventive. Immunizations may include Diphtheria, Tetanus, Pertussis, Haemophilus Influenza type b, Hepatitis A, Hepatitis B, HPV, Influenza, Measles, Mumps, Rubella, Meningococcal, Pneumococcal, Polio, Rotavirus, Varicella

Adult preventive care (19 years and older)

- Preventive physical exams
- Screening tests and services (depending on age) - call Anthem to find out which tests and services are considered preventive. Screening tests and services may include aortic aneurysm screening, blood pressure, bone density, breast cancer including exam and mammogram, Breastfeeding support, supplies and counseling (female), cholesterol, colorectal cancer, FDA approved birth control methods, depression, hearing, height, weight, BMI, HIV, HPV, intervention services (counseling and education), pelvic exam and pap test including screening for cervical cancer, prostate cancer including digital rectal exam and PSA test, screenings during pregnancy, sexually transmitted infections
- Immunizations - call Anthem to find out which immunizations are considered preventive. Immunizations may include Diphtheria, Tetanus, Pertussis, Hepatitis A, Hepatitis B, HPV, Influenza, Meningococcal, MMR, Pneumococcal, Varicella, Zoster (shingles)

Diabetes Self Management Training

Diabetes self-management training is covered for an individual with insulin dependent diabetes, non-insulin dependent diabetes, or elevated blood glucose levels induced by pregnancy or another medical condition when:

- Medically Necessary;
- Ordered in writing by a Physician or a podiatrist; and
- Provided by a Health Care Professional who is licensed, registered, or certified under state law.

Coverage for diabetes self-management training is limited to:

- One (1) visit after receiving an initial diagnosis of diabetes;
- One (1) visit after receiving a diagnosis by a Physician or a podiatrist that represents a significant change in your symptoms or condition and makes changes in your self-management Medically Necessary; and
- One (1) visit for reeducation or refresher training per Benefit Period.

For the purposes of this provision:

- A "Health Care Professional" means the Physician or podiatrist ordering the training or a Provider who has obtained certification in diabetes education by the American Diabetes Association.
- A "visit" means a 2 to 3 hour maximum diabetes education session provided by a Health Care Professional in an Outpatient facility or in a Physician's or podiatrist's office.

Physician Office Services

Office Services include care in a Physician’s office that is not related to Maternity and Mental Health Conditions, except as specified. Refer to the sections entitled Maternity Services and Mental Health/Substance Abuse Services for services covered by the Plan. For Emergency Accident or

Medical Care refer to the Emergency Care and Urgent Care section. Physician office services include:

Office visits for medical care and consultations to examine, diagnose, and treat an illness or injury performed in the Physician's office. Office visits also include injections, serum and allergy testing. When allergy injection, testing or serum is the only charge from a Physician's office a specific Copayment may apply as stated in the Schedule of Benefits under Physician Office Services.

Diagnostic Services when required to diagnose or monitor a symptom, disease or condition.

Surgery and Surgical services including anesthesia and supplies. The surgical fee includes normal post-operative care.

Therapy Services for Physical Medicine Therapies and Other Therapies when rendered in the office of a Physician or other professional Provider.

Inpatient Services

Inpatient Services do not include care related to Maternity and Mental Health Conditions, except as specified. Refer to the sections entitled **Maternity Services** and **Mental Health/Substance Abuse Services** for services covered by the Plan. Inpatient Services include:

- charges from a Hospital or other Provider for room, board and general nursing services;
- ancillary services; and
- professional services from a Physician while an Inpatient.

Room, Board, and General Nursing Services

- a room with two or more beds;
- a private room. The private room allowance is the Hospital's average semi-private room rate unless it is Medically Necessary that you occupy a private room for isolation and no isolation facilities are available;
- a room in a special care unit approved by the Claims Administrator. The unit must have facilities, equipment and supportive services for intensive care of critically ill patients.

Ancillary Services

- operating, delivery and treatment rooms and equipment;
- prescribed drugs;
- anesthesia, anesthesia supplies and services given by an employee of the Hospital or other Provider;
- medical and surgical dressings, supplies, casts and splints;
- Diagnostic Services; and
- Therapy Services.

Professional Services

- **Medical care visits** limited to one visit per day by any one Physician.
- **Intensive medical care for** constant attendance and treatment when your condition requires it for a prolonged time.
- **Concurrent care** for a medical condition by a Physician who is not your surgeon while you are in the Hospital for Surgery. Care by two or more Physicians during one Hospital stay when the nature or severity of your condition requires the skills of separate Physicians.

- **Consultation** which is a personal bedside examination by another Physician when requested by your Physician. Staff consultations required by Hospital rules are excluded.
- **Surgery and the administration of general anesthesia**.
- **Newborn exam.** A Physician other than the Physician who performed the obstetrical delivery must do the examination.

Outpatient Services

Outpatient Services include both facility and professional charges when rendered as an Outpatient at a Hospital, Alternative Care Facility or other Provider as determined by the Plan. Outpatient Services do not include care that is related to Maternity or Mental Health/Substance Abuse Services, except as otherwise specified. Professional charges only include services billed by a Physician or other professional.

For Emergency Accident or Medical Care refer to the Emergency Care and Urgent Care section.

Emergency Care and Urgent Care

Emergency Care

Medically Necessary Emergency Care under this Benefit Booklet includes Emergency Accident Care and Emergency Medical Care rendered at a Hospital. Services which the Claims Administrator determines to meet the definition of Emergency Care will be covered, whether the care is rendered by a Network Provider or Non-Network Provider. Emergency Care rendered by a Non-Network Provider will be covered and reimbursed by the Plan at the Network level. The Member is not required to pay more than would have been required for services from a Network Provider. Follow-up care is not considered Emergency Care.

Whenever you are admitted as an Inpatient directly from a Hospital emergency room, your treatment will always be considered an Emergency and the emergency room Copayment will be waived. For Inpatient admissions following Emergency Care, you should contact the Claims Administrator within 48 hours of admission or as soon as reasonably possible in order to obtain authorization for a specific length of stay. When the Claims Administrator is contacted for authorization, you will be notified of the number of days considered Medically Necessary for your diagnosis. Thus, you may avoid having to pay charges for any excessive Inpatient days which the Plan does not consider Medically Necessary.

Care and treatment provided once you are Stabilized is not Emergency Care. Continuation of care from a Non-Network Provider beyond that needed to evaluate or Stabilize your condition in an Emergency will be treated as Non-Network unless the Claims Administrator authorizes the continuation of care and it is Medically Necessary.

Urgent Care

Often an Urgent Care rather than an Emergency medical problem exists. Urgent Care Covered Services obtained from a Network Provider are subject to the Urgent Care Copayment. Urgent Care services obtained from a Non-Network Provider are subject to the Deductible and Coinsurance for a Network Provider. If you experience an accidental injury or a medical problem, the Plan will determine whether your injury or condition is an Urgent Care or Emergency Care situation for coverage purposes, based on your diagnosis and symptoms.

An Urgent Care medical problem is an unexpected episode of illness or an injury requiring treatment which cannot reasonably be postponed for regularly scheduled care. It is not considered an Emergency. Urgent Care medical problems include, but are not limited to, ear ache, sore throat, and fever (not above 104 degrees). Treatment of an Urgent Care medical problem is not life threatening and does not require use of an emergency room at a Hospital. If you call your Physician prior to receiving care for an urgent medical problem and your Physician authorizes you to go to an emergency room, your care will be paid at the level specified in the Schedule of Benefits for emergency room care.

See your Schedule of Benefits for benefit limitations.

Ambulance Services

Local transportation by a vehicle designed, equipped and used only to transport the sick and injured:
- from your home, scene of accident or medical emergency to a Hospital;
- between Hospitals;
- between Hospital and Skilled Nursing Facility;
- from a Hospital or Skilled Nursing Facility to your home.

Ambulance services are a Covered Service only when Medically Necessary, except:
- When ordered by an employer, school, fire, or public safety official and the Member is not in a position to refuse.
- When a Member is required by the Claims Administrator to move from a non-Network Provider to a Network Provider.

Trips must be to the closest local facility that can give Covered Services appropriate for your condition. If none, you are covered for trips to the closest such facility outside your local area.

Diagnostic Services

Coverage for Diagnostic Services when provided as part of Preventive Care Services, Physician Office Services, Inpatient Services, Outpatient Services, Home Care Services, and Hospice Services is limited to the following:
- X-ray and other radiology services;
- Laboratory and pathology services;
- Cardiographic, encephalographic, and radioisotope tests;
- Ultrasound services;
- Allergy tests; and
- Hearing tests (unless related to an examination for prescribing or fitting of a hearing aid).

Surgical Services

Coverage for Surgical Services when provided as part of Physician Office Services, Inpatient Services, or Outpatient Services is limited to the following:

- Performance of generally accepted operative and other invasive procedures;
- The correction of fractures and dislocations;
- Anesthesia (including services of a Certified Registered Nurse Anesthetist) and surgical assistance when Medically Necessary;
- Usual and related pre-operative and post-operative care; and
- Other procedures as approved by the Employer.

The surgical fee includes normal post-operative care.

Sterilization

Regardless of Medical Necessity, you are covered for sterilization.

Mastectomy Notice

WOMEN'S HEALTH AND CANCER RIGHTS ACT NOTICE

If you have had or are going to have a mastectomy, you may be entitled to certain benefits under the Women's Health and Cancer Rights Act of 1998 (WHCRA). For individuals receiving mastectomy-related benefits, coverage will be provided in a manner determined in consultation with the attending physician & the patient, for:

- All stages of reconstruction of the breast on which the mastectomy was performed;
- Surgery and reconstruction of the other breast to produce a symmetrical appearance;
- Prostheses; and
- Treatment of physical complications of the mastectomy, including lymphedema.

These benefits will be provided subject to the same deductibles and coinsurance applicable to other medical and surgical benefits provided under this plan. Contact Anthem at 1-877-750-6062 for more information.

Therapy Services

Coverage for Therapy Services when provided as part of Physician Office Services, Inpatient Facility Services, Outpatient Services, or Home Care Services is limited to the following:

Physical Medicine Therapy Services

The expectation must exist that the therapy will result in a practical improvement in the level of functioning within a reasonable period of time. Physical medicine therapy services include:

- **Physical therapy** including treatment by physical means, hydrotherapy, heat, or similar modalities, physical agents, bio-mechanical and neuro-physiological principles and devices. Such therapy is given to relieve pain, restore function, and to prevent disability following illness, injury, or loss of a body part.

- **Speech therapy** for the correction of a speech impairment resulting from illness, injury, or surgery. Speech therapy does not include language training for educational, psychological or developmental speech delays.
- **Occupational therapy** for the treatment of a physically disabled person by means of constructive activities designed and adapted to promote the restoration of the person's ability to satisfactorily accomplish the ordinary tasks of daily living and those tasks required by the person's particular occupational role. Occupational therapy does not include diversional recreational vocational therapies (e.g. hobbies, arts and crafts).
- **Spinal manipulation services** to correct by manual or mechanical means structural imbalance or subluxation to remove nerve interference from or related to distortion, misalignment or subluxation of or in the vertebral column. Manipulation whether performed and billed as the only procedure or manipulations performed in conjunction with an exam and billed as an office visit will be counted toward any maximum for Spinal Manipulations as specified in the Schedule of Benefits.

Other Therapy Services

- **Cardiac rehabilitation** to restore an individual's functional status after a cardiac event. Home programs, on-going conditioning and maintenance are not covered.
- **Chemotherapy** for the treatment of a disease by chemical or biological antineoplastic agents.
- **Dialysis treatments** of an acute or chronic kidney ailment which may include the supportive use of an artificial kidney machine.
- **Radiation therapy** for the treatment of disease by X-ray, radium, or radioactive isotopes.
- **Inhalation therapy** for the treatment of a condition by the administration of medicines, water vapors, gases, or anesthetics by inhalation.

Physical Medicine and Rehabilitation Services

A structured therapeutic program of an intensity that requires a multidisciplinary coordinated team approach to upgrade the patient's ability to function as independently as possible; including skilled rehabilitative nursing care, physical therapy, occupational therapy, speech therapy and services of a social worker or psychologist. The goal is to obtain practical improvement in a reasonable length of time in the appropriate setting.

Physical medicine and rehabilitation involves several types of therapy, not just physical therapy, and a coordinated team approach. The variety and intensity of treatments required is the major differentiation from an admission primarily for physical therapy.

Certain Therapy Services rendered on an Inpatient or Outpatient basis are limited. See the Schedule of Benefits.

Home Care Services

Home Care Services are services performed by a Home Health Care Agency or other Provider in your residence. The services must be provided on a part-time visiting basis according to a course of treatment. Covered Services may include the following:

- Intermittent Skilled Nursing Services (by an R.N. or L.P.N.);
- Medical/Social Services;
- Diagnostic Services;

- Nutritional Guidance;
- Home Health Aide Services;
- Therapy Services (Outpatient visit limits specified in the Schedule of Benefits do not apply when rendered in the home);
- Medical/Surgical Supplies;
- Durable Medical Equipment;
- Prescription Drugs (only if provided and billed by a Home Health Care Agency).

Home infusion therapy will be paid only if you obtain prior approval. Benefits for home infusion therapy include a combination of nursing, durable medical equipment and pharmaceutical services which are delivered and administered intravenously in the home. Home IV therapy includes but is not limited to: injections (intra-muscular, subcutaneous, continuous subcutaneous), Total Parenteral Nutrition (TPN), Enteral nutrition therapy, Antibiotic therapy, pain management and chemotherapy.

Hospice Services

Hospice care may be provided in the home or Hospice for medical, social and psychological services used as palliative treatment for patients with a terminal illness and includes routine home care, continuous home care, Inpatient Hospice and Inpatient respite. To be eligible for Hospice benefits, the patient must have a life expectancy of six months or less, as certified by the attending Physician.

Covered Services include the following only when authorized by your Network Provider:

- Skilled Nursing Services (by an R.N. or L.P.N.)
- Diagnostic Services
- Physical, speech and inhalation therapies
- Medical supplies, equipment and appliances
- Counseling services (except bereavement counseling)
- Inpatient confinement at a Hospice
- Prescription Drugs obtained from the Hospice

Human Organ and Tissue Transplant Services

For cornea and kidney transplants, the transplant and tissue services benefits or requirements described below do not apply. These services are paid as Inpatient Services, Outpatient Services or Physician Office Services depending where the service is performed.

Covered Transplant Procedure

Any of the following Medically Necessary Human Organ and Tissue Transplants:

Adult Procedures

- Bone marrow or stem cell including:
  - Autologous Bone Marrow including High Dose Chemotherapy
  - Related allogeneic Bone Marrow including High Dose Chemotherapy
  - Unrelated allgeneic Bone Marrow including High Dose Chemotherapy
- Heart;
- Heart/Lung;
- Lung;

- Liver;
- Pancreas and Kidney when preformed simultaneously or Pancreas transplant after a Kidney transplant (Kidney transplant alone may be covered under medical and is not part of this transplant benefit)

Pediatric Procedures

- Bone marrow or stem cell including:
  - Autologous Bone Marrow including High Dose Chemotherapy
  - Related allogeneic Bone Marrow including High Dose Chemotherapy
  - Unrelated allgeneic Bone Marrow including High Dose Chemotherapy
- Heart;
- Liver;

As additional diagnoses cease to be Experimental/Investigative, the Employer may amend the above Covered Transplant Procedure list to include such procedures.

When the Claims Administrator considers a Human Organ or Tissue Transplant to be Experimental/Investigative the transplant and all Covered Services performed in relation to the transplant are excluded under this benefit. If a covered Human Organ or Tissue Transplant is done in conjunction with an Experimental/Investigative transplant, the Claims Administrator will determine the portion of the charges which relate to the covered Human Organ or Tissue Transplant and allow only those charges.

Prior Approval

In order to receive transplant benefits, you or your provider must contact the Claims Administrator's Transplant Department, for a pre-determination of coverage, as soon as the Member becomes aware a transplant is needed. If benefits are approved through pre-determination, you or your Provider must call the Claims Administrator's Transplant Department for Precertification prior to the transplant surgery. For both pre-determination and Precertification, call the Precertification toll-free telephone number listed on the back of your Medical Plan ID Card.

Benefit Period

Transplant coverage starts one day prior to the organ transplant surgery or one day prior to myeloblation therapy (high dose chemotherapy and/or irradiation). Any services performed more than one day prior to the transplant are eligible for coverage under the medical benefit with the exception of services in conjunction with BMT/Stem Cell harvesting. Transplant coverage ends the earlier of the following:

- 364 days from the date of the transplant surgery or first myeloblation therapy;
- The day before a re-transplant, if within one year. (Upon re-transplant a new transplant benefit period starts.)

Transplant Related Expenses

Transplant Related Expenses mean Medically Necessary items that are required as a result of a Covered Transplant Procedure and would not be incurred if the person were not having a Covered Transplant Procedure. Services related to the diagnosis causing the need for a Covered Transplant Procedure which would have been performed whether or not the patient received a Covered Transplant

Procedure are not considered a Transplant Related Expense. Transplant Related Expenses during a transplant benefit period include only the following:

- Acquisition costs, also referred to as procurement (live or cadaver). Acquisition costs include Medically Necessary services in connection with the preparation, harvesting and storage of bone marrow, stem cell or solid organ for a Covered Transplant. For a living donor, acquisition costs also include the Medically Necessary Inpatient services for the recovery of the donor post surgery and any complications that arise as a direct result of the actual acquisition procedure for a period of six weeks from the date of the acquisition or as otherwise determined within the limits determined by the Plan. Cord blood is payable if the transplant is approved. Harvesting and storage of cord blood, bone marrow or stem cells for a possible future transplant is not eligible under this transplant benefit.
- Transportation and lodging. The Plan will provide assistance with reasonable and necessary travel expenses as determined by the Claims Administrator when you obtain prior approval and are required to travel more than 75 miles from your residence to reach a Network Transplant Facility. The Plan's assistance with travel expenses includes transportation to and from the Network Provider facility and lodging for the patient and one companion. If the Member receiving treatment is a minor, then reasonable and necessary expenses for transportation and lodging may be allowed for two companions. The Member must submit itemized receipts for transportation and lodging expenses in a form satisfactory to the Claims Administrator when claims are filed. Contact the Claims Administrator for detailed information.
- Hospital charges and professional fees for the Covered Transplant Procedure.
- Inpatient Services, Outpatient Services, or Home Care Services for treatment of complications of bone marrow or stem cell transplant, or for complications and/or rejection of the transplanted organ.
- Physician fees for medical care following Hospital discharge, which are identified as post transplant.

Medical Supplies, Durable Medical Equipment, and Appliances

The supplies, equipment and appliances described below are covered under this benefit. If the supplies, equipment and appliances include comfort, luxury, or convenience items which are not Medically Necessary, the amount of benefits is the Maximum Allowable Amount for the eligible standard item. Any expense that exceeds the Maximum Allowable Amount for the standard item is your responsibility. However, certain supplies and equipment for management of diseases which the Employer has approved are covered under the Prescription Drug Benefit in this Benefit Booklet.

Medical and Surgical Supplies

Medical and surgical supplies are syringes, needles, oxygen, surgical dressings, splints and other similar items which serve only a medical purpose. Covered Services do not include items usually stocked in the home for general use like Band-Aids, thermometers, and petroleum jelly.

Durable Medical Equipment

The rental (or, at the Claims Administrator's option, the purchase) of durable medical equipment prescribed by a Physician or other Provider is covered under this benefit. Rental costs must not be more than the purchase price. This equipment must serve only a medical purpose and be able to withstand repeated use. Repair of medical equipment is covered.

Non-covered items include but are not limited to air conditioners, humidifiers, dehumidifiers, special lighting or other environmental modifiers, surgical supports, and corsets or other articles of clothing.

Prosthetic Appliances

Purchase, fitting, needed adjustment, repairs, and replacements of prosthetic devices and supplies that:
- replace all or part of a missing body part and its adjoining tissues;
- replace all or part of the function of a permanently useless or malfunctioning body part.

Benefits for prosthetic appliances include:
- the first lens(es) following cataract surgery.
- breast prostheses and two surgical brassieres each Benefit Period following a mastectomy.
- the first wig following chemotherapy.

Non-covered items include but are not limited to dental prosthesis, eyeglasses or contact lenses or their fitting except as provided above.

Orthotic Devices

A rigid or semi-rigid supportive device which limits or stops motion of a weak or diseased body part.

Non-covered items include but are not limited to orthopedic shoes.

Oral Surgery and Dental Services

Oral surgery is a Covered Service if needed as a necessary, but incidental, part of a larger service in treatment of an underlying medical condition.

Outpatient Services, Physician Office Services, Emergency Care Services, and Urgent Care Services for dental work and oral surgery are covered if they are for the initial repair of an injury to the jaw, sound natural teeth, mouth or face. "Initial" dental work to repair injuries due to an accident means performed within 12 months from the injury, or as reasonably soon thereafter as possible and includes all examinations and treatment to complete the repair. For a child requiring facial reconstruction due to dental related injury, there may be several years between the accident and the final repair.

Injury as a result of chewing or biting is not considered an accidental injury.

Covered Services for accidental dental include, but are not limited to:
- Oral examinations
- X-rays
- Tests and laboratory examinations
- Restorations
- Prosthetic services
- Oral surgery
- Mandibular/maxillary reconstruction
- Anesthesia

Non-covered services for accidental dental include, but are not limited to:

- charges for any Investigational/Experimental treatment, procedure, facility, equipment, drug, device, or supply;

- surgery or treatments to change the size, shape or appearance of facial or body features (such as your nose, eyes, ears, cheeks, chin), except for reconstructive services performed to correct a physical functional impairment of any area caused by disease, trauma, congenital anomalies, or previous therapeutic process.

The only other dental expenses that are Covered Services are facility charges for Outpatient Services. Benefits are payable only if the patient's medical condition or the dental procedure requires a Hospital setting to ensure the safety of the patient.

Maternity Services

Newborns' and Mothers' Health Protection Act Notice

Group health plans and health insurance issuers generally may not, under Federal law, restrict benefits for any hospital length of stay in connection with childbirth for the mother or newborn child to less than 48 hours following a vaginal delivery, or less than 96 hours following a cesarean section. However, Federal law generally does not prohibit the mother's or newborn's attending provider, after consulting with the mother, from discharging the mother or her newborn earlier than 48 hours (or 96 hours as applicable). In any case, plans and issuers may not, under Federal law, require that a provider obtain authorization from the plan or the insurance issuer for prescribing a length of stay not in excess of 48 hours (or 96 hours).

Maternity Services include Inpatient Services, Outpatient Services and Physician Office Services for normal pregnancy, complications of pregnancy, miscarriage, therapeutic abortion, and ordinary routine nursery care for a well newborn.

One Deductible and Copayment will apply to both the mother and the newborn child for Maternity Services **only** if the newborn care is routine nursery care.

If Maternity Services are not covered for any reason, Hospital charges for ordinary routine nursery care for a well newborn are also not covered.

Coverage for the Inpatient postpartum stay for you and your newborn child in a Hospital will be, at a minimum, for the length of stay recommended by the American Academy of Pediatrics and the American College of Obstetricians and Gynecologists in their Guidelines for Perinatal Care. Coverage for a shorter length of stay may be permitted if you concur and if your attending Physician determines further Inpatient postpartum care is not necessary for you or your newborn child, provided the following are met:

- In the opinion of your attending Physician, the newborn child meets the criteria for medical stability in the Guidelines for Perinatal Care prepared by the American Academy of Pediatrics and the American College of Obstetricians and Gynecologists that determine the appropriate length of stay based upon evaluation of:
  1. the antepartum, intrapartum, and postpartum course of the mother and infant;
  2. the gestational stage, birth weight, and clinical condition of the infant;
  3. the demonstrated ability of the mother to care for the infant after discharge; and

4. the availability of postdischarge follow-up to verify the condition of the infant after discharge.

- One (1) at-home post delivery care visit is provided to you at your residence (at your discretion, this visit may occur at the Physician's office) by a Physician or Nurse performed no later than forty-eight (48) hours following you and your newborn child's discharge from the Hospital. Coverage for this visit includes, but is not limited to:
  1. parent education;
  2. assistance and training in breast or bottle feeding; and
  3. performance of any maternal or neonatal tests routinely performed during the usual course of Inpatient care for you or your newborn child, including the collection of an adequate sample for the hereditary and metabolic newborn screening.

Coverage for the Inpatient postpartum stay for you and your newborn child in a Hospital will, at a minimum, be for the length of stay recommended by the American Academy of Pediatrics and the American College of Obstetricians and Gynecologists in their Guidelines for Perinatal Care. In addition, coverage is provided for an examination given at the earliest feasible time to your newborn child for the detection of the following disorders:

- Phenylketonuria;
- Hypothyroisism;
- Hemoglobinopathies, including sickle cell anemia;
- Galactosemia;
- Maple Syrup urine disease;
- Homocystinuria;
- Inborn errors of metabolism that result in mental retardation and that are designated by the state department of health;
- Physiologic hearing screening examination for the detection of hearing impairments;
- Congenital adrenal hyperplasia;
- Biotinidase deficiency;
- Disorders detected by tandem mass spectroscopy or other technologies with the same or greater capabilities as tandem mass spectrometry.

Mental Health/Substance Abuse Services

Inpatient Services, Outpatient Services, and Physician Office Services for the treatment of Mental Health Conditions or Substance Abuse are covered for the diagnosis, crisis intervention and short-term treatment of Mental Health Conditions or for detoxification and/or rehabilitation of Substance Abuse. Copayments and limits are specified in the Schedule of Benefits**.**

Inpatient services. Inpatient Services to treat Mental Health Conditions or Substance Abuse, including:

- Individual psychotherapy
- Group psychotherapy
- Psychological testing
- Family counseling with family members to assist in your diagnosis and treatment.
- Convulsive therapy including electroshock treatment or convulsive drug therapy.

Partial hospitalization services. The services covered for Inpatient Services are also covered for partial hospitalization. Partial hospitalization may be substituted for Inpatient benefits at two days for each available Inpatient day.

Outpatient services. The services covered for Inpatient Services are also covered for Outpatient (except Room, Board and General Nursing Service).

Autism. Therapeutic rehabilitative and Respite Care

ANTHEM EXCLUSIONS

This section indicates items which are excluded and are not considered Covered Services. This information is provided as an aid to identify certain common items which may be misconstrued as Covered Services. This list of Exclusions is in no way a limitation upon, or a complete listing of, such items considered not to be Covered Services. The Claims Administrator is the final authority to determine whether services or supplies are not covered under the Plan.

The Plan does not provide benefits for services or supplies:

- Which are determined not Medically Necessary.
- Health services and supplies that do not meet the definition of a Covered Service.
- Received from an individual or entity that is not a Provider, as defined in this Benefit Booklet.
- Which are Experimental/Investigative, or related to such, whether incurred prior to, in connection with, or subsequent to the Experimental/Investigative service or supply, as determined by the Claims Administrator.
- For any condition, disease, defect, aliment, or injury arising out of and in the course of employment if benefits are available under any Worker's Compensation Act or other similar law. This exclusion applies if you receive the benefits in whole or in part. This exclusion also applies whether or not you claim the benefits or compensation. It also applies whether or not you recover from any third party.
- Any abortion other than to save the life of the mother.
- To the extent that they are provided as benefits by any governmental unit, unless otherwise required by law or regulation.
- For illness or injury that occurs as a result of any act of war, declared or undeclared.
- For a condition resulting from direct participation in a riot, civil disobedience, nuclear explosion, or nuclear accident.
- For court ordered testing or care unless Medically Necessary.
- For which you have no legal obligation to pay in the absence of this or like coverage.
- Received from a dental or medical department maintained by or on behalf of an employer, mutual benefit association, labor union, trust or similar person or group.
- Prescribed, ordered, referred by, or received from a member of your immediate family, including your Spouse, parent, child, sister, brother, in-law, self, or someone residing in the Member's home.
- For completion of claim forms or charges for medical records or reports unless otherwise required by law.
- For missed or canceled appointments.
- For mileage costs or other travel expenses, except as authorized by the Claims Administrator.
- Charges in excess of the Maximum Allowable Amount.
- Incurred prior to your Effective Date.
- Incurred after the termination date of this coverage except as specified elsewhere in this Benefit Booklet.
- For any procedures, services, equipment or supplies provided in connection with cosmetic services. Cosmetic services are primarily intended to preserve, change or improve your appearance or are furnished for psychiatric or psychological reasons. No benefits are available for surgery or treatments to change the texture or appearance of your skin or to change the size, shape or appearance of facial or body features (such as your nose, eyes, ears, cheeks, chin, chest or breasts), except benefits are provided for a reconstructive service performed to correct a physical functional impairment of any area caused by disease, trauma, congenital anomalies, or previous therapeutic process. Reconstructive services are payable only if the original procedure would have been a

Covered Service under this Plan.

WOMEN'S HEALTH AND CANCER RIGHTS ACT NOTICE

If you have had or are going to have a mastectomy, you may be entitled to certain benefits under the Women's Health and Cancer Rights Act of 1998 (WHCRA). For individuals receiving mastectomy-related benefits, coverage will be provided in a manner determined in consultation with the attending physician & the patient, for:

- All stages of reconstruction of the breast on which the mastectomy was performed;
- Surgery and reconstruction of the other breast to produce a symmetrical appearance;
- Prostheses; and
- Treatment of physical complications of the mastectomy, including lymphedema.

These benefits will be provided subject to the same deductibles and coinsurance applicable to other medical and surgical benefits provided under this plan. Contact Anthem at 1-877-750-6062 for more information.

- Services which are solely performed to preserve the present level of function or prevent regression of functions for an illness, injury or condition which is resolved or stable.
- For ace bandages, support hose and pressure garments.
- For seat lift chairs.
- For passive range of motion (ROM) devices, hot packs, diathermy, hydrocollator, infra-red, whirlpool baths; paraffin baths, Hubbard Tank, cold packs, ice packs and contrast baths.
- For non-Skilled physical therapy services.
- For non-chemical addictions such as gambling, sexual, spending, shopping, working and religious.
- Relating to treatment of co-dependency nicotine addiction or caffeine addiction.
- Relating to chronic pain disorders, gender identity disorders and parent-child problems.
- For Custodial Care, domiciliary or convalescent care, whether or not recommended or performed by a professional.
- For foot care only to improve comfort or appearance including, but not limited to care for flat feet, subluxations, corns, bunions (except capsular and bone surgery), calluses, and toenails.
- For any treatment of teeth, gums or tooth related service except as otherwise specified as covered in this Benefit Booklet.
- Related to weight loss or treatment of obesity, except for surgical treatment of morbid obesity for a life threatening condition; surgery for removal of excess skin or fat after pregnancy or weight loss due to any cause;
- For the treatment of eating disorders such as bulimia and anorexia. However benefits will be provided for the treatment of an Inpatient in a Hospital for dehydration and electrolyte imbalance associated with eating disorder. Benefits will be provided only for services meeting the Plan's medical criteria.
- For the treatment of alcoholism and/or substance abuse if you: 1) fail to complete the treatment plan for a specific phase of treatment; 2) are non-compliant with the treatment program; or 3) are discharged against the medical advice of the attending physician.
- For treatment of attempted suicide.
- For sex transformation surgery and related services, or the reversal thereof.
- For marital counseling.
- For eyeglasses or contact lenses. This exclusion does not apply for initial prosthetic lenses or

sclera shells following intra-ocular surgery, or for soft contact lenses due to a medical condition.

- For hearing aids or examinations for prescribing or fitting them.
- For services or supplies primarily for educational, vocational, or training purposes, except as otherwise specified herein.
- For reversal of sterilization.
- For artificial insemination; fertilization (such as in vitro or GIFT) or procedures and testing related to fertilization; infertility drugs and related services following the diagnosis of infertility.
- For personal hygiene and convenience items.
- For care received in an emergency room which is not Emergency Care, except as specified in this Benefit Booklet.
- For expenses incurred at a health spa or similar facility.
- For self-help training and other forms of non-medical self care, except as otherwise provided herein.
- For examinations relating to research studies or screenings.
- For stand-by charges of a Physician.
- Physical exams and immunizations required for enrollment in any insurance program, as a condition of employment, for licensing, or for other purposes.
- Related to radial keratotomy or keratomileusis or excimer laser photo refractive keratectomy.
- Related to any mechanical equipment, device, or organ. However, this Exclusion does not apply to a left ventricular assist device when used as a bridge to a heart transplant.
- For Private Duty Nursing Services rendered in a Hospital or Skilled Nursing Facility.
- For Private Duty Nursing Services except when provided through the Home Care Services benefit.
- Services and supplies related to sex transformation or male or female sexual or erectile dysfunctions or inadequacies, regardless of origin or cause. This Exclusion includes sexual therapy and counseling. This exclusion also includes penile prostheses or implants and vascular or artificial reconstruction, prescription drugs, and all other procedures and equipment developed for or used in the treatment of impotency, and all related diagnostic testing.
- Any new FDA Approved Drug Product or Technology (including but not limited to medications, medical supplies, or devices) available in the marketplace for dispensing by the appropriate source for the product or technology, including but not limited to Pharmacies, for the first six months after the product or technology received FDA New Drug Approval or other applicable FDA approval. The Plan may at its sole discretion, waive this exclusion in whole or in part for a specific New FDA Approved Drug Product or Technology.
- For (services or supplies related to) alternative or complementary medicine. Services in this category include, but are not limited to, acupuncture, holistic medicine, homeopathy, hypnosis, aroma therapy, massage therapy, reike therapy, herbal, vitamin or dietary products or therapies, naturopathy, thermograph, orthomolecular therapy, contact reflex analysis, bioenergial synchronization technique (BEST) and iridology-study of the iris.
- Acupuncture, except for the treatment of nausea and vomiting associated with surgery, chemotherapy and pregnancy, when considered medically necessary.
- Biofeedback, except for treatment of tension and migraine headaches, when considered medically necessary.

PRESCRIPTION DRUG CARD PROGRAM

You will automatically be enrolled in the Prescription Drug Card Program if you participate in either of the following medical options:

- Anthem Blue Access PPO Standard,
- Anthem Blue Access PPO Low Deductible
- Anthem Blue Access PPO High Deductible or
- Anthem Blue Preferred EPO.

Prescription Management

The pharmacy benefits available to you under this Benefit Booklet are managed by the Claims Administrator. The management and other services that the Claims Administrator provides include, among others, making recommendations to, and updating, the Formulary and managing a network of retail pharmacies and operating a Mail Service pharmacy. The Claims Administrator also provides services to promote and enforce the appropriate use of pharmacy benefits, such as review for possible excessive use; proper dosage; drug interactions or drug/pregnancy concerns.

You may review a copy of the current Formulary on the Claims Administrator's website. You may also request a copy of the Formulary by calling the Claims Administrator at the number on the back of your Identification Card. The Formulary is subject to periodic review and amendment. Inclusion of a drug or related item on the Formulary is not a guarantee of coverage. Refer to the Prescription Drug benefit sections in this Benefit Booklet for information on coverage, limitations and exclusions.

Prescription Drugs, unless otherwise stated below, must be Medically Necessary and not Experimental/Investigative, in order to be Covered Services. For certain Prescription Drugs, the prescribing Physician may be asked to provide additional information before the Claims Administrator can determine Medical Necessity. The Claims Administrator may, in its sole discretion, establish quantity limits for specific Prescription Drugs. Covered Services will be limited based on Medical Necessity, quantity limits established by the Plan, or utilization guidelines.

Prior Authorization may be required for certain Prescription Drugs (or the prescribed quantity of a particular drug). Prior Authorization helps promote appropriate utilization and enforcement of guidelines for Prescription Drug benefit coverage. At the time you fill a prescription, the Network pharmacist is informed of the Prior Authorization requirement through the pharmacy’s computer system and the pharmacist is instructed to contact the Claims Administrator. The Plan uses pre-approved criteria, developed by the Claims Administrator's Pharmacy and Therapeutics Committee. The Claims Administrator communicates the results of the decision to the pharmacist. The Claims Administrator may contact your prescribing Physician if additional information is required to determine whether Prior Authorization should be granted.

If Prior Authorization is denied, you have the right to appeal through the appeals process outlined in the Complaint and Appeals section of this Benefit Booklet.

For a list of the current drugs requiring Prior Authorization, please contact the Claims Administrator at the number on the back of your ID card or their website. The Formulary is subject to periodic review and amendment. Inclusion of a drug or related item on the Formulary is not a guarantee of coverage. Refer to the Prescription Drug benefit sections in this Benefit Booklet for information on coverage, limitations and exclusions.

Please ask your Provider or Network pharmacist to check with the Claims Administrator to verify Formulary Drugs, any quantity limits, or appropriate brand or Generic Drugs recognized under the Plan.

Covered Prescription Drug Benefits

- Federal Legend Drugs
- Emergency Allergic Kits
- Migraine medications (injectable form - the other forms are covered under Federal Legend Drugs)
- Insulin
- Glucagon Emergency Kits
- Lancets
- Urine/Blood Test Strips & Tapes
- Blood Glucose Testing Monitors
- Continuous Glucose Monitor/Transmitters/Sensors
- Insulin Syringes with or without Needles
- Contraceptive medication – prescribed and OTC contraception medication covered by the plan at 100% with no member copay
- Contraceptive Emergency Kit - prescribed and OTC contraception medication covered by the plan at 100% with no member copay
- Injectable Contraceptives - prescribed and OTC contraception methods covered by the plan at 100% with no member copay
- Inhaler assisting devices
- Impotency Treatment Drugs
- Influenza Treatments
- Topical Vitamin A derivatives (prior authorization needed for age 26 or older)
- Standard Self-Injectable Medications
- Medco Standard Specialty Drug List
- Medco Standard Specialty Limited Distribution Drugs
- Non-Insulin Syringes with or without Needles
- Legend Prenatal Prescription Vitamins
- Legend Pediatric Fluoride Prescription Vitamins
- Legend Hemantinics Prescription Vitamins
- Legend Folic Acid Prescription Vitamins- covered by the plan at 100% with no member copay subject to Express Scripts' standards
- Legend Vitamin D Preparations Prescription Vitamins

- Androgens and Anabolic Steroids (injectables) - prior authorization required
- Substance Abuse Treatment
- Prescription Smoking Deterrents
- Synagis – prior authorization required
- Diaphragms and Cervical Caps – prescribed and OTC contraception methods covered by the plan at 100% with no member copay
- Botulinum Toxins – prior authorization required
- Prescription Legend Fluoride Products
- Vaccines - covered by the plan at 100% with no member copay subject to Express Scripts' standards
- Smoking Cessation - covered by the plan at 100% with no member copay subject to Express Scripts' standards
- Iron - covered by the plan at 100% with no member copay subject to Express Scripts' standards
- Oral Flouride - covered by the plan at 100% with no member copay subject to Express Scripts' standards
- Aspirin - covered by the plan at 100% with no member copay subject to Express Scripts' standards

- Certain supplies and equipment obtained by Mail Service or from a Network Pharmacy (such as diabetic supplies, prescribed & OTC contraception medication/methods and other items noted above) are covered without any Copayment. Contact the Claims Administrator to determine approved covered supplies. If certain supplies, equipment or appliances are not obtained by Mail Service or from a Network Pharmacy then they are covered as Medical Supplies, Durable Medical Equipment and Appliances instead of under Prescription Drug Benefits.
- Therapeutic Substitution of Drugs is a program approved and managed by the Claims Administrator. This is a program designed to inform members and Physicians about Formulary or generic alternatives to non-Formulary and Formulary Brand drugs. The Claims Administrator may contact you and your prescribing Physician to make you aware of Formulary or Generic Drug substitution options. Therapeutic substitution may also be initiated at the time the prescription is dispensed. Only you and your Physician can determine whether the therapeutic substitute is appropriate for you. For a list of therapeutic drug substitutes that have been identified, contact the Claims Administrator by calling the telephone number on the back of your ID card. You may also review the list of therapeutic drug substitutes on the Claim Administrator's website. The therapeutic drug substitutes list is subject to periodic review and amendment.

Not Covered under Prescription Drug Benefits

- Alcohol Swabs
- OTC Hyperglycemic products
- Medco Standard Rx/OTC Equivalents
- Anti-obesity medications
- Fertility Medications
- Injectable Progesterone in Oil
- Leuprolide Acetate 1mg

- Supplements to treat specific medical conditions excluding PKU - Rx & OTC
- Supplements to treat PKU - Rx & OTC
- Infant Formulas - Rx & OTC
- Standard Enteral Nutritional Medications Managed with Medco Prior Authorization only
- Ostomy Supplies - Rx & OTC
- Vitamins (OTC)
- GlucoWatch Products
- Insulin pumps
- Insulin pumps supplies
- Other OTC Products
- Hair Growth Stimulants and products indicated only for cosmetic use
- Injectable Medications other than those previously mentioned
- Plasma/Blood Products
- Hemophilia factors
- Non-specialty Implantable medications
- Allergy Serums
- Drugs in quantities exceeding the quantity prescribed or in excess of the Claims Administrator's quantity limitation (if applicable), or for any refill dispensed later than one year after the date of the original Prescription Order.
- Drugs received from a Non-Network Pharmacy.
- Charges for the administration of any drug.
- Drugs consumed at the time and place where dispensed or where the Prescription Order is issued, including but not limited to samples provided by a Physician.
- Drugs in quantities which exceed the limits established by the Plan.
- Any new FDA Approved Drug Product or Technology (including but not limited to medications, medical supplies, or devices) available in the marketplace for dispensing by the appropriate source for the product or technology, including but not limited to Pharmacies, for the first six months after the product or technology received FDA New Drug Approval or other applicable FDA approval. The Plan may at its sole discretion, waive this exclusion in whole or in part for a specific New FDA Approved Drug Product or Technology.

Prescription Copayment -- Each Prescription Order may be subject to a Copayment. If the Prescription Order includes more than one covered drug, a separate Copayment will apply to each covered drug. Your Prescription Drug Copayment will be the lesser of your scheduled Copayment amount or the retail price charged for your prescription by the pharmacy that fills your prescription. Please see the Schedule of Benefits for the applicable Copayment.

Prescription Days Supply -- The number of days' supply of a drug which you may receive is limited. The days supply limit applicable to Prescription Drug coverage is shown in the Schedule of Benefits.

Prescription Formulary -- The Plan follows a drug Formulary in determining payment and Covered Services. Your Copayment amount depends on whether a Formulary or non-Formulary drug is obtained. Please see the Schedule of Benefits.

Payment of Prescription Benefits

The amount of benefits paid is based upon whether you receive Covered Services from a Network Pharmacy, a Non-Network Pharmacy, or a Mail Service Program. It is also based upon whether you obtain a Generic or Brand Name Prescription Legend Drug and whether Formulary Prescription Legend Drugs were dispensed. Please see the Schedule of Benefits for the applicable amounts, and for applicable limitations on number of days supply.

Note: If you obtain a Brand Name Drug, the Brand Name Drug Copayment will always apply, regardless of whether:

- no Generic Drug equivalent is available;
- the Prescription Order specifies "Dispense as Written;" or
- you chose the Brand Name Drug instead of the Generic Equivalent.

Your Copayment(s) amounts will not be reduced by any discounts, rebates or other funds received by the Subcontractor and/or the Plan from drug manufacturers or similar vendors.

How to Obtain Prescription Benefits

Network Pharmacy -- Present your written Prescription Order from your Physician, and your Identification Card to the pharmacist at a Network Pharmacy. The Pharmacy will file your claim for you. You will be charged at the point of purchase for applicable Copayment amounts. If you do not present your Identification Card, you will have to pay the full cost of the prescription. If you do pay the full charge, ask your pharmacist for an itemized receipt and submit it to the Claims Administrator with a written request for refund. See information below regarding certain refills.

Non-Network Pharmacy -- You are responsible for payment of the entire amount charged by the Non-Network Pharmacy. Drugs received from a Non-Network Pharmacy are not covered under the Plan.

Mail Service Pharmacy -- Complete the Order and Patient Profile Form. You will need to complete the patient profile information only once. You may mail written prescriptions from your Physician, or have your Physician fax the prescription to the Mail Service. Your Physician may also phone in the prescription to the Mail Service Pharmacy. You will need to submit the applicable Copayment amounts to the Mail Service when you request a prescription or refill.

Mail Order Required for Refills Beginning January 1, 2010

- **Maintenance Prescriptions -** Beginning January 1, 2010, members are required to use the plan's mail order pharmacy for refilling maintenance prescriptions. Members are allowed three refills at a retail pharmacy. Starting with the fourth refill for that medication, the member must use Medco's Mail Order Pharmacy for the prescription to be covered by the plan. Members should call Medco at 1-866-677-8928 with questions.

- **Specialty Prescriptions –** Beginning January 1, 2010 members using a specialty prescription are required to receive refills using the plan's specialty mail order pharmacy Members should call Medco at 1-866-677-8928 with questions.

New Pharmacy Provider Beginning 1/1/2011 – Medco (now a part of the Express Scripts family of pharmacies)

Beginning 1/1/2011, Medco Health Solutions, Inc. (Medco) will be the plan's pharmacy provider. Medco mailed new drug cards to members in December 2010. Members will need to use their Medco drug card beginning 1/1/2011 and after. Members should call Medco at 1-866-677-8928 with questions. Note: Medco is now part of the Express Scripts family of pharmacies. You should continue to use your Medco ID Card and call the Medco phone number on the back of your card. For new mail order prescriptions, please do one of the following:

- **By Fax**: Have your doctor fax your new prescription using Medco's fax form to the Medco fax number at 1-888-327-9791
- **By Mail**: Or, you can mail your new prescription using Medco's mail order form and send it to the following address: P,O. Box 747000, Cincinnati, OH 45274-7000 .

VISION SERVICE PLAN

You will automatically be enrolled in the Vision Service Plan if you participate in either of the following medical options:

- Anthem Blue Access PPO Standard,
- Anthem Blue Access PPO Low Deductible,
- Anthem Blue Access PPO High Deductible, or
- Anthem Blue Preferred EPO.

Covered Vision Services and Materials

The vision benefits available to you under this Benefit Booklet are outlined in the Schedule of Benefits and include benefits for eye examinations, lenses, frames and contact lenses. All Covered Services and benefits are subject to the limitations, exclusions, terms and provisions of this Benefit Booklet and the Group Vision Care Policy between the Employer and the Vision Service Plan Insurance Company. If there is ever a discrepancy between this Benefits Booklet and the Group Vision Care Policy, the terms of the Group Vision Care Policy will take precedence. The Vision Care Policy is available on the Employer's intranet website.

Covered Services must be Visually Necessary or Appropriate. The fact that a Provider may prescribe, order, recommend or approve a service, treatment or supply does not make it Visually Necessary or Appropriate. To receive maximum benefits for Covered Services, you must follow the terms of the Benefit Booklet, including use of Network Providers, and obtain any required Precertification. The Claims Administrator bases its decisions about Precertification, Visually Necessary or Appropriate services, Experimental/Investigative services and new technology on the Claim Administrator's Vision Policy. The Claims Administrator may also consider published peer-review literature, opinions or experts and the recommendations of nationally recognized public and private organizations which review the effectiveness of health care services and technology. The Claims Administrator is the final authority to determine Vision Policy or whether services or supplies are Visually Necessary or Appropriate.

Plan payment for Covered Services will be limited by any applicable Copayment or Benefit Period maximum in this Benefit Booklet. Vision care Covered Services may be received from any licensed optometrist, ophthalmologist, or dispensing optician, whether Network or Non-Network Provider. Covered Services include:

- Complete initial vision analysis that includes an appropriate examination of visual functions, including the prescription of corrective eyewear where indicated;
- Prescribing and ordering proper lenses;
- Assisting in the selection of frames;
- Verifying the accuracy of the finished lenses;
- Proper fitting and adjustment of frames;
- Subsequent adjustments to frames to maintain comfort and efficiency;
- Progress or follow-up work as necessary;
- Complete low vision analysis and diagnosis that includes a comprehensive examination of visual functions, including the prescription of corrective eyewear or vision aids where indicated; and
- Subsequent low vision therapy as Visually Necessary or Appropriate.

The Vision Service Plan is designed to cover visual needs rather than cosmetic materials. When the

Member selects any of the following extras, the Vision Service Plan will pay the Maximum Allowable Amount for the basic lenses and frames and the Member will pay the additional costs for the options.

- Optional cosmetic processes;
- Anti-reflective coating;
- Color coating;
- Mirror coating;
- Scratch coating;
- Blended lenses;
- Cosmetic lenses;
- Laminated lenses;
- Oversize lenses;
- Photochromic lenses, tinted lenses except Pink #1 and Pink #2;
- Progressive multifocal lenses;
- UV (ultraviolet) protected lenses; and
- A frame that costs more than the Maximum Allowable Amount.

Excluded Vision Services and Materials

There are no benefits for professional services or materials connected with:

- Orthoptics or vision training and any associated supplemental testing; plano lenses (less than a ± .38 diopter power); or two pair of glasses in lieu of bifocals;
- Replacement of lenses and frames furnished under this Plan that are lost or broken, except at the normal intervals when services are otherwise available;
- Medical or surgical treatment of the eyes;
- Any eye examination or any corrective eyewear required by an employer as a condition of employment; and
- Corrective vision treatment of an experimental nature, such as, but not limited to, RK and PRK Surgery.

The Claims Administrator may, at its discretion, waive any of the Vision Service Plan limitations if, in the sole opinion of the Claims Administrator's optometric consultants, it is necessary for the visual welfare of the Member.

CLAIMS PAYMENT

How to Obtain Benefits

When your care is rendered by a Network Provider you are not required to file a claim. Therefore, provisions below regarding "Claim Forms" and "Notice of Claim" do not apply, unless the claim was not filed by the Provider.

For services received from a Non-Network Provider, you are responsible for making sure a claim is filed in order to receive benefits. Many Hospitals, Physicians, and other Providers, who are Non-Network Providers, will submit your claim for you. If you submit the claim use a claim form.

How Benefits Are Paid

The Plan shares the cost of your medical expenses with you up to the amount of the Maximum Allowable Amount. For services subject to a Deductible, you pay a portion of the bill before the Plan begins to pay its share of the balance. Some services are subject to a Copayment, others may be subject to both a Deductible and Coinsurance.

Network Providers will seek compensation from the Plan for Covered Services. When using a Network Provider you are only responsible for Copayments, Deductibles, Coinsurance and non-covered charges. Network Providers have agreed to accept the Maximum Allowable Amount as payment in full. If you receive Covered Services from a Non-Network Provider, you are responsible for the difference between the actual charge billed and the Maximum Allowable Amount plus any Deductible, Coinsurance and non-covered charges. Copayments, Deductibles and Coinsurance are your share of the cost and are generally due at the time you receive the medical service. Refer to the Schedule of Benefits to see what Deductible, Coinsurance and/or Copayment is required for each Covered Service.

The amount you pay may differ by the type of service you receive or by Provider. Refer to the Schedule of Benefits to see what amount you are required to pay for each service. Claims for Covered Services do not need to be sent to the Claims Administrator in the same order that expenses were incurred.

If you receive Covered Services in a Network Provider Facility from a Non Network Provider who is employed by or otherwise affiliated with that Network Provider Facility, benefits will be paid at the Network level. Payment will not exceed the Maximum Allowable Amount that would constitute payment in full under a Network Provider's participation agreement for this product. You may be liable for the difference between the billed charge and the Plan's Maximum Allowable Amount.

If you receive Covered Services from a Non-Network Provider for Emergency Care, Urgent Care or ambulance services, benefits will be paid at the Network level. Payment will not exceed the Maximum Allowable Amount that would constitute payment in full under a Network Provider's participation agreement for this product. You may be liable for the difference between the billed charge and the Plan's Maximum Allowable Amount.

The Claims Administrator will deny that portion of any charge which exceeds the Maximum

Allowable Amount.

Payment of Benefits

You authorize the Claims Administrator to make payments directly to Providers for Covered Services. The Claims Administrator also reserves the right to make payments directly to you. Payments may also be made, and notice regarding the receipt and/or adjudication of claims, to an Alternate Recipient, or that person's custodial parent or designated representative. Any payments made by the Claims Administrator will discharge the Employer's obligation to pay for Covered Services. You cannot assign your right to receive payment to anyone else, except as required by a "Qualified Medical Child Support order" as defined by ERISA or any applicable state law.

Once a Provider performs a Covered Service, the Claims Administrator will not honor a request to withhold payment of the claims submitted.

Assignment

The coverage and any benefits under the Plan are not assignable by any Member without the written consent of the Plan, except as provided above.

Notice of Claim

The Plan is not liable, unless the Claims Administrator receives written notice that Covered Services have been given to you. An expense is considered incurred on the date the service or supply was given.

The notice must be given to the Claims Administrator within 90 days of receiving the Covered Services, and must have the data the Claims Administrator needs to determine benefits. If the notice submitted does not include sufficient data the Claims Administrator needs to process the claim, then the necessary data must be submitted to the Claims Administrator within the time frames specified in this provision or no benefits will be payable except as otherwise required by law. Failure to give the Claims Administrator notice within 90 days will not reduce any benefit if you show that the notice was given as soon as reasonably possible. No notice can be submitted later than one year after the date the service or supply was given.

Note: You have the right to obtain an itemized copy of your billed charges from the Hospital or facility which provided services.

Claim Forms

Many Providers will file for you. If the forms are not available, either send a written request for claim forms to the Claims Administrator or contact customer service and ask for claim forms to be sent to you. The form will be sent to you within 15 days. If you do not receive the forms, written notice of services rendered may be submitted to the Claims Administrator without the claim form. The same information that would be given on the claim form must be included in the written notice of claim. This includes:

- Name of patient
- Patient's relationship with the Subscriber
- Identification number

- Date, type and place of service
- Your signature and the Provider's signature

Proof of Claim

Written proof of claim satisfactory to the Claims Administrator must be submitted to the Claims Administrator within 90 days after the date of the event for which claim is made. If proof of claim is not sent within the time required, the claim will not be reduced or denied if it was not possible to send proof within this time. However, the proof must be sent as soon as reasonably possible. In any case, the proof required must be sent to the Claims Administrator no later than one year following the date the service or supply was given, unless you were legally incapacitated.

Claim Processing Timeframe

Urgent Care Claims

Your claim may require immediate action if a delay in treatment could significantly increase the risk to your health of the ability to regain maximum function or cause severe pain. In these urgent situations, your or your Physician should call the Claims Administrator as soon as possible. The Claims Administrator will provide you with a written or electronic determination within 72 hours following receipt by the Claims Administrator of your request taking into account the seriousness of your condition.

Pre-Service Claims

Pre-service claims are claims for a benefit, for which the Plan requires you to receive approval of the benefit in advance of receiving medical care (prior authorization or Precertification), as a condition to receive the Plan's stated benefit. For pre-service claims, the Claims Administrator will provide you with a written response indicating the Plan's decision within a reasonable period of time appropriate to condition, but not later than 15 days of the date the Claims Administrator receives your pre-service claim.

Post-Service Claims

Post-service claims are claims for a benefit under the Plan for services already received, for which prior approval is not required by the Plan. For post-service claims, the Plan will pay all benefits within 30 days. If the Claims Administrator has not received the information needed to process a post-service claim, the Claims Administrator will ask for the additional information necessary to complete the claim. Generally, you will receive a copy of that request for additional information, for your information. In those cases, the Claims Administrator cannot complete the processing of the claim until the additional information requested has been received. The Claims Administrator generally will make a request for additional information within 30 days of the Claims Administrator's initial receipt of the claim and will complete processing of the claim within 15 days after the Claims Administrator's receipt of all requested information

At the Claims Administrator's discretion, benefits will be paid to you or the Provider of services. You may not assign any payment. If other parties have paid benefits under this Plan, the Plan may reimburse those other parties and be fully discharged from that portion of its liability.

Unclaimed Benefits

If, after diligent effort, a Subscriber who is entitled to benefits cannot be located within a reasonable period of time after the date such benefit was to be paid, the benefit amount shall be held in the Plan. Such amounts held in the Plan shall be forfeited as of each December 31, and shall be used to reduce Company contributions. If the Subscriber subsequently presents a valid claim for the benefit to the Claims Administrator, the Claims Administrator shall cause the benefit, equal to the amount which was forfeited hereunder, to be paid from the Plan.

Member's Cooperation

Each Member shall complete and submit to the Claims Administrator such consents, releases, assignments and other documents as may be requested by the Claims Administrator, in order to obtain or assure reimbursement under Medicare, Worker's Compensation or any other governmental program. Any Member who fails to cooperate (including a Member who fails to enroll under Part B of the Medicare program where Medicare is the responsible payor) will be responsible for any charge for services.

Confidentiality Policy

The Plan is required to comply with the provisions of HIPAA, and is governed by the Notice of Privacy Practices. In the event of certain breaches related to protected health information certain notice requirements will be applicable under recently enacted legislation. You should consult the notice for a statement of your rights. A copy of the Notice of Privacy Practices can be obtained from the Benefits portion of the Employer's intranet website.

YOU MAY REQUEST AN IMPORTANT HEALTH NOTICE

As required by the Health Insurance Portability and Accountability Act (HIPAA), we would like to remind you that as a health plan participant, you have the right to obtain a notice of patients' privacy rights as well as a copy of the company's privacy practices. Please contact the LG&E and KU Benefits Department at (502) 627-2121 to request this information.

The Claims Administrator's Customer Service Area may release information to you or your Spouse concerning a claim for benefits, or your coverage under the Plan. If you do NOT want the Claims Administrator to release such information to anyone but yourself, you must notify the Claims Administrator in writing. Your Spouse or any Child over age 18 must also notify the Claims Administrator in writing if they do not wish such information regarding their claims or coverage released to you by Customer Service. However, the Explanation of Benefit forms will contain information on all claims for benefits under your coverage, and will be sent to the person in whose name the coverage is held (except as prohibited by law).

Plan Information Practices Notice

The purpose of this information practices notice is to provide a notice to Members regarding the Plan's standards for the collection, use, and disclosure of information gathered in connection with the Claims Administrator's business activities.

- The Claims Administrator may collect personal information about a Member from persons or entities other than the Member.
- The Claims Administrator may disclose Member information to persons or entities outside of the Claims Administrator and Employer without Member authorization in certain circumstances.
- A Member has a right of access and correction with respect to all personal information collected by the Claims Administrator.
- The Claims Administrator takes reasonable precautions to protect Member information in its possession, including the use of restricted computer access.

Explanation of Benefits

After you receive medical care, you will generally receive an Explanation of Benefits (EOB). The EOB is a summary of the coverage you receive. The EOB is not a bill, but a statement sent by the Claims Administrator to help you understand the coverage you are receiving. The EOB shows:

- Total amounts charged for services/supplies received;
- The amount of the charges satisfied by your coverage;
- The amount for which you are responsible (if any); and
- general information about your Appeals rights and for ERISA plans, information regarding the right to bring an action after the Appeals process.

Anthem BlueCard

When you obtain health care services through the Anthem BlueCard outside the geographic area the Claims Administrator serves, the amount you pay for Covered Services is calculated on the lower of:

- The billed charges for your Covered Services, or
- The negotiated price that the on-site Blue Cross and/or Blue Shield Plan ("Host Blue") passes onto the Claims Administrator.

Often this "negotiated price" will consist of a simple discount which reflects the actual price paid by the Host Blue. But sometimes it is an estimated price that factors into the actual price, expected settlements, withholds, any contingent payment arrangements, and non-claims transactions with your health care Provider or with a specified group of Providers. The negotiated price may also be billed charges reduced to reflect an average expected savings with your health care Provider or with a specified group of Providers. The price that reflects average savings may result in greater variation (more or less) from the actual price paid than will the estimated price. The negotiated price will also be adjusted in the future to correct for over-or underestimation of past prices. However, the amount you pay is considered a final price.

Statutes in a small number of states may require the Host Blue to use a basis for calculating Member liability for Covered Services that does not reflect the entire savings realized or expected to be realized

on a particular claim or to add a surcharge. Should any state statutes mandate Member liability calculation methods that differ from the usual BlueCard method noted above in paragraph one of this section or require a surcharge, the Claims Administrator would then calculate your liability for any Covered Services in accordance with the applicable state statutes in effect at the time you received your care.

You will be entitled to benefits for health care services received by you either inside or outside the geographic area the Claims Administrator serves if the Plan covers those health care services. Due to variations in Host Blue medical practice protocols you may also be entitled to benefits for some health care services obtained outside the geographic area the Claims Administrator serves even though you might not otherwise have been entitled to benefits if you had received those health care services inside the geographic area the Claims Administrator serves. But in no event will you be entitled to benefits for health care services wherever you received them that are specifically excluded or limited from coverage by the Plan.

GENERAL PROVISIONS

Entire Agreement

This Benefit Booklet, the Administrative Services Agreement, the Employer's application, any Riders, Endorsements or attachments, and the individual applications of the Subscribers and Members, if any, constitute the entire agreement between the Claims Administrator and the Employer and as of the Effective Date, supersede all other agreements between the parties. Any and all statements made to the Claims Administrator by the Employer, and any and all statements made to the Employer by the Claims Administrator, are representations and not warranties, and no such statement unless it is contained in a written application for coverage under the Plan, shall be used in defense to a claim under the Plan.

Amendment or Termination of the Plan

The Employer reserves the right, by written action of the Chief Executive Officer, at any time, and from time-to-time, and retroactively if deemed necessary or appropriate, to amend any or all of the provisions of the Plan by delivery of written instruction to the Plan Administrator.

No amendment to the Plan, specifically including a Plan amendment with a retroactive effective date, may negate or reduce a benefit to which you or your covered dependents are entitled under the Plan when the claim is incurred prior to the effective date of the Plan amendment.

The Employer reserves the right to terminate the Plan, in whole or in part, at any time, provided that Plan termination is effected by a written resolution adopted by a majority of the Board of Directors of the Employer.

Cost of the Plan

Portions of the Plan are self-insured by the Employer. The Employer and you share the cost of coverage. The Employer shall be entitled to retain any refund, rebate or other proceeds paid under or in connection with the Plan.

Form or Content of Benefit Booklet

No agent or employee of the Claims Administrator is authorized to change the form or content of this Benefit Booklet. Such changes can be made only through an endorsement authorized and signed by an officer of the Employer.

Disagreement with Recommended Treatment

Each Member enrolls in the Plan with the understanding that the Provider is responsible for determining the treatment appropriate for their care. You may, for personal reasons, refuse to accept procedures or treatment by Providers. Providers may regard such refusal to accept their recommendations as incompatible with continuance of the physician-patient relationship and as obstructing the provision of proper medical care.

If you refuse to follow a recommended treatment or procedure, the Provider may believe that no professionally acceptable alternative exists and advise you so. In such case, the Plan shall have no further responsibility to pay benefits for the condition under treatment or any complications thereof.

Circumstances Beyond the Control of the Plan

The Claims Administrator shall make a good-faith effort to arrange for an alternative method of administering benefits. In the event of circumstances not within the control of the Claims Administrator or Employer, including but not limited to: a major disaster, epidemic, the complete or partial destruction of facilities, riot, civil insurrection, labor disputes not within the control of the Claims Administrator, disability of a significant part of a Network Provider's personnel or similar causes, or the rendering of health care services covered by the Plan is delayed or rendered impractical the Claims Administrator shall make a good-faith effort to arrange for an alternative method of administering benefits. In such event, the Claims Administrator shall administer services under the Plan insofar as practical, and according to their best judgment; but the Claims Administrator and the Employer shall incur no liability or obligation for delay, or failure to administer or arrange for services if such failure or delay is caused by such an event.

Coordination of Benefits

All benefits provided under this Plan are subject to Coordination of Benefits, except Prescription Drug Benefits.

When you or your family members are covered by another group plan in addition to this one, this Plan will follow Coordination of Benefit rules to determine which plan is primary and which is secondary. You must submit all bills first to the primary plan. If this Plan is the primary plan, it will pay its full benefits as if you had no other coverage. If the other plan is the primary plan and it denies the claim or does not pay the full bill, you may then submit the balance to the secondary plan.

This Plan pays for health care only when you follow its rules and procedures. If its rules conflict with those of another plan, it may be impossible to receive benefits from both plans and you will be forced to choose which plan to use.

Plans That Do Not Coordinate

This Plan will pay benefits without regard to benefits paid by the following kinds of coverage:

- Medicaid;
- Group hospital indemnity plans which pay less than $100 per day;
- School accident coverage; and
- Some supplemental sickness and accident policies.

How This Plan Pays When Primary

When this Plan is primary, it will pay the full benefit allowed by this Plan as if you had no other coverage.

How This Plan Pays When Secondary

When this Plan is secondary, its payments will be based on the balance left after the primary plan has paid. It will pay no more than that balance. In no event will this coverage pay more than it would have paid if it had been primary.

- This Plan will pay only for expenses that are Covered Services in this Benefit Booklet.
- This Plan will pay only if you have followed all of this Plan's procedural requirements, etc.
- This Plan will pay no more than the "allowable expenses" for the health care involved. If this Plan's allowable expense is lower than the primary plan's, then the primary plan's allowable expense will be used unless a Provider has agreed to accept this Plan's allowable expense as payment in full. The allowable expense may be less than the actual bill.

Which Plan Is Primary

To decide which plan is primary, consider both the coordination provisions of the other plan and which member of your family is the patient. The primary plan will be determined by the first of the following which applies:

1. Non-coordinating Plan
   If you have another group coverage which does not coordinate benefits, that plan will always be primary.

2. Employee
   The plan which covers the patient as the employee is primary to the plan which covers the patient as a dependent;

3. Children (Parents Divorced or Separated)
   If the court decree makes one parent responsible for health care expenses, that parent's plan is primary. If the court decree gives joint custody and does not mention health care, this Plan follows the birthday rule. If neither of these rules applies, the order will be determined in following order:
   a. The plan of the parent with custody;
   b. The plan of the Spouse of the parent with custody;
   b. The plan of the parent not having custody; and
   c. The plan of the Spouse of the parent not having custody.

4. Children and the Birthday Rule
   When your children's health care expenses are involved, the "birthday rule" is followed. The plan of the parent with the first birthday in a calendar year is always primary for the children. If your birthday is in January and your Spouse's birthday is in March, your plan will be primary for all of your children. If the parents' birthdays are the same, then whichever parent's plan has been in effect longer is primary.

   However, if your Spouse's plan has some other coordination rule (for example, a "gender rule" which says the father's coverage is always primary), then the rules of that plan will be followed.

5. Active Employment vs. Layoff or Retirement
   The plan which covers the person as an active employee (or that employee's dependent) is primary to another plan which covers that person as a laid off employee or a retiree (or that person's dependent). If both plans do not include this same rule, then it will be ignored. This

rule does not supersede rule 2, employee vs. dependent.

6. State or Federal Continuation Coverage
When the person's coverage is provided under a right of continuation under federal law (e.g. COBRA) or state law, any other plan covering that person will be primary to the plan covering the person under such continuation provision unless that other plan does not include this same rule.

7. Length of Time Covered by the Plan
The plan which has covered the person for the longer period of time is primary to another plan.

Coordination of Benefits with Medicare

You normally become eligible for Medicare at age 65 or when you have been entitled to Social Security disability benefits for 24 months. The age 65 eligibility will also apply to your spouse. Medicare eligibility due to disability also applies to your spouse or any covered disabled dependent. The coordination of the Plan with Medicare will depend on your status and the reason you are eligible for Medicare.

Active Employees and their Spouses Eligible for Medicare

If you are actively working and you or your spouse are eligible for Medicare due to being age 65 or over, you have the right to reject coverage under the Employer's Plan and use Medicare as your only source of health benefits. Please remember that Medicare may not provide adequate coverage.

Unless the Employer receives written notice that you wish to reject coverage under the Employer's Plan, the Employer will continue to provide primary medical coverage for active employees age 65 or over and Medicare will be secondary. This also applies to over age 65 spouses of active employees.

Active Employees and their Dependents who are Disabled due to End Stage Renal Disease

If you are actively working and you or one of your covered dependents is eligible for Medicare due to end stage renal disease, the benefits of the Plan will be primary for the first eighteen months of dialysis and Medicare will be secondary. At the end of the initial 30-month period, Medicare will become primary and the Plan will become secondary.

"Medicare is secondary" means the benefits from the Employer's Plan will be coordinated with Medicare Part A and Part B by reducing the benefits payable under the Plan by the amount which covered charges are paid by Medicare. Whenever the "Employer Plan is secondary", it will be assumed that the benefits paid by Medicare are equal to the amount that would have been paid if the individual had been enrolled in both Part A and Part B of Medicare and had filed claims for benefits under both parts.

Other Disabled Participants Eligible for Medicare

If you are eligible for Medicare due to being entitled for Social Security disability benefits for 24 months, you must enroll in Medicare Part A and Part B to have medical coverage with the Employer. Medicare will be primary and the Plan will be secondary.

"The Employer Plan is secondary", means it will be assumed that the benefits paid by Medicare are equal to the amount that would have been paid if the individual had been enrolled in both Part A and Part B of Medicare and had filed claims for benefits under both parts.

If you choose not to enroll in Medicare Part A and/or Part B, the Employer Plan will coordinate as if you had enrolled in Medicare Part A and Part B.

Eligible Survivors Eligible for Medicare

If the Eligible Survivor is eligible for Medicare, they must enroll in Medicare Part A and Part B to have medical coverage with the Plan. Medicare will be primary and the Plan will be secondary.

"The Employer Plan is secondary", means it will be assumed that the benefits paid by Medicare are equal to the amount that would have been paid if the individual had been enrolled in both Part A and Part B of Medicare and had filed claims for benefits under both parts.

If you choose not to enroll in Medicare Part A and/or Part B, the Employer Plan will coordinate as if you had enrolled in Medicare Part A and Part B.

Right to Receive and Release Needed Information

Certain facts are needed to apply COB rules. The Claims Administrator has the right to decide which facts are needed. This Plan may get needed facts from or give them to any other organization or person. The Plan need not tell you, or get your consent to do this. Each person claiming benefits under this Plan must provide any facts needed to pay the claim.

Facility of Payment

A payment made under another plan may include an amount which should have been paid under this Plan. If it does, this Plan may pay that amount to the organization which made that payment. That amount will then be treated as though it was a benefit paid under this Plan and this Plan will not have to pay that amount again. The term "payment made" includes providing benefits in the form of services, in which case "payment made" means reasonable cash value of the benefits provided in the form of services.

Overpayment

If the amount of the payments made by this Plan is more than should have been paid under the Plan's terms, including this COB provision, this Plan may recover the excess from one or more of:

- The persons it has paid or for whom it has paid;
- Another plan; or,
- The provider of service.

The Plan reserves the right to deduct or offset any amounts paid in error from any pending or future claim. The "amount of the payments made" includes the reasonable cash value of any benefits provided in the form of services.

Coordination Disputes

If you believe that this Plan has not paid a claim properly, you should first attempt to resolve the

problem by contacting the Claims Administrator. Follow the steps described in the **Complaint Procedure** section of this document.

Physical Examination

The Claims Administrator reserves the right to cause you to be examined by an applicable Provider as often as may be reasonably required during the pendency of a claim.

Worker's Compensation

The benefits under the Plan are not designed to duplicate any benefit for which Members are eligible under the Worker's Compensation Law. All sums paid or payable by Worker's Compensation for services provided to a Member shall be reimbursed by, or on behalf of, the Member to the Plan to the extent the Plan has made or makes payment for such services. It is understood that coverage hereunder is not in lieu of, and shall not affect, any requirements for coverage under Worker's Compensation.

Other Government Programs

Except insofar as applicable law would require the Plan to be the primary payor, the benefits under the Plan shall not duplicate any benefits to which Members are entitled, or for which they are eligible under any other governmental program. To the extent the Plan has duplicated such benefits, all sums payable under such programs for services to Members shall be paid by or on behalf of the Member to the Plan.

Subrogation and Right of Reimbursement

These provisions apply when Plan benefits are paid as a result of injuries or illness you sustained and you have a right to a Recovery or have received a Recovery.

Subrogation

The Plan has the right to recover Plan payments made on your behalf from any party responsible for compensating you for your injuries. The following apply:

- The Claims Administrator has the first priority for the full amount of benefits it has paid from any Recovery regardless of whether you are fully compensated, and regardless of whether the payments you receive make you whole for your losses and injuries.
- You and your legal representative must do whatever is necessary to enable the Plan to exercise the Plan's rights and do nothing to prejudice them.
- The Plan has the right to take whatever legal action they see fit against any party or entity to recover the benefits paid under the Plan.
- To the extent that the total assets from which a Recovery is available are insufficient to satisfy in full the Plan's subrogation claim and any claim still held by you. The Plan's subrogation claim shall be first satisfied before any part of a Recovery is applied to your claim, your attorney fees, other expenses or costs.
- The Plan is not responsible for any attorney fees, other expenses or costs without its prior written consent. The "common fund" doctrine does not apply to any funds recovered by any attorney you hire regardless of whether funds recovered are used to repay benefits paid by the Claims Administrator.

Reimbursement

If you obtain a Recovery and the Plan has not been repaid for the benefits the Plan paid on your behalf, the Plan shall have a right to be repaid from the Recovery in the amount of the benefits paid on your behalf and the following apply:

- You must reimburse the Claims Administrator to the extent of Plan benefits the Claims Administrator paid on your behalf from any Recovery.
- Notwithstanding any allocation made in a settlement agreement or court order, the Plan shall have a right of Recovery, in first priority, against any Recovery.
- You and your legal representative must hold in trust for the Plan the proceeds of the gross Recovery (i.e., the total amount of your Recovery before attorney fees, other expenses or costs) to be paid to the Plan immediately upon your receipt of the Recovery. You must reimburse the Employer, in first priority and without any set-off or reduction for attorney fees, other expenses or costs. The "common fund" doctrine does not apply to any funds recovered by any attorney you hire regardless of whether funds recovered are used to repay benefits paid by the Plan.
- If you fail to repay the Plan, the Plan shall be entitled to deduct any of the unsatisfied portion of the amount of benefits the Plan has paid or the amount of your Recovery whichever is less, from any future benefit under the Plan if:
  1. The amount the Plan paid on your behalf is not repaid or otherwise recovered by the Plan; or
  2. You fail to cooperate.
- In the event that you fail to disclose to the Plan the amount of your settlement, the Plan shall be entitled to deduct the amount of the Plan's lien from any future benefit under the Plan.
- The Plan shall also be entitled to recover any of the unsatisfied portion of the amount paid or the amount of your settlement, whichever is less, directly from the Providers to whom the Claims Administrator has made payments. In such a circumstance, it may then be your obligation to pay the Provider the full billed amount, and the Plan would not have any obligation to pay the Provider.
- The Plan is entitled to reimbursement from any Recovery, in first priority, even if the Recovery does not fully satisfy the judgment, settlement or underlying claim for damages or fully compensate or make you whole.

Your Duties

- You must notify the Claims Administrator promptly of how, when and where an accident or incident resulting in personal injury or illness to you occurred and all information regarding the parties involved.
- You must cooperate with the Claims Administrator in the investigation, settlement and protection of the rights of the Plan.
- You must not do anything to prejudice the rights of the Plan.
- You must send the Claims Administrator copies of all police reports, notices or other papers received in connection with the accident or incident resulting in personal injury or illness to you.
- You must promptly notify the Claims Administrator if you retain an attorney or if a lawsuit is filed on your behalf.

Relationship of Parties (Employer-Member-Claims Administrator)

Neither the Employer nor any Member is the agent or representative of the Claims Administrator.

The Employer is fiduciary agent of the Member. It is the Employer's duty to notify the Claims Administrator of eligibility data in a timely manner.

Claims Administrator Note

The Employer, on behalf of itself and its participants, hereby expressly acknowledges its understanding that the Administrative Services Agreement (which includes this Benefit Booklet) constitutes a contract solely between the Employer and the Claims Administrator, and that the Claim Administrator is an independent corporation. This paragraph shall not create any additional obligations whatsoever on the part of Claims Administrator other than those obligations created under other provisions of the Administrative Services Agreement or this Benefit Booklet.

Notice

Any notice given under the Plan shall be in writing. The notices shall be sent to: The Employer at its principal place of business; to you at the Subscriber's address as it appears on the records or in care of the Employer.

Modifications

This Benefit Booklet shall be subject to amendment, modification, and termination in accordance with any of its provisions by the Employer, or by mutual agreement between the Claims Administrator and the Employer without the consent or concurrence of any Member. By electing benefits under the Plan or accepting the Plan benefits, all Members legally capable of contracting, and the legal representatives of all Members incapable of contracting, agree to all terms, conditions, and provisions hereof.

Conformity with Law

Any provision of the Plan which is in conflict with the applicable state and federal laws and regulations is hereby amended to conform with the minimum requirements of such laws.

Clerical Error

Clerical error, whether of the Claims Administrator or the Employer, in keeping any record pertaining to this coverage will not invalidate coverage otherwise validly in force or continue benefits otherwise validly terminated.

Policies and Procedures

The Claims Administrator may adopt reasonable policies, procedures, rules and interpretations to promote the orderly and efficient administration of the Plan with which a Member shall comply.

Waiver

No agent or other person has authority to waive any conditions or restrictions of the Plan, to extend the time for making a payment to the Plan, or to bind the Plan by making any promise or representation or by giving or receiving any information.

Employer's Sole Discretion

The Employer may, in its sole discretion, cover services and supplies not specifically covered by the Plan. This applies if the Employer, with advice from the Claims Administrator, determines such services and supplies are in lieu of more expensive services and supplies which would otherwise be required for the care and treatment of a Member.

Reservation of Discretionary Authority

The Claims Administrator, or anyone acting on its behalf, shall determine the administration of benefits and eligibility for participation in such a manner that has a rational relationship to the terms set forth herein. However, the Claims Administrator, or anyone acting on its behalf, has complete discretion to determine the administration of your benefits. The Claims Administrator's determination shall be final and conclusive and may include, without limitation, determination of whether the services, care, treatment, or supplies are Medically Necessary, Experimental-Investigative, whether surgery is cosmetic, and whether charges are consistent with the Plan's Maximum Allowable Amount. However, a Member may utilize all applicable Complaint and Appeals procedures.

The Claims Administrator, or anyone acting on its behalf, shall have all the powers necessary or appropriate to enable it to carry out its duties in connection with the operation and administration of the Plan. This includes, without limitation, the power to determine all questions arising under the Plan, to resolve Member Complaints and Appeals and to make, establish and amend the rules, regulations and procedures with regard to the interpretation and administration of the provisions of this Plan. However, these powers shall be exercised in such a manner that has reasonable relationship to the provisions of the Administrative Services Agreement, the Benefit Booklet, Provider agreements, and applicable state or federal laws. A specific limitation or exclusion will override more general benefit language.

COMPLAINT AND APPEALS PROCEDURES MEDICAL BENEFITS

The Claims Administrator's customer service representatives are specially trained to answer your questions about your health benefit plan. Please call during business hours, Monday through Friday, with questions regarding:

- your coverage and benefit levels, including Copayment, Deductible and Coinsurance amounts;
- specific claims or services you have received;
- doctors or Hospitals in the Network;
- referral processes or authorizations; and/or
- Network Provider directories.

The Complaint Procedure

A complaint procedure has been established to provide fair, reasonable, and timely review of complaints that you may have concerning the Plan. The Claims Administrator invites you to share any concerns that you may have over benefit determinations, coverage cancellations, or the quality of care rendered by medical Providers in the Claims Administrator's Networks.

If you have a complaint, problem, or claim concerning benefits or services, please contact the Claims Administrator. Please refer to your Identification Card for the Claims Administrator's address and telephone number.

A complaint is an expression of dissatisfaction that can often be resolved by an explanation from the Claims Administrator of its procedures and contracts. You may submit your complaint by letter or by telephone call. Or, if you wish, you may meet with your local service representative to discuss your complaint. If your complaint involves issues of Covered Services, you may be asked to sign a medical records release form so the Claims Administrator can request medical records for its review.

Your Right to Appeal

For purposes of these Appeal provisions, "claim for benefits" means a request for benefits under the plan. The term includes both pre-service and post-service claims.

- A pre-service claim is a claim for benefits under the plan for which you have not received the benefit or for which you may need to obtain approval in advance.
- A post-service claim is any other claim for benefits under the plan for which you have received the service.

If your claim is denied or if your coverage is rescinded:

- you will be provided with a written notice of the denial or rescission; and
- you are entitled to a full and fair review of the denial or rescission.

The procedure the Claims Administrator will satisfy following the minimum requirements for a full and fair review under applicable federal regulations.

Notice of Adverse Benefit Determination

If your claim is denied, the Claims Administrator's notice of the adverse benefit determination (denial) will include:

- information sufficient to identify the claim involved
- the specific reason(s) for the denial;
- a reference to the specific plan provision(s) on which the Claims Administrator's determination is based;
- a description of any additional material or information needed to perfect your claim;
- an explanation of why the additional material or information is needed;
- a description of the plan's review procedures and the time limits that apply to them, including a statement of your right to bring a civil action under ERISA if you appeal and the claim denial is upheld;
- information about any internal rule, guideline, protocol, or other similar criterion relied upon in making the claim determination and about your right to request a copy of it free of charge, along with a discussion of the claims denial decision; and
- information about the scientific or clinical judgment for any determination based on medical necessity or experimental treatment, or about your right to request this explanation free of charge, along with a discussion of the claims denial decision.
- the availability of, and contact information for, any applicable office of health insurance consumer assistance or ombudsman who may assist you

For claims involving urgent/concurrent care:

- the Claims Administrator's notice will also include a description of the applicable urgent/concurrent review process; and
- the Claims Administrator may notify you or your authorized representative within 72 hours orally and then furnish a written notification.

Appeals

You have the right to appeal an adverse benefit determination (claim denial or rescission of coverage). You or your authorized representative must file your appeal within 180 calendar days after you are notified of the denial or rescission. You will have the opportunity to submit written comments, documents, records, and other information supporting your claim. The Claims Administrator's review of your claim will take into account all information you submit, regardless of whether it was submitted or considered in the initial benefit determination.

- The Claims Administrator shall offer a single mandatory level of appeal and an additional voluntary second level of appeal which may be a panel review, independent review, or other process consistent with the entity reviewing the appeal. The time frame allowed for the Claims Administrator to complete its review is dependent upon the type of review involved (e.g. pre-service, concurrent, post-service, urgent, etc.).

For pre-service claims involving urgent/concurrent care, you may obtain an expedited appeal. You or your authorized representative may request it orally or in writing. All necessary information, including the Claims Administrator's decision, can be sent between the Claims Administrator and you by telephone, facsimile or other similar method. To file an appeal for a claim involving urgent/concurrent care, you or your authorized representative must contact the Claims Administrator at the number shown on your identification card and provide at least the following information:

- the identity of the claimant;

- The date (s) of the medical service;
- the specific medical condition or symptom;
- the provider's name
- the service or supply for which approval of benefits was sought; and
- any reasons why the appeal should be processed on a more expedited basis.

All other requests for appeals should be submitted in writing by the *Member* or the *Member's authorized representative*, except where the acceptance of oral *appeals* is otherwise required by the nature of the *appeal* (e.g. urgent care). You or your authorized representative must submit a request for review to:

> Anthem Blue Cross and Blue Shield, ATTN: Appeals, P.O. Box 33200, Louisville, Kentucky 40232-3200

Upon request, the Claims Administrator will provide, without charge, reasonable access to, and copies of, all documents, records, and other information relevant to your claim. "Relevant" means that the document, record, or other information:

- was relied on in making the benefit determination; or
- was submitted, considered, or produced in the course of making the benefit determination; or
- demonstrates compliance with processes and safeguards to ensure that claim determinations are made in accordance with the terms of the plan, applied consistently for similarly-situated claimants; or
- is a statement of the plan's policy or guidance about the treatment or benefit relative to your diagnosis.

The Claims Administrator will also provide you, free of charge, with any new or additional evidence considered, relied upon, or generated in connection with your claim. In addition, before you receive an adverse benefit determination on review based on a new or additional rationale, the Claims Administrator will provide you, free of charge, with the rationale.

How Your Appeal will be Decided

When the Claims Administrator considers your appeal, the Claims Administrator will not rely upon the initial benefit determination or, for voluntary second-level appeals, to the earlier appeal determination. The review will be conducted by an appropriate reviewer who did not make the initial determination and who does not work for the person who made the initial determination. A voluntary second-level review will be conducted by an appropriate reviewer who did not make the initial determination or the first-level appeal determination and who does not work for the person who made the initial determination or first-level appeal determination.

If the denial was based in whole or in part on a medical judgment, including whether the treatment is experimental, investigational, or not medically necessary, the reviewer will consult with a health care professional who has the appropriate training and experience in the medical field involved in making the judgment. This health care professional will not be one who was consulted in making an earlier determination or who works for one who was consulted in making an earlier determination.

Notification of the Outcome of the Appeal

If you appeal a claim involving urgent/concurrent care, the Claims Administrator will notify you of the outcome of the appeal as soon as possible, but not later than 72 hours after receipt of your request for appeal.

If you appeal any other pre-service claim, the Claims Administrator will notify you of the outcome of the appeal within 30 days after receipt of your request for appeal

If you appeal a post-service claim, the Claims Administrator will notify you of the outcome of the appeal within 60 days after receipt of your request for appeal.

Appeal Denial

- If your appeal is denied, that denial will be considered an adverse benefit determination. The notification from the Claims Administrator will include all of the information set forth in the above section entitled "Notice of Adverse Benefit Determination."

Voluntary Second Level Appeals

If you are dissatisfied with the Plan's mandatory first level appeal decision, a voluntary second level appeal may be available. If you would like to initiate a second level appeal, please write to the address listed above. Voluntary appeals must be submitted within 60 calendar days of the denial of the first level appeal. You are not required to complete a voluntary second level appeal prior to submitting a request for an independent External Review.

External Review

If the outcome of the mandatory first level appeal is adverse to you, you may be eligible for an independent External Review pursuant to federal law.

You must submit your request for External Review to the Claims Administrator within four (4) months of the notice of your final internal adverse determination.

A request for a External Review must be in writing unless the Claims Administrator determines that it is not reasonable to require a written statement. You do not have to re-send the information that you submitted for internal appeal. However, you are encouraged to submit any additional information that you think is important for review.

For pre-service claims involving urgent/concurrent care, you may proceed with an Expedited External Review without filing an internal appeal or while simultaneously pursuing an expedited appeal through our internal appeal process. You or your authorized representative may request it orally or in writing. All necessary information, including the Claims Administrator's decision, can be sent between the Claims Administrator and you by telephone, facsimile or other similar method. To proceed with an Expedited External Review, you or your authorized representative must contact the Claims Administrator at the number shown on your identification card and provide at least the following information:

- the identity of the claimant;
- The date (s) of the medical service;
- the specific medical condition or symptom;
- the provider's name
- the service or supply for which approval of benefits was sought; and
- any reasons why the appeal should be processed on a more expedited basis.

All other requests for External Review should be submitted in writing unless the Claims Administrator determines that it is not reasonable to require a written statement. Such requests should be submitted by you or your authorized representative to:

> Anthem Blue Cross and Blue Shield, ATTN: Appeals, P.O. Box 33200, Louisville, Kentucky 40232-3200

This is not an additional step that you must take in order to fulfill your appeal procedure obligations described above. Your decision to seek External Review will not affect your rights to any other benefits under this health care plan. There is no charge for you to initiate an independent External Review. The External Review decision is final and binding on all parties except for any relief available through applicable state laws or ERISA.

Requirement to file an Appeal before filing a lawsuit
No lawsuit or legal action of any kind related to a benefit decision may be filed by you in a court of law or in any other forum, unless it is commenced within three years of the Plan's final decision on the claim or other request for benefits. If the Plan decides an appeal is untimely, the Plan's latest decision on the merits of the underlying claim or benefit request is the final decision date. You must exhaust the Plan's internal Appeals Procedure but not including any voluntary level of appeal, before filing a lawsuit or taking other legal action of any kind against the Plan. If your health benefit plan is sponsored by your employer and subject to the Employee Retirement Income Security Act of 1974 (ERISA) and your appeal as described above results in an adverse benefit determination, you have a right to bring a civil action under Section 502(a) of ERISA.

We reserve the right to modify the policies, procedures and timeframes in this section upon further clarification from Department of Health and Human Services and Department of Labor.

COMPLAINT AND APPEALS PROCEDURES PHARMACY BENEFITS

For appeals of all claims other than direct claims:

The following section addresses appeals of initial adverse determinations, other than direct claims which are set forth below. This section should be used for appeals of denials of coverage determinations or other pre-service claims determinations.

In the event you receive an adverse benefit determination following a request for coverage of a prescription benefit claims, you have the right to appeal the adverse benefit determination in writing within 180 days of receipt of notice of the initial coverage decision. An appeal may be initiated by you or your authorized representative (such as your physician). To initiate an appeal for coverage, provide in writing your name, member ID, phone number, the prescription drug for which benefit coverage has been denied, the diagnosis code and treatment codes to which the prescription relates (together with the corresponding explanation for those codes) and any additional information that may be relevant to your appeal. This information should be mailed to Medco Health Solutions, Inc., 8111 Royal Ridge Parkway, Irving, TX 75063. A decision regarding your appeal will be sent to you within 15 days of receipt of your written request. The notice will include information to identify the claim involved, the specific reasons for the decision, new or additional evidence, if any considered by the plan in relation to your appeal, the plan provisions on which the decision is based, a description of applicable internal and external review processes and contact information for an office of consumer assistance or ombudsman (if any) that might be available to assist you with the claims and appeals processes and any additional information needed to perfect your claim. You have the right to receive, upon request and at no charge, the information used to review your appeal.

If you are not satisfied with the coverage decision made on appeal, you may request in writing, within 90 days of the receipt of notice of the decision, a second level appeal. A second level appeal may be initiated by you or your authorized representative (such as your physician). To initiate a second level appeal, provide in writing your name, member ID, phone number, the prescription drug for which benefit coverage has been denied the diagnosis code and treatment codes to which the prescription relates (and the corresponding explanation for those codes) and any additional information that may be relevant to your appeal. This information should be mailed to Medco Health Solutions, Inc., 8111 Royal Ridge Parkway, Irving, TX 75063. You have the right to review your file and present evidence and testimony as part of your appeal, and the right to a full and fair impartial review of your claim. A decision regarding your request will be sent to you in writing within 15 days of receipt of your written request for an appeal. The notice will include information to identify the claim involved, the specific reasons for the decision, new or additional evidence, if any considered by the plan in relation to your appeal, the plan provisions on which the decision is based, a description of applicable internal and external review processes and contact information for an office of consumer assistance or ombudsman (if any) that might be available to assist you with the claims and appeals processes. You have the right to receive, upon request and at no charge, the information used to review your second level appeal. If new information is received and considered or relied upon in the review of your second level appeal, such information will be provided to you together with an opportunity to respond prior to issuance to any final adverse determination of this appeal. The decision made on your second level appeal is final and binding.

If your second level appeal is denied and you are not satisfied with the decision of the second level appeal or your adverse benefit determination notice or final adverse benefit determination notice does not contain all of the information required under ERISA, you also have the right to bring a civil action under section 502(a) of the Employee Retirement Income Security Act of 1974 (ERISA).

You also may have the right to obtain an independent external review. Details about the process to initiate an external review will be described in any notice of an adverse benefit determination. External reviews are not available for decisions relating to eligibility.

In the case of a claim for coverage involving urgent care, you will be notified of the benefit determination within 72 hours of receipt of the claim. An urgent care claim is any claim for treatment with respect to which the application of the time periods for making non-urgent care determinations could seriously jeopardize the life or health of the claimant or the ability of the claimant to regain maximum function, or in the opinion of a physician with knowledge of the claimant's medical condition, would subject the claimant to severe pain that cannot be adequately managed. If the claim does not contain sufficient information to determine whether, or to what extent, benefits are covered, you will be notified within 24 hours after receipt of your claim of the information necessary to complete the claim. You will then have 48 hours to provide the information and will be notified of the decision within 24 hours of receipt of the information. If you don't provide the needed information within the 48-hour period, your claim will be deemed denied.

You have the right to request an urgent appeal of an adverse benefit determination (including a deemed denial) if you request coverage of a claim that is urgent. Urgent appeal requests may be oral or written. You or your physician may call 800-864-1135 or send a written request to Medco Health Solutions, Inc., 8111 Royal Ridge Parkway, Irving, TX 75063, Attn: Urgent Appeals. In the case of an urgent appeal for coverage involving urgent care, you will be notified of the benefit determination within 72 hours of receipt of the claim. This coverage decision is final and binding. You have the right to receive, upon request and at no charge, the information used to review your appeal. If new information is received and considered or relied upon in the review of your appeal, such information will be provided to you together with an opportunity to respond prior to issuance to any final adverse determination of this appeal. The decision made on your second level appeal is final and binding. You also have the right to bring a civil action under section 502(a) of Employee Retirement Income Security Act of 1974 (ERISA) if your appeal is denied or your adverse benefit determination notice or final adverse benefit determination notice does not contain all of the information required under ERISA. You also have the right to obtain an independent external review. In situations where the timeframe for completion of an internal review would seriously jeopardize your life or health or your ability to regain maximum function you could have the right to immediately request an expedited external review, *prior to* exhausting the internal appeal process, provided you simultaneously file your request for an internal appeal of the adverse benefit determination. Details about the process to initiate an external review will be described in any notice of an adverse benefit determination.

For direct claims:

Your plan provides for reimbursement of prescriptions when you pay 100% of the prescription price at the time of purchase. This claim will be processed based on your plan benefit. To request reimbursement you will send your claim to Medco Health Solutions, Inc., P.O. Box 14711, Lexington, KY 40512. If your claim is denied, you will receive a written notice within 30 days of receipt of the claim, as long as all needed information was provided with the claim. You will be notified within this 30 day period if additional information is needed to process the claim, and a one-time extension not

longer than 15 days may be requested and your claim pended until all information is received. Once notified of the extension, you then have 45 days to provide this information. If all of the needed information is received within the 45-day time frame and the claim is denied, you will be notified of the denial within 15 days after the information is received. If you don't provide the needed information within the 45-day period, your claim will be deemed denied.

If you are not satisfied with the decision regarding your benefit coverage or your claim is deemed denied, you have the right to appeal this decision in writing within 180 days of receipt of notice of the initial decision. To initiate an appeal for coverage, you or your authorized representative (such as your physician), must provide in writing your name, member ID, phone number, the prescription drug for which benefit coverage has been reduced or denied, the diagnosis code and treatment codes to which the prescription relates (together with the corresponding explanation for those codes) and any additional information that may be relevant to your appeal. This information should be mailed to Medco Health Solutions, 8111 Royal Ridge Parkway, Irving, TX 75063.

A decision regarding your appeal will be sent to you within 30 days of receipt of your written request. The notice will include information to identify the claim involved, the specific reasons for the decision, new or additional evidence, if any considered by the plan in relation to your appeal, the plan provision on which the decision is based, a description of applicable internal and external review processes and contact information for an office of consumer assistance or ombudsman (if any) that might be available to assist you with the claims and appeals processes and any additional information needed to perfect your claim. You have the right to receive, upon request and at no charge, the information used to review your appeal.

If you are not satisfied with the coverage decision made on appeal, you may request in writing, within 90 days of receipt notice of the decision, a second level appeal. A second level appeal may be initiated by you or your authorized representative (such as your physician). To initiate a second level appeal, provide in writing your name, member ID, phone number, the prescription drug for which benefit coverage has been reduced or denied, the diagnosis code and treatment codes to which the prescription relates (and the corresponding explanation for those codes) and any additional information that may be relevant to our appeal. This information should be mailed to Medco Health Solutions, 8111 Royal Ridge Parkway, Irving, TX 75063. You have the right to review your file and present evidence and testimony as part of your appeal, and the right to a full and fair impartial review of your claim. A decision regarding your request will be sent to you in writing within 30 days of receipt of your written request for appeal. The notice will include information to identify the claim involved, the specific reasons for the decision, new or additional evidence, if any considered by the plan in relation to your appeal, the plan provisions on which the decision is based, a description of applicable internal and external review processes and contact information for an office of consumer assistance or ombudsman (if any) that might be available to assist you with the claims and appeals processes. You have the right to receive, upon request and at no charge, the information used to review your second level appeal. If new information is received and considered or relied upon in the review of your second level appeal, such information will be provided to you together with an opportunity to respond prior to issuance to any final adverse determination of this appeal. The decision made on your second level appeal is final and binding.

If your second level appeal is denied and you are not satisfied with the decision of the second level appeal or your adverse benefit determination notice or final adverse benefit determination notice does not contain all the information required under ERISA, you also have the right to bring a civil action under section 502(a) of the Employee Retirement Income Security Act of 1974 (ERISA). You also

may have the right to obtain an independent external review. Details about the process to initiate an external review will be described in any notice of an adverse benefit determination. External reviews are not available for decisions relating to eligibility.

COMPLAINT AND APPEALS PROCEDURES
DENTAL BENEFITS

CLAIMS APPEAL PROCEDURE

Delta Dental will notify you, in writing, if a claim is denied in whole or in part. It will be forwarded to you within 30 days after the completed claim is received, unless circumstances require an extension of time to act on a claim. Additional periods of 45 days may be taken by Delta Dental to evaluate your claim for an initial determination. Delta Dental will notify you of the additional time period. The notice will explain why benefits were denied. It will also describe the Claims Appeal Procedure. You may appeal, in writing, the denial within 60 days of the date the notice of the claim denial is received by you. The appeal must state all the reasons why the claim should be paid. The appeal will be decided within 60 days of receipt for review, unless circumstances require a longer time. After review of the appeal, Delta Dental will notify you of the decision concerning the appeal.

LIMITATION OF ACTIONS

No lawsuit may be filed by you to recover benefits on a claim submitted under your Certificate unless it is filed within 12 months from the date your claim was originally denied.

COMPLAINT AND APPEALS PROCEDURES
VISION BENEFITS

You have the right to appeal if:

- You do not agree with VSP's decision about your health care.
- VSP will not approve or give you care you feel it should cover.
- VSP is stopping care you feel you still need.

VSP normally has 30 days to process your appeal. In some cases, you have a right to a faster, 24-hour appeal. You can get a fast appeal if your health or ability to function could be seriously harmed by waiting 30 days for a standard appeal. If you ask for a fast appeal, VSP will decide if you get a 24-hour/fast appeal. If not, your appeal will be processed in 30 days. If any doctor asks VSP to give you a fast appeal, or supports your request for a fast appeal, it must be given to you.

If you want to file an appeal which will be processed within 30 days, do the following:

File the request in writing with VSP at the following address:
Vision Service Plan
Attn: Appeals Department
P.O. Box 2350
Rancho Cordova, CA 95741

Even though you may file your requests with VSP, VSP may transfer your request to the appropriate agency for processing. Your appeal request will be processed within 30 days from the date your request is received.

If you want to file a fast appeal, which will be processed within 24 hours, do the following

- File an oral or written request for a 24-hour appeal. Specifically state that "I am requesting an: expedited appeal, fast appeal or 24-hour appeal." Or "I believe that my health could be seriously harmed by waiting 30 days for a normal appeal."
- To file a request orally, call (800) 877-7195. VSP will document the oral request in writing.

Help with your appeal:

If you decide to appeal and want help with your appeal, you may have your doctor, a friend, lawyer, or someone else help you. There are several groups that can help you. If you are covered by Medicare, you may contact the Medicare Rights Center toll free at 888-HMO-9050. You may also contact the National Aging Information Center at (202) 619-7501 to request the phone number of your local Area Agency on Aging or health Insurance Counseling and Assistance Program (HICAP).

ERISA INFORMATION AND STATEMENT OF ERISA RIGHTS

The Employee Retirement Income Security Act of 1974 (ERISA) requires that certain information be furnished to each participant in an employee benefit plan. This information is outlined below.

Plan Name	LG&E and KU Medical, Dental and Vision Care Plan
Employer Identification	20-0523163
Plan Number	502
Maintained By	**LG&E and KU Energy LLC** 220 West Main Street Louisville, KY 40202
Type of Plan	Welfare: Medical, Dental and Vision Care Plan
Type of Administration	The day-to-day administrative operations of the Plan are handled by the Plan Administrator. The claims processing and claims questions are handled by the contracted Claims Administrator listed below.
Plan Administrator	**LG&E and KU Energy LLC** is legally known as the "Plan Administrator", but a company may be appointed to carry out specific duties under the Plan. Questions and correspondence concerning the Plan should be directed to the Benefits Department.
Agent for Services of Legal Process	The Director Human Resources, Corporate has been designated as the Plan's Agent for Service of Legal Process. Accordingly, if legal disputes involving the Plan arise, any legal documents should be served upon this agent at the following address: **LG&E and KU Energy LLC** Benefits Department 220 West Main Street Louisville, KY 40202 (502) 627-2121
Participating Employers	• Kentucky Utilities Company • LG&E and KU Services Company • Louisville Gas & Electric Company

Fiduciary	The Employer self-insures the following medical and dental options: • Anthem Blue Access PPO Standard, • Anthem Blue Access PPO Low Deductible, • Anthem Blue Access PPO High Deductible, • Anthem Blue Preferred EPO, • Delta Dental PPO Plus Premier High Option, and • Delta Dental PPO Plus Premier Basic Option The Employer is the fiduciary for purposes of funding the benefits paid from these self-insured medical and dental options. The Claims Administrator is the fiduciary for purposes of all aspects of claims administration. The Vision Service Plan is insured by Vision Service Plan Insurance Company. Vision Service Plan Insurance Company is the fiduciary for this insured portion of the Plan.
Plan Effective Date	Effective January 1, 2013
Funding	Benefits are paid from Company assets..
Source of Contributions to the Plan	The Plan is contributory. The cost of the Plan is shared by participants through Premium Contributions and by the Employer.
Plan Year	January 1 through December 31
Name of Claims Administrator	Anthem Blue Cross and Blue Shield is the Claims Administrator for the following medical options: • Anthem Blue Access PPO Standard, • Anthem Blue Access PPO Low Deductible, • Anthem Blue Access PPO High Deductible, and • Anthem Blue Preferred EPO. Medco Health Solutions, Inc. is the Claims Administrator for the Prescription Drug Card Program (Note: Medco is now a part of the Express Scripts family of pharmacies). Vision Service Plan Insurance Company is the Claims Administrator for the Vision Service Plan. Delta Dental Plan of Kentucky, Inc. is the Claims Administrator for the following dental options: • Delta Dental PPO Plus Premier High Option • Delta Dental PPO Plus Premier Basic Option

STATEMENT OF ERISA RIGHTS

As a participant in the Plan you are entitled to certain rights and protections under the Employee Retirement Income Security Act of 1974 (ERISA). ERISA provides that all Plan participants shall be entitled to:

- **Receive Information about Your Plan and Benefits**
  Examine, without charge, at the Plan Administrator's office and at other specified locations, such as worksites and union halls, all documents governing the Plan, including insurance contracts and collective bargaining agreements, and a copy of the latest annual report (Form 5500 Series) filed by the plan with the U.S. Department of Labor and available at the Public Disclosure Room of the Pension and Welfare Benefit Administration.

  Obtain, upon written request to the Plan Administrator, copies of documents governing the operation of the Plan, including insurance contracts and collective bargaining agreements, and copies of the latest annual report (Form 5500 Series) and updated summary plan description. The Plan Administrator may make a reasonable charge for the copies.

  Receive a summary of the Plan's annual financial report. The Plan Administrator is required by law to furnish each participant with a copy of this summary annual report.

- **Continue Group Health Plan Coverage**
  Continue health care coverage for yourself, Spouse or Dependents if there is a loss of coverage under the Plan as a result of a qualifying event. You or your Dependents may have to pay for such coverage. Review this summary plan description and the documents governing the Plan on the rules governing your COBRA continuation coverage rights.

- **Prudent Actions by Plan Fiduciaries**
  In addition to creating rights for plan participants ERISA imposes duties upon the people who are responsible for the operation of the employee benefit plan. The people who operate your plan, called ''fiduciaries'' of the Plan, have a duty to do so prudently and in the interest of you and other Plan participants and beneficiaries. No one, including your employer, your union, or any other person, may fire you or otherwise discriminate against you in any way to prevent you from obtaining a welfare benefit or exercising your rights under ERISA.

- **Enforce Your Rights**
  If your claim for a welfare benefit is denied or ignored, in whole or in part, you have a right to know why this was done, to obtain copies of documents relating to the decision without charge, and to appeal any denial, all within certain time schedules.

  Under ERISA, there are steps you can take to enforce the above rights. For instance, if you request a copy of Plan documents or the latest annual report from the Plan and do not receive them within 30 days, you may file suit in a Federal court. In such a case, the court may require the Plan Administrator to provide the materials and pay you up to $110 a day until you receive the materials, unless the materials were not sent because of reasons beyond the control of the administrator. If you have a claim for benefits which is denied or ignored, in whole or in part, you may file suit in a state or Federal court. In addition, if you disagree with the plan's decision or lack thereof concerning the qualified status of a domestic relations order or a medical child support order, you may file suit in Federal court. If it should happen that Plan fiduciaries misuse the Plan's

money, or if you are discriminated against for asserting your rights, you may seek assistance from the U.S. Department of Labor, or you may file suit in a Federal court. The court will decide who should pay court costs and legal fees. If you are successful the court may order the person you have sued to pay these costs and fees. If you lose, the court may order you to pay these costs and fees, for example, if it finds your claim is frivolous.

- **Assistance with Your Questions**

  If you have any questions about your plan, you should contact the Plan Administrator. If you have any questions about this statement or about your rights under ERISA, or if you need assistance in obtaining documents from the Plan Administrator, you should contact the nearest office of the Employee Benefits Security Administration, U.S. Department of Labor, listed in your telephone directory or the Division of Technical Assistance and Inquiries, Employee Benefits Security Administration, U.S. Department of Labor, 200 Constitution Avenue N.W., Washington, D.C. 20210. You may also obtain certain publications about your rights and responsibilities under ERISA by calling the publications hotline of the Employee Benefits Security Administration.

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 14, 2014

Case No. 2014-00371

Question No. 40

Responding Witness: Paula H. Pottinger, Ph.D.

Q-40. Provide detailed descriptions of all early retirement plans or other staff reduction programs the utility has offered or intends to offer its employees during either the base period or the forecasted test period. Include all cost-benefit analyses associated with these programs.

A-40. There are no anticipated early retirement plans or staff reduction plans occurring during the base period.

The forecasted test year includes the possible retirement of the Green River coal fired plant (Green River Units 3 and 4). Although not an early retirement plan or staff reduction program, staffing changes associated with that possible retirement may occur. Salaried employees affected by that possible retirement may be offered severance packages in accordance with the Company severance policy. The bargaining unit employees may be offered severance benefits negotiated between the Company and the respective union. In addition, some employees may be eligible for retirement per the Company plan guidelines and may elect to take that option. Employees wishing to remain employed may be placed in other open positions at that point in time within the Company.

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 14, 2014

Case No. 2014-00371

Question No. 41

Responding Witness: Paula H. Pottinger, Ph.D.

Q-41. Concerning employee fringe benefits:

a. Provide a detailed list of all fringe benefits available to the utility's employees and the expected cost of each benefit in the base period and the forecasted test period. Indicate any fringe benefits which are limited to management employees.

b. Provide comparative cost information for the 12 months preceding the base period and the base period. Explain any changes in fringe benefits occurring over this 24-month period.

A-41. a. See attached for a detailed list of benefits and costs for the periods requested. No fringe benefits were limited to management employees.

b. See attached for comparative cost information for the periods requested. The majority of benefit changes occurred in the pension plan expense during the period due to an increase in the discount rate for the plans of over 90 basis points for each plan.

Kentucky Utilities Company
Case No. 2014-00371
Listing of Fringe Benefits
Base Period and the Forecasted Test Year

	Base Period	Forecasted Test Year
Pension	$ 11,847,077	$ 28,081,446
Post Retirement - SFAS 106 (ASC 715)	4,129,510	5,277,473
Post Employment - SFAS 112 (ASC 712)	628,384	179,001
401(k)	5,930,977	6,608,205
Retirement Income	1,261,976	1,562,039
Medical Insurance	15,070,583	20,008,982
Dental Insurance	913,109	981,960
Workers Compensation	518,590	1,043,659
Group Life Insurance	467,515	777,877
Long Term Disability Insurance	696,394	907,837
Other Benefits	1,032,774	1,267,046
Team Incentive Award	14,414,707	14,511,659
Tuition Reimbursement	1,549,899	388,698
	$ 58,461,495	$ 81,595,882

Note: Amounts related to KU charging others is not reflected in the schedule above for purposes of this data response unlike the amounts shown in filing requirement 16(8)(g).

Kentucky Utilities Company
Case No. 2014-00371
Listing of Fringe Benefits
Current 12 month period & Base Period

	Base Period	12 Months Preceding Base
Pension	$ 11,847,077	$ 23,121,057
Post Retirement - SFAS 106 (ASC 715)	4,129,510	4,696,725
Post Employment - SFAS 112 (ASC 712)	628,384	207,260
401(k)	5,930,977	5,362,292
Retirement Income	1,261,976	1,244,786
Medical Insurance	15,070,583	15,465,743
Dental Insurance	913,109	779,601
Workers Compensation	518,590	368,679
Group Life Insurance	467,515	555,943
Long Term Disability Insurance	696,394	648,834
Other Benefits	1,032,774	843,574
Team Incentive Award	14,414,707	15,349,844
Tuition Reimbursement	1,549,899	333,805
	$ 58,461,495	$ 68,978,143

Note: Amounts related to KU charging others is not reflected in the schedule above for purposes of this data response unlike the amounts shown in filing requirement 16(8)(g).

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 14, 2014

Case No. 2014-00371

Question No. 42

Responding Witness: Paula H. Pottinger, Ph.D.

Q-42. Provide a complete description of the utility's Other Post-Employment Benefits package(s) provided to its employees.

A-42. Kentucky Utilities currently offers employees who retire from active employment, the following Post-Retirement Benefits package:

Post-Retirement Medical

- Future retirees, age 55 with at least 10 years of service, with a hire or rehire date on or after 1/1/2006 are eligible for a retiree medical premium account that is credited with a one-time contribution credit equal to $2,000 multiplied by the retiree's full years of service after age 45, but not to exceed $30,000. In addition, for the retiree's dependents, a separate premium account equal to fifty percent of the retiree's premium account is provided. Retirees can use the premium account to pay for the full cost or partial cost for retiree medical coverage, however when the premium account is depleted, the retiree pays the full monthly cost of the retiree medical coverage.

  Effective 1/1/2015, this benefit will be changed to a one-time contribution credit equal to $2,500 multiplied by the retiree's full years of service after age 45, but not to exceed $37,500.

- Future retirees, age 55 with at least 10 years of service, with a hire or rehire date before 1/1/2006 are eligible to receive a fixed monthly retiree medical premium credit ($200/mo. between ages 55 and 62, $465/mo. between ages 62 and 65, and $200/mo. after age 65. Also, retiree dependents covered by the retiree medical plan receive a fixed $100 monthly dependent medical premium credit to apply toward company sponsored medical options. The retiree pays the difference between the monthly premium cost of the medical coverage and the monthly medical premium credit.

  Effective 1/1/2015, this benefit will be changed to a fixed monthly retiree medical premium credit ($210/mo. between ages 55 and 62, $500/mo. between ages 62 and 65, and $210/mo. after age 65.

- Retirees who retired prior to 1/1/2012 with the retiree medical premium credit receive a fixed $200 monthly retiree premium credit and a fixed $100 monthly dependent medical premium credit under similar plan provisions in effect at their retirement.

- KU retirees who retired prior to 1/1/2000 continue on similar plan provisions in effect at the time of their retirement.

Post-Retirement Dental & Vision

Other than COBRA, post-retirement dental and vision is not offered.

Post-Retirement Life Insurance

Retirees age 55 with at least 10 years of service, retired on or after 1/1/2000, are entitled to coverage equal to one hundred percent of their base annual salary with a $100,000 maximum benefit. At age 65, the retiree life benefit reduces to 50% of the annual base pay, with a $50,000 maximum benefit. At age 70, the retiree life benefit reduces to a $10,000 death benefit.

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 14, 2014

Case No. 2014-00371

Question No. 43

Responding Witness: Daniel K. Arbough

Q-43. Provide a complete description of the financial reporting and rate-making treatment of the utility's pension costs.

A-43. The financial accounting and reporting of pension costs for KU are as follows:

KU's pension costs for the year are determined by an actuarial firm (Towers Watson) and follow the requirements of Statement of Financial Accounting Standards ("SFAS") No. 87, "Employers' Accounting for Pensions," which is now "Accounting Standards Codification ("ASC") 715-30," as amended by SFAS No. 158, "Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans – An Amendment of FASB Statements No. 87, 88, 106 and 132(R)", which is now "ASC 715-20." These costs are applied to all labor charged during the year to distribute the costs between capital and operating expenses.

In applying the provisions of ASC 715-20, effective December 31, 2006, KU recorded a regulatory asset, under the provisions of SFAS No. 71, "Accounting for the Effects of Certain Types of Regulation," which is now "ASC 980-10," representing the adjustments to the pension asset and liability in recognizing their funded status otherwise includible in other comprehensive income. The regulatory asset represents the expected recovery of the unfunded liability of the pension plans, and it will be adjusted annually as prior service cost and actuarial gains and losses are recognized in net periodic benefit cost. The funded status of a benefit plan is measured as the difference between the fair value of plan assets and the benefit obligation. For pension plans, the benefit obligation is measured as the projected benefit obligation, and for other postretirement benefit plans, the benefit obligation is the accumulated postretirement benefit obligation.

In its Order in Case No. 2003-00433, the Commission granted the Company's request to record the minimum pension liability calculated under ASC 715-30 as a regulatory asset instead of an adjustment to equity in other comprehensive income. The minimum pension liability reflected an amount equivalent to the unfunded accumulated benefit obligation. Since the unfunded obligation was subject to market price fluctuations in the value of plan assets, the minimum

pension liability could result in a reduction in equity for a loss, or an increase in equity for a gain, that may never be incurred. Under ASC 715-30 those gains and losses would be expensed in future periods and subject to inclusion in future base rates. Accordingly it was appropriate to record a regulatory asset related to that future recovery, rather than impact current rates through the reduction in capital. Under ASC 715-20, no minimum pension liability is recorded, rather the funded status of the pension plans using the projected benefit obligation is now recorded as the pension liability on the balance sheet. The Company continues to record a regulatory asset for the obligation that will be expensed in future periods and subject to inclusion in future base rates.

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 14, 2014

Case No. 2014-00371

Question No. 44

Responding Witness: Daniel K. Arbough / Christopher M. Garrett

Q-44. For each of the following Statements of Financial Accounting Standards ("SFAS"), provide the information listed concerning implementation by the utility.

a. SFAS No. 106, "Employers' Accounting for Postretirement Benefits Other Than Pensions."
   (1) The date the utility adopted the SFAS.
   (2) The effect on the financial statements.
   (3) Whether the base period or forecasted test period includes any impact of the implementation. If so, provide a detailed description of the impact.

b. SFAS No. 112, "Employers' Accounting for Postretirement Benefits."
   (1) The date the utility adopted the SFAS.
   (2) The effect on the financial statements.
   (3) Whether the base period or forecasted test period includes any impact of the implementation. If so, provide a detailed description of the impact.

c. SFAS No. 143, "Accounting for Asset Retirement Obligations."
   (1) The date that the utility adopted the SFAS.
   (2) The effect on the financial statements.
   (3) Whether the base period or forecasted test period includes any impact of the implementation. If so, provide a detailed description of the impact.

d. A schedule comparing the depreciation rates utilized by the utility prior to and after the adoption of SFAS No. 143. The schedule should identify the assets corresponding to the affected depreciation rates.

e. SFAS No. 158, "Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans."
   (1) The date the utility adopted the SFAS.
   (2) The effect on the financial statements.
   (3) Whether the base period or forecasted test period includes any impact of the implementation. If so, provide a detailed description of the impact.

A-44. a. The financial accounting and reporting of postretirement benefit costs for KU are as follows: KU's postretirement benefit costs for the year are determined by an actuarial firm (Towers Watson). These costs are applied to all labor charged during the year to distribute the costs between capital and operating expenses.

1. KU adopted SFAS No. 106, now referred to as Accounting Standards Codification ("ASC") 715-10, effective January 1, 1993.

2. At the date of adoption, KU debited Post Retirement Expenses for $998,528 and Regulatory Assets for $86,613, and credited Other Deferred Liabilities for $1,085,141.

3. Neither the base period nor the forecasted test period includes any impact from the implementation.

b. KU assumes the question refers to SFAS No. 112, "Employers' Accounting for Postemployment Benefits" and responds accordingly. The financial accounting and reporting of postemployment benefit costs for KU are as follows: KU's postemployment benefit costs for the year are determined by an actuarial firm (Towers Watson). These costs are applied to all labor charged during the year to distribute the costs between capital and operating expense.

1. KU adopted SFAS No. 112, now referred to as Accounting Standards Codification ("ASC") 712-10, effective December 1993.

2. At the date of adoption, KU debited Postemployment Benefits Expense for $1,394,396 and credited Accumulated Provision for Pension and Benefits for the same amount.

3. Neither the base period nor the forecasted test period includes any impact from the implementation.

c. 1. KU adopted SFAS No. 143[1] as of January 1, 2003.

2. Asset retirement obligations (AROs) are the projected fair value of the legal obligations associated with the retirement of tangible, long-lived assets. ARO liabilities are recorded in Account 230-Asset Retirement Obligations on the Balance Sheet. An offsetting asset representing Asset Retirement Costs (ARCs) is recorded in Account 101-Plant In Service on the Balance Sheet. Depreciation is calculated on the ARCs and recorded

[1] The guidance in SFAS No. 143 is now contained in FASB Accounting Standards Codification Topic 410, effective September 30, 2009.

in Account 108-Accumulated Provision for Depreciation on the Balance Sheet and in Account 403.1- Depreciation Expense on the Income Statement. The ARO liability increases over time through accretion expense which is recorded in Account 411.10-Accretion Expense on the Income Statement. ARO accounting for LG&E/KU is earnings neutral as accretion and depreciation expense is reversed on the income statement and recorded as a Regulatory Asset in Account 182.

3. No, the base period and forecasted test period do not include any impact from the implementation.

d. See attached.

e. The financial accounting and reporting of defined benefit pension and other postretirement plan benefit costs for KU are as follows: KU's defined benefit pension and other postretirement plan benefit costs for the year are determined by an actuarial firm (Towers Watson). These costs are applied to all labor charged during the year to distribute the costs between capital and operating expense.

1. KU adopted SFAS No. 158, now referred to as Accounting Standards Codification ("ASC") 715-20, effective December 31, 2006.

2. The impact of the implementation of SFAS No. 158 is discussed in Question 43.

3. Neither the base period nor the forecasted test period includes any impact from the implementation.

Kentucky Utilities Company
Depreciation Rates Utilized Subsequent to the Adoption of SFAS No. 143

Facility Name	Asset #	Asset Description	Pre SFAS 143 Depreciation Rate as of 12/31/02	Post SFAS 143 Depreciation Rate as of 1/1/03
BROWN CT TRANSMISSION SUBSTATION	114313AROP	GSU 130MVA XFRM 3P,GOO53	2.21%	2.21%
BROWN CT TRANSMISSION SUBSTATION	123128AROP	GSU 130 MVA XFMR G0054, 145-13 KV, 3P	2.21%	2.21%
BROWN CT TRANSMISSION SUBSTATION	137939AROP	GSU TRANSF. 130MVA,13.8KV,3P,ABB,S/N:LNM59612	2.21%	2.21%
BROWN CT TRANSMISSION SUBSTATION	137940AROP	GSU TRANSF. 130MVA,13.8KV,3P,ABB,S/N:LNM59611	2.21%	2.21%
BROWN CT TRANSMISSION SUBSTATION	142246AROP	GSU POWER TRANSFORMER- CT 6	2.21%	2.21%
BROWN CT TRANSMISSION SUBSTATION	142247AROP	GSU POWER TRANSFORMER - CT 7	2.21%	2.21%
BROWN NORTH TRANSMISSION SUBSTATION	062433AROP	GSU MCGRAW EDISON 450 MVA 30 POWER TRANSFORMER	2.21%	2.21%
BROWN PLANT TRANSMISSION SUBSTATION	058941AROP	GSU WEST TRANSFORMER, MAIN POWER, 120000 KVA, 30 13800	2.21%	2.21%
BROWN PLANT TRANSMISSION SUBSTATION	059009AROP	GSU GE TRANSFORMER, FDA-T-60 1850,000KVA-138,000KVA	2.21%	2.21%
E W BROWN CT UNIT 11	PIP2BRAROC	AROC - CT FUEL OIL PIPING	0.00%	3.55%
E W BROWN CT UNIT 9	114355AROC	AROC - CT9 FUEL OIL TANKS	0.00%	3.39%
E W BROWN CT UNIT 9	114355AROP	FUEL TANK/BERM&LINER	3.39%	3.39%
E W BROWN STEAM UNIT 1	101524AROC	AROC - BR 1 COAL STORAGE	0.00%	2.25%
E W BROWN STEAM UNIT 1	101524AROP	COAL STORAGE	2.90%	2.90%
E W BROWN STEAM UNIT 1	114424AROC	AROC - ASH POND	0.00%	2.25%
E W BROWN STEAM UNIT 1	114424AROP	ASH POND	2.90%	2.90%
E W BROWN STEAM UNIT 1	COALBRAROC	AROC - COAL PILE RETENTION POND	0.00%	2.25%
E W BROWN STEAM UNIT 3	102462AROC	AROC - BR 3 FUEL OIL TANKS	0.00%	3.39%
E W BROWN STEAM UNIT 3	102462AROP	FUEL OIL STORAGE TANK	3.91%	3.91%
E W BROWN STEAM UNIT 3	132682AROC	AROC - BR3 SEWAGE TREATMENT PLANT	0.00%	3.39%
E W BROWN STEAM UNIT 3	132682AROP	SEPTIC TANK	3.91%	3.91%
E W BROWN STEAM UNIT 3	1763547AROP	GSU CT5 TRANSFORMER	2.21%	2.21%
E W BROWN STEAM UNIT 3	PIPBRAROC	AROC - STATION FUEL OIL PIPING	0.00%	3.39%
E W BROWN STEAM UNIT 3	RADBRAROC	AROC - RADIATION SOURCES	0.00%	3.39%
GHENT PLANT TRANSMISSION SUBSTATION	063991AROC	AROC - GH4 GSU TRANSFORMER	0.00%	1.90%
GHENT PLANT TRANSMISSION SUBSTATION	063991AROP	GSU MAIN POWER TRANSFORMER	2.21%	2.21%
GHENT PLANT TRANSMISSION SUBSTATION	064114AROC	AROC - GH1 GSU TRANSFORMER	0.00%	1.90%
GHENT PLANT TRANSMISSION SUBSTATION	064114AROP	GSU MAIN POWER TRANSF. COMPLETE W/ACCESS., 550MVA,3O,	2.21%	2.21%

Kentucky Utilities Company
Depreciation Rates Utilized Subsequent to the Adoption of SFAS No. 143

Facility Name	Asset #	Asset Description	Pre SFAS 143 Depreciation Rate as of 12/31/02	Post SFAS 143 Depreciation Rate as of 1/1/03
GHENT PLANT TRANSMISSION SUBSTATION	064115AROC	AROC - GH2 GSU TRANSFORMER	0.00%	1.90%
GHENT PLANT TRANSMISSION SUBSTATION	064115AROP	GSU MAIN POWER TRANSF.540MVA	2.21%	2.21%
GHENT PLANT TRANSMISSION SUBSTATION	1732720AROC	AROC - GH SPARE GSU TRANSFORMER	0.00%	1.90%
GHENT PLANT TRANSMISSION SUBSTATION	1732720AROP	GSU 145/18KV,600 MVA TRANSFORMER SPARE	2.21%	2.21%
GHENT PLANT TRANSMISSION SUBSTATION	1732740AROC	AROC - GH3 GSU TRANSFORMER	0.00%	1.90%
GHENT PLANT TRANSMISSION SUBSTATION	1732740AROP	GSU 345/21KV,605 MVA TRANSFORMER GHENT 3	2.21%	2.21%
GHENT UNIT 1	104329AROC	AROC - COAL STORAGE	0.00%	2.82%
GHENT UNIT 1	104329AROP	ADDITION TO COAL YARD BASE	3.12%	3.12%
GHENT UNIT 1	104352AROC	AROC - SEWAGE TREATMENT PLANT	0.00%	2.82%
GHENT UNIT 1	104352AROP	SEWER SYSTEM AND SEWAGE TREATING PLANT	3.12%	3.12%
GHENT UNIT 1	104400AROC	AROC - UG TANK COAL YARD	0.00%	2.82%
GHENT UNIT 1	104400AROP	100,000 GAL. OIL TANK, COMPLETE	3.12%	3.12%
GHENT UNIT 1 SCRUBBER	133299AROC	AROC - GYPSUM STACK	0.00%	5.11%
GHENT UNIT 1 SCRUBBER	133299AROP	GYPSUM STACK DECANT STRUCTURE	5.67%	5.67%
GHENT UNIT 2	104973AROC	AROC - STATION FUEL OIL PIPING	0.00%	1.49%
GHENT UNIT 2	104973AROP	FUEL OIL PIPING	1.84%	1.84%
GHENT UNIT 4	105544AROC	AROC - CHEMICAL TANKS GH4	0.00%	1.93%
GHENT UNIT 4	105544AROP	CHEMICAL FEED TANK	2.16%	2.16%
GHENT UNIT 4	133391AROC	AROC - ASH POND GH4	0.00%	1.93%
GHENT UNIT 4	133391AROP	ASH POND (WET OR DRY)	2.16%	2.16%
GHENT UNIT 4	RADGHAROC	AROC - RADIATION SOURCES	0.00%	1.93%
GREEN RIVER PLANT TRANSMISSION SUBSTATIO	045084AROC	AROC - GR3 GSU TRANSFORMER	0.00%	1.90%
GREEN RIVER PLANT TRANSMISSION SUBSTATIO	045084AROP	GSU G.E. POWER TRANSFORMER 48000/64000/8000 KVA 30	2.21%	2.21%
GREEN RIVER PLANT TRANSMISSION SUBSTATIO	045085AROC	AROC - GSU SPARE TRANSFORMER	0.00%	1.90%
GREEN RIVER PLANT TRANSMISSION SUBSTATIO	045085AROP	GSU G.E. TYPE OA/FA/FA-T AUTO TRANSFORMER 60000/80000/	2.21%	2.21%
GREEN RIVER PLANT TRANSMISSION SUBSTATIO	045207AROC	AROC - G1-2 GSU TRANSFORMER	0.00%	1.90%
GREEN RIVER PLANT TRANSMISSION SUBSTATIO	045207AROP	GSU TRANSF. 12500KVA,69000/13200KV, TYPE H-60,W91,2,3,	2.21%	2.21%
GREEN RIVER PLANT TRANSMISSION SUBSTATIO	045281AROC	AROC - GR4 GSU TRANSFORMER	0.00%	1.90%

Kentucky Utilities Company
Depreciation Rates Utilized Subsequent to the Adoption of SFAS No. 143

Facility Name	Asset #	Asset Description	Pre SFAS 143 Depreciation Rate as of 12/31/02	Post SFAS 143 Depreciation Rate as of 1/1/03
GREEN RIVER PLANT TRANSMISSION SUBSTATIO	045281AROP	GSU 3 OHM TRANSFORMER 120/134.4MVA	2.21%	2.21%
GREEN RIVER UNIT 4	103939AROC	AROC - OIL STORAGE TANKS	0.00%	2.32%
GREEN RIVER UNIT 4	103939AROP	500,000 GALLON TANK	3.10%	3.10%
GREEN RIVER UNIT 4	132623AROC	AROC - SEWAGE TREATMENT PLANT	0.00%	2.32%
GREEN RIVER UNIT 4	132623AROP	SEWAGE LIFT STATION PUMP AND M	3.10%	3.10%
GREEN RIVER UNIT 4	HAZGRAROC	AROC - HAZARDOUS MATERIAL TANK	0.00%	2.32%
GREEN RIVER UNIT 4	MERCGRAROC	AROC - MERCURY SOURCES	0.00%	2.32%
GREEN RIVER UNIT 4	NUCGRAROC	AROC - NUCLEAR SOURCE	0.00%	2.32%
GREEN RIVER UNITS 1 & 2	102983AROC	AROC - ASH POND	0.00%	0.89%
GREEN RIVER UNITS 1 & 2	102983AROP	SLUDGE POND FOR S02 SCRUBBER	1.71%	1.71%
GREEN RIVER UNITS 1 & 2	103022AROC	AROC - COAL STORAGE	0.00%	0.89%
GREEN RIVER UNITS 1 & 2	103022AROP	DRAINAGE SYSTEM AROUND COAL YARD	1.71%	1.71%
GREEN RIVER UNITS 1 & 2	103234AROC	AROC - LIMESTONE SILO	0.00%	0.89%
GREEN RIVER UNITS 1 & 2	103234AROP	500 TON LIME STORAGE BIN	1.71%	1.71%
GREEN RIVER UNITS 1 & 2	1706389AROC	AROC - UNDERGROUND TANKS 1& 2	0.00%	0.89%
GREEN RIVER UNITS 1 & 2	1706389AROP	CAUSTIC STORAGE TANK	1.71%	1.71%
SYSTEM LABORATORY	LABBRAROC	AROC - LAB	0.00%	4.22%
TYRONE PLANT TRANSMISSION SUBSTATION	051476AROP	GSU TRANSFORMER, 12,500KVA, 39830/69000Y T106	2.21%	2.21%
TYRONE PLANT TRANSMISSION SUBSTATION	051477AROP	GSU TRANSFORMER, 12,500KVA, 39830/69000Y T107	2.21%	2.21%
TYRONE PLANT TRANSMISSION SUBSTATION	051478AROP	GSU TRANSFORMER, 12,500KVA, 39830/69000Y T109	2.21%	2.21%
TYRONE PLANT TRANSMISSION SUBSTATION	051480AROP	GSU TRANSFORMER, 12,500KVA, 39830/69000Y B-99	2.21%	2.21%
TYRONE PLANT TRANSMISSION SUBSTATION	051481AROP	GSU TRANSFORMER, 12,500KVA, 39830/69000Y B-100	2.21%	2.21%
TYRONE PLANT TRANSMISSION SUBSTATION	051482AROP	GSU TRANSFORMER, 12,500KVA, 39830/69000Y B-101	2.21%	2.21%
TYRONE PLANT TRANSMISSION SUBSTATION	051486AROP	GSU TRANSFORMER, G.E. 80000KVA 13200 69000VOLTS #G-2	2.21%	2.21%
TYRONE PLANT TRANSMISSION SUBSTATION	051487AROP	GSU TRANSFORMER, G.E. 6,250 KVA 69000Y/24000	2.21%	2.21%
TYRONE UNIT 3	101197AROC	AROC - COAL STORAGE	0.00%	1.03%
TYRONE UNIT 3	101197AROP	COAL STORAGE AREA	2.13%	2.13%
TYRONE UNIT 3	101251AROC	AROC - SEWAGE TREATMENT PLANT	0.00%	1.03%

Kentucky Utilities Company
Depreciation Rates Utilized Subsequent to the Adoption of SFAS No. 143

Facility Name	Asset #	Asset Description	Pre SFAS 143 Depreciation Rate as of 12/31/02	Post SFAS 143 Depreciation Rate as of 1/1/03
TYRONE UNIT 3	101251AROP	SEWAGE TREATMENT PLANT	2.13%	2.13%
TYRONE UNIT 3	101281AROC	AROC - ASH POND	0.00%	1.03%
TYRONE UNIT 3	101281AROP	ASH BASIN LINE	2.13%	2.13%
TYRONE UNIT 3	101358AROC	AROC - SVC WATER PUMP STATION	0.00%	1.03%
TYRONE UNIT 3	101358AROP	WESTINGHOUSE CIRCULATING WATER PUMPS, VERTICAL FLO	2.13%	2.13%
TYRONE UNIT 3	122567AROC	AROC - FUEL OIL TANKS	0.00%	1.03%
TYRONE UNIT 3	122567AROP	FUEL OIL STORAGE TANK-550 GALL	2.13%	2.13%
TYRONE UNIT 3	MERCTYAROC	AROC - MERCURY SOURCES	0.00%	1.03%
TYRONE UNIT 3	PIPTYAROC	AROC - STATION FUEL OIL PIPING	0.00%	1.03%
TYRONE UNITS 1 & 2	100858AROC	AROC - FUEL OIL TANKS UNIT 1	0.00%	1.03%
TYRONE UNITS 1 & 2	100858AROP	14000 GAL FUEL OIL TANK	2.13%	2.13%

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 14, 2014

Case No. 2014-00371

Question No. 45

Responding Witness: Christopher M. Garrett

Q-45. As the historical data becomes available, provide detailed monthly income statements for each forecasted month of the base period including the month in which the Commission hears this case.

A-45. See attached income statements for September and October 2014. Income statements for subsequent months will be provided as they become available.

Kentucky Utilities Company
Comparative Statement of Income
September 30, 2014

	Current Month			
	This Year Amount	Last Year Amount	Increase or Decrease Amount	%
Electric Operating Revenues	$ 130,182,731.16	$ 125,309,334.33	$ 4,873,396.83	3.89
Rate Refunds	(1,183,077.87)	-	(1,183,077.87)	(100.00)
Total Operating Revenues	128,999,653.29	125,309,334.33	3,690,318.96	2.94
Fuel for Electric Generation	43,025,416.36	41,815,790.52	1,209,625.84	2.89
Power Purchased	5,236,089.42	4,557,448.87	678,640.55	14.89
Other Operation Expenses	22,747,445.25	21,233,585.39	1,513,859.86	7.13
Maintenance	9,094,460.29	7,439,288.74	1,655,171.55	22.25
Depreciation	15,947,778.41	14,896,125.29	1,051,653.12	7.06
Amortization Expense	834,950.29	643,699.20	191,251.09	29.71
Regulatory Credits	-	-	-	-
Taxes				
Federal Income	(27,736,425.35)	10,169,913.01	(37,906,338.36)	(372.73)
State Income	(2,115,305.29)	941,530.90	(3,056,836.19)	(324.67)
Deferred Federal Income - Net	34,854,758.39	(3,151,227.78)	38,005,986.17	1,206.07
Deferred State Income - Net	3,883,455.89	95,756.68	3,787,699.21	3,955.55
Property and Other	3,026,373.61	2,697,300.97	329,072.64	12.20
Investment Tax Credit	-	-	-	-
Loss (Gain) from Disposition of Allowances	-	-	-	-
Accretion Expense	-	-	-	-
Total Operating Expenses	108,798,997.27	101,339,211.79	7,459,785.48	7.36
Net Operating Income	20,200,656.02	23,970,122.54	(3,769,466.52)	(15.73)
Other Income Less Deductions				
Amortization of Investment Tax Credit	155,940.00	155,938.00	2.00	0.00
Other Income Less Deductions	103,277.88	466,845.79	(363,567.91)	(77.88)
AFUDC - Equity	121,628.63	52,531.63	69,097.00	131.53
Total Other Income Less Deductions	380,846.51	675,315.42	(294,468.91)	(43.60)
Income Before Interest Charges	20,581,502.53	24,645,437.96	(4,063,935.43)	(16.49)
Interest on Long-Term Debt	5,907,960.47	5,055,951.61	852,008.86	16.85
Amortization of Debt Expense - Net	283,203.20	286,509.86	(3,306.66)	(1.15)
Other Interest Expenses	304,060.83	254,301.21	49,759.62	19.57
AFUDC - Borrowed Funds	(39,036.20)	(18,659.96)	(20,376.24)	(109.20)
Total Interest Charges	6,456,188.30	5,578,102.72	878,085.58	15.74
Net Income	$ 14,125,314.23	$ 19,067,335.24	$ (4,942,021.01)	(25.92)

Kentucky Utilities Company
Comparative Statement of Income
October 31, 2014

	Current Month			
	This Year Amount	Last Year Amount	Increase or Decrease Amount	%
Electric Operating Revenues	$ 123,849,628.79	$ 124,884,083.98	$ (1,034,455.19)	(0.83)
Rate Refunds	-	-	-	-
Total Operating Revenues	123,849,628.79	124,884,083.98	(1,034,455.19)	(0.83)
Fuel for Electric Generation	38,221,447.69	42,164,359.72	(3,942,912.03)	(9.35)
Power Purchased	4,381,523.42	3,602,490.83	779,032.59	21.62
Other Operation Expenses	22,910,738.63	22,285,861.65	624,876.98	2.80
Maintenance	12,228,892.36	9,568,765.37	2,660,126.99	27.80
Depreciation	16,210,802.73	14,937,849.29	1,272,953.44	8.52
Amortization Expense	838,866.76	678,228.34	160,638.42	23.69
Regulatory Credits	-	-	-	-
Taxes				
Federal Income	6,366,607.28	7,725,576.90	(1,358,969.62)	(17.59)
State Income	1,254,569.57	1,408,919.81	(154,350.24)	(10.96)
Deferred Federal Income - Net	0.01	-	0.01	-
Deferred State Income - Net	0.01	-	0.01	-
Property and Other	3,108,884.05	2,460,033.62	648,850.43	26.38
Investment Tax Credit	-	-	-	-
Loss (Gain) from Disposition of Allowances	-	-	-	-
Accretion Expense	-	-	-	-
Total Operating Expenses	105,522,332.51	104,832,085.53	690,246.98	0.66
Net Operating Income	18,327,296.28	20,051,998.45	(1,724,702.17)	(8.60)
Other Income Less Deductions				
Amortization of Investment Tax Credit	155,938.00	155,938.00	-	-
Other Income Less Deductions	(134,992.57)	(117,833.90)	(17,158.67)	(14.56)
AFUDC - Equity	124,504.31	59,398.50	65,105.81	109.61
Total Other Income Less Deductions	145,449.74	97,502.60	47,947.14	49.18
Income Before Interest Charges	18,472,746.02	20,149,501.05	(1,676,755.03)	(8.32)
Interest on Long-Term Debt	5,908,298.97	5,071,582.41	836,716.56	16.50
Amortization of Debt Expense - Net	299,496.41	286,509.86	12,986.55	4.53
Other Interest Expenses	334,926.53	366,450.40	(31,523.87)	(8.60)
AFUDC - Borrowed Funds	(39,957.84)	(21,099.17)	(18,858.67)	(89.38)
Total Interest Charges	6,502,764.07	5,703,443.50	799,320.57	14.01
Net Income	$ 11,969,981.95	$ 14,446,057.55	$ (2,476,075.60)	(17.14)

November 21, 2014

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 14, 2014

Case No. 2014-00371

Question No. 46

Responding Witness: Christopher M. Garrett

Q-46. Provide the amount of excess deferred federal income taxes resulting from the reductions in the corporate tax rate in 1979 and 1986, as of the end of the most recent calendar year. Show the amounts associated with the 1979 reduction separately from the amounts associated with the 1986 reduction.

A-46. The amount of excess deferred federal income taxes are as follows:

1979 - $0; 1986 - $4,051,929

As of 12/31/13, there were no remaining excess deferred taxes applicable to the reduction in the federal income tax rate from 48 to 46 percent in 1979. The Commission in Case No. 8624 required KU to amortize the excess deferred federal income taxes associated with the reduction in 1979 over a five-year period. Excess deferred taxes are reversed using the average rate assumption method (ARAM).

The 1986 amount shown above is at the gross amount and does not include $7,919,987 of state excess deferred income taxes or ($3,055,634) for the federal benefit of the state excess deferred income taxes.

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 14, 2014

Case No. 2014-00371

Question No. 47

Responding Witness: Christopher M. Garrett

Q-47. Provide the following tax data for the most recent calendar year:

a. Income taxes:
   (1) Federal operating income taxes deferred — accelerated tax depreciation.
   (2) Federal operating income taxes deferred — other (explain).
   (3) Federal income taxes — operating.
   (4) Income credits resulting from prior deferrals of federal income taxes.
   (5) Investment tax credit net.
      (i) Investment credit realized.
      (ii) Investment credit amortized — Pre-Revenue Act of 1971.
      (iii) Investment credit amortized — Revenue Act of 1971.
   (6) The information in Item 47a(1-4) for state income taxes.
   (7) A reconciliation of book to federal taxable income as shown in Schedule 47a(1) and a calculation of the book federal income tax expense for the base period using book taxable income as the starting point.
   (8) A reconciliation of book to state taxable income as shown in Schedule 47a(2) and a calculation of the book state income tax expense for the base period using book taxable income as the starting point.
   (9) A copy of federal and state income tax returns for the most recent tax year, including supporting schedules.
   (10) A schedule of franchise fees paid to cities, towns, or municipalities during the test year, including the basis of these fees.

b. An analysis of Kentucky Other Operating Taxes as shown in Schedule 47b.

A-47. a. Income Taxes:

(1) Federal operating income taxes deferred – accelerated tax depreciation:

Account 410101	$211,317,995
Account 411101	($95,134,492)
Total	$116,183,503

(2) Federal operating income taxes deferred – other:

Account 410101	$ 67,330,961
Account 411101	($121,629,358)
Total	($54,298,397)

The ($54,298,397) represents taxes on all temporary differences other than depreciation-related items (e.g. employee benefits differences, regulatory adjustments, cash basis adjustments, etc.).

(3) Federal Income Tax – operating $52,507,128

(4) Income Credits

From A-47 (a)(1) above	Account 411101	($95,134,492)
From A-47 (a)(2) above	Account 411101	($121,629,358)
Total		($216,763,850)

(5) Investment tax credit:

(i) Realized: $0

(ii) Amortized – Pre-Revenue Act of 1971: $0

(iii) Amortized – Revenue Act of 1971: ($1,871,258)

(6) State operating income taxes deferred – accelerated tax depreciation:

Account 410102	$32,811,254
Account 411102	($13,674,984)
Total	$19,136,270

State operating income taxes deferred – other:

Account 410102	$9,074,516
Account 411102	($20,221,096)
Total	($11,146,580)

The ($11,146,580) represents taxes on all temporary differences other than depreciation-related items (e.g. employee benefits differences, regulatory adjustments, cash basis adjustments, etc.).

State income taxes – operating: $11,627,536

Income credits:

From state "depreciation" above	Account 411102	($13,674,984)
From state "other" above	Account 411102	($20,221,096)
Total		($33,896,080)

(7) See attached.

(8) See attached.

(9) The 2013 pro forma federal and state income tax returns are attached and are provided under seal. A motion for confidential treatment of this information is filed simultaneously herewith.

(10) See Attachment 1. Franchise payments remitted to each franchise location are based on 3.00% of the total residential and commercial electric sales generated for the period on customer accounts located within the boundaries of that franchise location.

See Attachment 2. Franchise payments remitted to each franchise location are based on 3.00% of the total retail electric sales (i.e., residential, commercial, industrial, and public authority) generated for the period on customer accounts located within the boundaries of that franchise location.

For Lexington, franchise payments remitted are based on 3.00% (January – September) and 4.00% (October – December) of the total retail electric sales generated for the periods on customer accounts located within the city limits.

Franchise Location	**2013**
Lexington	$ 11,604,757

For Shelbyville, franchise payments remitted are based on 2.10% of the total retail electric sales generated for the period on customer accounts located within the city limits.

Franchise Location	**2013**
Shelbyville	$ 226,026

b. See attached.

Kentucky Utilities Company
Case No. 2014-00371
Reconciliation of Book Net Income and Federal Taxable Income
12ME 12/31/13

Line No.	Item (a)	Total Company (b)	Total Company Non-Operating (c)	Operating Kentucky Retail (d)	Operating Other Jurisdictional (e)
1.	Net income per books	228,015,594	2,178,550	206,249,827	19,587,217
2.	Add income taxes:				
3.	Federal income tax - current	52,507,128		47,958,044	4,549,084
4.	Federal income tax - deferred depreciation	116,183,503		56,523,538	59,659,965
5.	Federal income tax - deferred other	(54,298,397)		(49,594,122)	(4,704,275)
6.	Investment tax credit adjustment	(1,871,258)	(1,871,258)		0
7.	Federal income taxes charged to other income and deductions	(686,671)	(686,671)		
8.	State income taxes	19,617,227		17,917,640	1,699,587
9.	State income taxes charged to other income and deductions	(125,484)	(125,484)		
10.	Total	359,341,642	(504,863)	279,054,927	80,791,578
11.	Flow through items:				
12.	Add: AFUDC equity flowback	1,000,000		0	1,000,000
13.	Deduct: AFUDC equity provision	484,691		0	484,691
14.	Book taxable income	359,856,951	(504,863)	279,054,927	81,306,887
15.	Differences between book taxable income and taxable income per tax				
16.	Add (See Below)	114,630,737	1,015,149	96,510,157	17,105,431
17.	Deduct (See Below)	297,140,092	4,793,409	256,996,796	35,349,887
18.	Taxable income per return	177,347,596	(4,283,123)	118,568,288	63,062,431

Differences between book taxable income and taxable income per tax return

	Add:				
19.	Bad Debt Reserve	2,095,013		1,859,464	235,549
20.	Capitalized Interest & Cont In Aid Cons	30,274,401		26,634,931	3,639,470
21.	Deferred Rent Payable	691,050		617,874	73,176
22.	Emission Allowances	30,888		26,949	3,939
23.	Fuel Adjustment Clause	3,114,000		3,114,000	0
24.	Interest Rate Swaps	42,854,000		37,702,260	5,151,740
25.	Loss on Reacquired Debt – Amortizatio	1,535,736		1,351,116	184,620
26.	Meals and Entertainment (50%)	220,209		193,736	26,473
27.	MISO Exit Fees	291,639		254,449	37,190
28.	Non-Deductible Business Expenses	774,046	774,046		0
29.	Over/Under Collections - VA	4,161,000			4,161,000
30.	Pension	14,969,908		13,384,734	1,585,174
31.	Performance Incentive	842,953		753,692	89,261
32.	Regulatory Expenses	942,981		641,392	301,589
33.	State Income Tax Expense	241,103	241,103		0
34.	State Tax Current	3,761,508		3,435,621	325,887
35.	Storm Damages - 2009 Winter Storm	5,943,227		5,943,227	0
36.	Storm Damages - VA Mountain Storm	1,208,334			1,208,334
37.	Other	678,740		596,711	82,029
		114,630,737	1,015,149	96,510,157	17,105,431
	Deduct:				
38.	Asset Retirement Obligation	3,728,476		3,277,864	450,612
39.	Bonus Depreciation	74,458,149		65,459,365	8,998,784
40.	Contingent Liabilites	10,589		9,468	1,121
41.	Contribution Carryforward	1,080,200		950,343	129,857
42.	Cost of Removal	10,299,128		9,061,007	1,238,121
43.	Customer Advances For Construction	102,907		102,907	0
44.	Demand Side Management	4,944,597		4,944,597	0
45.	Dividend Income Exclusion (70%)	17,500	17,500		0
46.	Environmental Assessment	966,861	966,861		0
47.	Environmental Cost Recovery	9,241,807		9,241,807	0
48.	Equity in Subsidiary Earnings - EEI	823,269	823,269		0
49.	FAS 106 Subsidy	400,000		357,644	42,356
50.	Post Employment Benefits	163,000		145,740	17,260
51.	Post Retirement Benefits	1,580,764		1,413,376	167,388
52.	Life Insurance	2,320,205	2,320,205		0
53.	Manufacturing Deduction - Sec. 199	11,240,923		9,807,458	1,433,465
54.	Method Life/Tax Depreciation	138,546,782		121,802,442	16,744,340
55.	Repair Deduction	21,962,026		19,307,763	2,654,263
56.	Spare Parts	2,405,678			2,405,678
57.	State Income Tax Expense	11,627,536	0	10,620,156	1,007,380
58.	State Tax Current	524,269	524,269		0
59.	Vacation Pay	369,261		330,159	39,102
60.	Workers Compensation	145,771		130,335	15,436
61.	Other	180,394	141,305	34,365	4,724
		297,140,092	4,793,409	256,996,796	35,349,887

Kentucky Utilities Company
Case No. 2014-00371
Reconciliation of Book Net Income and State Taxable Income
12ME 12/31/13

Line No.	Item (a)	Total Company (b)	Total Company Non-Operating (c)	Operating Kentucky Retail (d)	Operating Other Jurisdictional (e)
1.	Net income per books	228,015,594	2,178,550	206,249,827	19,587,217
2.	Add income taxes:				
3.	Federal income tax - current	52,507,128		47,958,044	4,549,084
4.	Federal income tax - deferred depreciation	116,183,503		56,523,538	59,659,965
5.	Federal income tax - deferred other	(54,298,397)		(49,594,122)	(4,704,275)
6.	Investment tax credit adjustment	(1,871,258)	(1,871,258)	0	0
7.	Federal income taxes charged to other income and deductions	(686,671)	(686,671)	0	
8.	State income taxes	19,617,227		17,917,640	1,699,587
9.	State income taxes charged to other income and deductions	(125,484)	(125,484)	0	
10.	Total	359,341,642	(504,863)	279,054,927	80,791,578
11.	Flow through items:				
12.	Add: AFUDC equity flowback	1,000,000		0	1,000,000
13.	Deduct: AFUDC equity provision	484,691		0	484,691
14.	Book taxable income	359,856,951	(504,863)	279,054,927	81,306,887
15.	Differences between book taxable income and taxable income per tax				
16.	Add (See Below)	110,628,127	774,046	93,074,537	16,779,544
17.	Deduct (See Below)	261,427,246	4,276,640	225,800,467	31,350,139
18.	Taxable income per return	209,057,832	(4,007,457)	146,328,997	66,736,292
	Differences between book taxable income and taxable income per tax return				
	Add:				
19.	Bad Debt Reserve	2,095,013		1,859,464	235,549
20.	Capitalized Interest & Cont In Aid Cons	30,274,401		26,634,931	3,639,470
21.	Deferred Rent Payable	691,050		617,874	73,176
22.	Emission Allowances	30,888		26,949	3,939
23.	Fuel Adjustment Clause	3,114,000		3,114,000	0
24.	Interest Rate Swaps	42,854,000		37,702,260	5,151,740
25.	Loss on Reacquired Debt – Amortizatio	1,535,736		1,351,116	184,620
26.	Meals and Entertainment (50%)	220,209		193,736	26,473
27.	MISO Exit Fees	291,639		254,449	37,190
28.	Non-Deductible Business Expenses	774,046	774,046		0
29.	Over/Under Collections - VA	4,161,000			4,161,000
30.	Pension	14,969,908		13,384,734	1,585,174
31.	Performance Incentive	842,953		753,692	89,261
32.	Regulatory Expenses	942,981		641,392	301,589
33.	Storm Damages - 2009 Winter Storm	5,943,227		5,943,227	0
34.	Storm Damages - VA Mountain Storm	1,208,334			1,208,334
35.	Other	678,741		596,711	82,030
		110,628,127	774,046	93,074,537	16,779,544
	Deduct:				
36.	Asset Retirement Obligation	3,728,476		3,277,864	450,612
37.	Contingent Liabilites	10,589		9,316	1,273
38.	Cost of Removal	10,299,128		9,061,007	1,238,121
39.	Customer Advances For Construction	102,907		102,907	0
40.	Demand Side Management	4,944,597		4,944,597	0
41.	Dividend Income Exclusion (70%)	25,000	25,000		0
42.	Environmental Assessment	966,861	966,861		0
43.	Environmental Cost Recovery	9,241,807		9,241,807	0
44.	Equity in Subsidiary Earnings - EEI	823,269	823,269		0
45.	FAS 106 Subsidy	400,000		357,644	42,356
46.	Post Employment Benefits	163,000		145,740	17,260
47.	Post Retirement Benefits	1,580,764		1,413,376	167,388
48.	Life Insurance	2,320,205	2,320,205		0
49.	Manufacturing Deduction - Sec. 199	8,155,543		7,115,532	1,040,011
50.	Method Life/Tax Depreciation	193,601,969		170,203,828	23,398,141
51.	Repair Deduction	21,962,026		19,307,763	2,654,263
52.	Spare Parts	2,405,678			2,405,678
53.	Vacation Pay	369,261		330,159	39,102
54.	Workers Compensation	145,771		130,335	15,436
55.	Other	180,395	141,305	158,592	(119,502)
		261,427,246	4,276,640	225,800,467	31,350,139

PROFORMA RETURN

Form **1120**
Department of the Treasury
Internal Revenue Service

U.S. Corporation Income Tax Return

For calendar year 2013 or tax year beginning _____, ending _____

▶ Information about Form 1120 and its separate instructions is at *www.irs.gov/form1120.*

OMB No. 1545-0123

2013

A Check if:		B Employer identification number
1a Consolidated return (attach Form 851)	TYPE OR PRINT Name: Kentucky Utilities Company	61-0247570
b Life/nonlife consolidated return	Number, street, and room or suite no. If a P.O. box, see instructions. P. O. Box 32010	C Date incorporated 08/01/1912
2 Personal holding co. (attach Sch. PH)	City or town, state, or province, country and ZIP code or foreign postal code Louisville, KY 40232	D Total assets (see instructions) $ [redacted]
3 Personal service corp. (see instructions)		
4 Schedule M-3 attached X	E Check if: (1) Initial return (2) Final return (3) Name change (4) Address change	

CONFIDENTIAL INFORMATION REDACTED

THROUGH PAGE 54

PROFORMA RETURN

3Y2017 1.000

720
41A720
Department of Revenue

Kentucky
UNBRIDLED SPIRIT

A 012501
Kentucky Corporation/LLET Account Number

▶ **See instructions.**
Taxable period beginning 01/01, 2013, and ending 12/31, 2013.

KENTUCKY CORPORATION INCOME TAX AND LLET RETURN 2013

B *Check applicable box(es):*
LLET Receipts Method
- [ ] Gross Receipts
- [ ] Gross Profits
- [X] $175 minimum

Nonfiling Status Code
Enter Code 10

C Income Tax Return
- [X] Separate
- [ ] Mandatory NEXUS

Nonfiling Status Code
Enter Code ____

D Federal Identification Number: 61-0247570

Taxable Year Ending 12 / 13 (Mo. / Yr.)

Name of Corporation: Kentucky Utilities Company

Number and Street: P. O. Box 32010

City: Louisville | State: KY | ZIP Code: 40232 | Telephone Number: 502-627-2685

Kentucky Secretary of State Organization Number:

State and Date of Incorporation: KY 08/01/1912

E Name of Common Parent: LG&E and KU Energy LLC
Kentucky Corporation/LLET Account Number: 052712

Principal Business Activity in KY: Electric Utility

NAICS Code Number (Relating to Kentucky Activity) (See www.census.gov): 221100

F *Check if applicable:*
- [ ] Initial return
- [ ] Final return *(Complete Part IV)*
- [ ] Short-period return *(Complete Part IV)*
- [ ] Change of name
- [ ] Change of address
- [ ] Change of accounting period

G *Check if applicable:*
- [ ] Amended return
- [ ] Amended return-RAR

Provide explanation of changes in Part V - Explanation of Amended Return Changes.

CONFIDENTIAL INFORMATION REDACTED

THROUGH PAGE 16

PROFORMA RETURN

FORM 500
Department of Taxation
PO Box 1500
Richmond, VA 23218-1500

2013 Virginia Corporation Income Tax Return

Official Use Only

FISCAL or
SHORT Year Filer: **Beginning Date** _____, **2013; Ending Date** _____, _____

☐ **Short Year Return** ☐ **Change in Accounting Period**

By checking the box to the right, I (we) authorize the Department to discuss this return with the undersigned preparer. → ☐

Federal Employer ID Number			Check if:
61-0247570			☐ Initial Filer
Name			☐ Name Change
Kentucky Utilities Company			☐ Mailing Address Change
Mailing Address			☐ Physical Address Change
P. O. Box 32010			
City or Town	State	ZIP Code	
Louisville	KY	40232	
Physical Address (if different from Mailing Address)		Entity Type Code	
Physical City or Town	State	ZIP Code	NAICS
			221100
Date Incorporated	State or Country of Incorporation	Description of Business Activity	
08/01/1912	KY	Electric Utility	

CONFIDENTIAL INFORMATION REDACTED

THROUGH PAGE 10

3Y5111 1.000

TENNESSEE DEPARTMENT OF REVENUE
FRANCHISE, EXCISE TAX RETURN

Please do not staple

FAE 170
1062

Taxable Year	Account No.	FEIN
Beginning: 01/01/2013 Ending: 12/31/2013	317284990	61-0247570
	Due Date 04/15/2014	AMENDED RETURN, please check the box at right. ☐

CONFIDENTIAL INFORMATION REDACTED

THROUGH PAGE 6

Kentucky Utilities Company
Case No. 2014-00371
Schedule of Franchise Fees Paid to Cities, Towns, or Municipalities
For the Calendar Year 2013

Line No.	Franchise Location	2013
1.	Augusta	$ 27,110
2.	Barlow	14,389
3.	Beattyville	28,504
4.	Beaver Dam	70,267
5.	Bedford	15,930
6.	Berry	5,189
7.	Bloomfield	21,623
8.	Bonnieville	5,072
9.	Bradfordsville	6,472
10.	Bremen	15,600
11.	Brodhead	26,094
12.	Brooksville	16,514
13.	Burgin	17,620
14.	Burnside	23,772
15.	Butler	11,338
16.	Calhoun	18,800
17.	California	1,727
18.	Camargo	22,070
19.	Campbellsburg	15,376
20.	Campbellsville	169,683
21.	Caneyville	10,556

Kentucky Utilities Company
Case No. 2014-00371
Schedule of Franchise Fees Paid to Cities, Towns, or Municipalities
For the Calendar Year 2013

Line No.	Franchise Location	2013
22.	Carlisle	$ 39,947
23.	Carrollton	60,515
24.	Cave City	35,437
25.	Centertown	9,545
26.	Central City	131,278
27.	Clarkson	25,286
28.	Clinton	28,871
29.	Columbia	120,143
30.	Corinth	4,630
31.	Corydon	13,048
32.	Crab Orchard	17,431
33.	Cumberland	55,066
34.	Danville	488,918
35.	Dawson Springs	50,732
36.	Dixon	16,753
37.	Dover	5,713
38.	Drakesboro	11,850
39.	Eddyville	46,265
40.	Elizabethtown	554,249
41.	Eminence	50,095
42.	Eubank	6,507

Kentucky Utilities Company
Case No. 2014-00371
Schedule of Franchise Fees Paid to Cities, Towns, or Municipalities
For the Calendar Year 2013

Line No.	Franchise Location	2013
43.	Evarts	$ 24,092
44.	Fairfield	2,900
45.	Ferguson	14,074
46.	Flemingsburg	65,015
47.	Fredonia	9,818
48.	Georgetown	562,923
49.	Germantown	5,074
50.	Ghent	7,305
51.	Glencoe	6,359
52.	Gratz	1,865
53.	Greensburg	41,429
54.	Greenville	100,763
55.	Hanson	34,805
56.	Harlan	98,781
57.	Harrodsburg	166,910
58.	Hartford	53,114
59.	Hodgenville	58,736
60.	Horse Cave	53,647
61.	Hustonville	7,825
62.	Irvine	45,458
63.	Island	9,842

Kentucky Utilities Company
Case No. 2014-00371
Schedule of Franchise Fees Paid to Cities, Towns, or Municipalities
For the Calendar Year 2013

Line No.	Franchise Location	2013
64.	Jeffersonville	$ 31,966
65.	Kevil	16,287
66.	Kuttawa	20,047
67.	La Center	26,169
68.	LaGrange	202,481
69.	Lakeview Heights	4,723
70.	Lancaster	75,177
71.	Lebanon	154,835
72.	Lebanon Junction	39,310
73.	Liberty	64,989
74.	Livermore	25,986
75.	Livingston	4,309
76.	Loretto	16,256
77.	Loyall	16,011
78.	Lynch	19,494
79.	Mackville	4,771
80.	Madisonville	109,333
81.	Manchester	66,102
82.	Marion	79,862
83.	Maysville	278,330
84.	Mentor	3,149

Kentucky Utilities Company
Case No. 2014-00371
Schedule of Franchise Fees Paid to Cities, Towns, or Municipalities
For the Calendar Year 2013

Line No.	Franchise Location	2013
85.	Middlesboro	$ 303,244
86.	Midway	32,183
87.	Millersburg	18,485
88.	Milton	5,424
89.	Morehead	123,623
90.	Morganfield	81,736
91.	Mortons Gap	14,427
92.	Mt. Olivet	6,106
93.	Mt. Sterling	197,605
94.	Mt. Vernon	69,565
95.	Munfordville	42,351
96.	Nebo	4,907
97.	New Haven	23,164
98.	Nicholasville	129,623
99.	N. Middletown	12,356
100.	Nortonville	24,729
101.	Owenton	40,675
102.	Owingsville	37,184
103.	Paris	104,321
104.	Perryville	12,545
105.	Pineville	48,495

Kentucky Utilities Company
Case No. 2014-00371
Schedule of Franchise Fees Paid to Cities, Towns, or Municipalities
For the Calendar Year 2013

Line No.	Franchise Location	2013
106.	Powderly	$ 22,711
107.	Prestonville	6,123
108.	Ravenna	11,902
109.	Richmond	641,622
110.	Rockport	5,591
111.	Sacramento	9,532
112.	Sadieville	6,363
113.	Salem	21,924
114.	Salt Lick	7,953
115.	Sanders	4,280
116.	Science Hill	13,652
117.	Sebree	28,574
118.	Sharpsburg	5,161
119.	Simpsonville	66,749
120.	Slaughters	4,108
121.	Somerset	411,494
122.	Sonora	15,951
123.	Sparta	4,053
124.	St. Charles	4,683
125.	Stamping Ground	16,404
126.	Stanford	66,030

Kentucky Utilities Company
Case No. 2014-00371
Schedule of Franchise Fees Paid to Cities, Towns, or Municipalities
For the Calendar Year 2013

Line No.	Franchise Location	Franchise Payment
127.	Sturgis	$ 39,547
128.	Taylorsville	20,187
129.	Uniontown	22,677
130.	Upton	14,505
131.	Versailles	207,967
132.	Wallins	2,311
133.	Warsaw	44,267
134.	Waverly	5,931
135.	Wheatcroft	3,618
136.	White Plains	17,686
137.	Wickliffe	25,750
138.	Williamsburg	142,836
139.	Wilmore	92,972
140.	Winchester	476,020
141.	Worthville	3,651
142.	Total	$ 8,773,840

Kentucky Utilities Company
Case No. 2014-00371
Schedule of Franchise Fees Paid to Cities, Towns, or Municipalities
For the Calendar Year 2013

Line No.	Franchise Location	Franchise Payment
1.	Clay	$ 27,412
2.	Columbus	3,935
3.	Crofton	17,926
4.	Cynthiana	153,057
5.	Earlington	23,515
6.	Jamestown	80,127
7.	Junction City	41,908
8.	Lawrenceburg *	193,213
9.	Leitchfield	125,892
10.	London	362,405
11.	McHenry	9,050
12.	New Castle	18,114
13.	Pleasureville	12,865
14.	Radcliff *	271,667
15.	Russell Springs	131,943
16.	Springfield	92,773
17.	Vine Grove	57,116
18.	Total	$ 1,622,918

* The basis for these franchise locations changed from Total Residential and Commercial Electric Sales to Total Retail Electric Sales in 2013.

Kentucky Utilities Company
Case No. 2014-00371
Analysis of Other Operating Taxes
12 ME 12/31/13
"000" Omitted

Line No.	Item (a)	Charged Expense (b)	Charged to Construction (c)	Charged to Other (Note 1) (d)	Amounts Accrued (e)	Amounts Paid (f)
1	Kentucky Retail					
	(a) State Income	11,628		(1,469)	10,159	7,978
	(b) Franchise Fees			10,397	10,397	10,397
	(c) Ad valorem	19,320		94	19,414	27,875
	(d) Payroll (employers portion)	7,427	2,130	(3,743)	5,814	5,722
	(e) Other taxes	2,469	5,204		7,672	6,471
2	Total Retail [Line1(a) through L1(e)]	40,843	7,333	5,279	53,456	58,442
3	Other Jurisdictions	3,511	262	(430)	3,342	4,480
4	Total per books (L2 and L3)	44,354	7,595	4,849	56,799	62,921

Note 1: Amounts in the Charged to Other column d represent the following:

Line 1 a. State Income tax applicable to income and expense items recorded as Other Income and Deductions, FERC account 16 Prepayments and FERC account 253, Other Deferred Credits.

Line 1 b. Franchise Fees recorded on the balance sheet in FERC account 241, Tax Collections Payable, these amounts are collected from customers and remitted to taxing authorities.

Line 1 c. Ad Valorem (Property) tax recorded to Other Income and Deductions.

Line 1 d. Payroll tax accrued on affiliated companies. For example, when an Energy Services employee does work for KU that employee's payroll taxes are charged to KU but the payroll tax liability and payment are recorded at Energy Services company.

KENTUCKY UTILITIES COMPANY

Response to Commission Staff's First Request for Information
Dated November 14, 2014

Case No. 2014-00371

Question No. 48

Responding Witness: Christopher M. Garrett

Q-48. Provide the following information with regard to uncollectible accounts for the three most recent calendar years for electric operations:

a. Reserve account balance at the beginning of the year;

b. Charges to reserve account (accounts charged off);

c. Credits to reserve account;

d. Current year provision;

e. Reserve account balance at the end of the year; and

f. Percent of provision to total revenue.

A-48. a-f. See attached.

Kentucky Utilties Company
Case Number 2014-00371
Summary of Uncollectible Accounts Reserves

Year	Reserve Account Balance Beginning of Year	Charges to Reserve Account	Credits to Reserve Account	Current Year Provision	Reserve Account Balance End of Year	Percent of Provision to Total Revenue
	(a)	(b)	(c)	(d)	(e)	(f)
Total Company Operations						
2013	$ 2,177,234	$ 4,205,841	$ 519,519	$ 2,718,952	$ 1,209,864	0.17%
2012	$ 1,897,050	$ 5,518,762	$ 1,065,834	$ 4,733,112	$ 2,177,234	0.31%
2011	$ 2,044,853	$ 8,248,113	$ 2,185,279	$ 5,915,031	$ 1,897,050	0.38%
Kentucky Operations						
2013	$ 2,098,932	$ 3,909,929	$ 506,496	$ 2,428,260	$ 1,123,759	0.16%
2012	$ 1,811,608	$ 5,207,071	$ 1,004,057	$ 4,490,338	$ 2,098,932	0.31%
2011	$ 1,918,895	$ 7,903,404	$ 2,115,811	$ 5,680,306	$ 1,811,608	0.39%
Old Dominion Operations						
2013	$ 78,302	$ 295,912	$ 13,023	$ 290,692	$ 86,105	0.40%
2012	$ 85,442	$ 311,691	$ 61,777	$ 242,774	$ 78,302	0.32%
2011	$ 125,958	$ 344,709	$ 69,468	$ 234,725	$ 85,442	0.32%